

Howe Independent School District



Finance Manual 2017-2018

**Business Office
105 W. Tutt St.
Howe, Texas 75459**

Table of Contents

Introduction	4
Business Office Staff	4
Business Office Mission Statement	4
Financial Guidelines	5
Activity Funds	5
Budget Amendments	5
Budget Revisions	5
Cash/Check Handling	5
Check Processing	6
Conflict Disclosures	6
Donations and Gifts	6
Expenditures Related to Local Revenue	7
Fiscal Year	7
Fixed Assets & Inventory	7
Hotel Occupancy Tax Exemption Form	7
Investments	7
Invoices	8
On-Line Purchasing	8
Open Purchase Orders	8
Parent Organizations & Booster Clubs	9
Petty Cash Account	10
Purchase of Food and Non-Food Items	10
Purchase Order Procedures	10
Purchasing Deadlines	11
Purchasing Laws	11
Registration Fees	12
Returned Checks	12
Sale of Personal Property – Surplus	12
Sales Tax Exemption Form	12
Supplies at Conferences	13
Travel Expense – Advances & Settlements	13
Travel Expense – Airfare	14
Travel Expense – Car Rental	14
Travel Expense – Lodging	14
Travel Expense – Meals	14
Travel Expense – Mileage	15
Travel Expense – Students	15
Vendors	16
W-9 Form	17
Payroll Guidelines	18
Absence from Duty Forms	18
Deadlines	18
Direct Deposit	18
Extended Sick Leave	18
Health Insurance	19
Paydays	19
Payroll Deductions and/or Changes	19

Payroll Procedures	19
Sick Pool	19
W-4 Procedures	20
Transfer Policy	21
Policy	21
Procedures	21
Returning Transfers	21
Workers Compensation	22
What is Workers' Compensation?	22
What to do if you are injured on the job	22
Procedures	
Non-Life Threatening Injury	22
Life Threatening Injury	23

Introduction

This Fiscal Manual has been prepared to provide general information about several Howe 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

Julie Snapp	Business Manager	ext. 3206	snapp.julie@howeisd.net
Pam Kirby	Finance Dept. Coordinator	ext. 3210	kirby.pam@howeisd.net
Felicia Salmon	Payroll Coordinator/PEIMS	ext. 3208	salmon.felicia@howeisd.net

Business Office Mission Statement

The Mission of the Howe Independent School District Business Office is to provide support to all District students, staff parents and the community and to ensure that all business operations are supportive of the instructional goals and objectives of the district.

Financial Guidelines

Activity Funds

Activity funds are funds generated and accumulated by the school from the collection of student fees, school-approved fund raising, and other activities. These funds are held in trust by the school and are used to promote the general welfare of the school and educational development and morale of all students.

All Activity fund custodians must ensure that all Activity fund transactions and accounts are maintained in accordance with state and local law. These laws are defined in a separate Activity fund manual.

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 be stated in **whole dollar** amounts.

Budget amendments must be approved by the School Board. Requests should be submitted in accordance with agenda deadlines posted by the Superintendent. 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 Revisions

A budget revision is a transfer of funds which is not across different functions. The Business Manager shall approve **all** budget revisions. Budget revision line items should be stated in **whole dollar** amounts.

Each campus principal or department director is responsible for making sure that funds exist in the assigned account code for each purchase order (PO). If during the year a purchase needs to be made and there are insufficient funds in the appropriate account code for that expenditure, the principal or director needs to complete a budget revision form. These forms should be submitted directly to the Business Manager. Any PO's with insufficient funds in the assigned account code will not be approved until a Budget Revision has been submitted.

Cash/Check Handling

All cash and checks shall be deposited to the campus secretary/bookkeeper on a **daily** basis. No post-dated checks will be accepted. Funds should not be kept in classrooms for extended periods of time. Funds should under no circumstances be kept in personal wallets or purses or at home. No cash purchases should be made – every dollar collected should be receipted and deposited to the campus secretary/bookkeeper. The campus secretary/bookkeeper shall receipt (in a bound, pre-numbered receipt book), deposit all monies and forward the receipt on a daily basis to the district business office,

or secure overnight in a locked campus safe if the deposit cannot be made the same day. The safe will have a log that records all money put in and taken out.

Athletic event gate receipts (admission) shall be recorded on the appropriate sports gate receipts form and submitted by the Ticket Taker to the campus bookkeeper. This form must be signed by the ticket taker **and** the administrator on duty. Funds shall be deposited, and the receipt forwarded to the business office.

Athletic tournament invitation fees should be submitted directly to the business office. All checks should be made payable to Howe Independent School District. The coach in charge of the tournament should submit a list of all schools that will be attending along with the amount charged.

Personal employee checks shall not be cashed from monies collected at the campus or district level to ensure an adequate audit trail of all funds collected by the district.

Check Processing

Business Office checks will be printed and released on Friday afternoons. At times checks may be processed earlier or later than Friday afternoon, due to unforeseen events. If the appropriate paperwork (signed purchase order, adequate receiving information, vendor invoice or other supporting documentation) is completed by 3:00 Tuesday afternoon the check will normally be distributed on Friday. 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 (Texas Government Code Chapter 2251), so all invoices should be submitted to the business office on a timely basis for payment.

Conflict Disclosures

As a matter of law, the business office will request all existing and new vendors complete and file a Conflict of Interest Questionnaire (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.

Donations and Gifts

Donation 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. Gift card donations shall be recorded and maintained in a safe located in the Business office until utilized by the appropriate individual(s).

Donated equipment shall be added to the district inventory and approved/accepted by the School Board.

Expenditures Related to Local Revenue

The Superintendent shall establish regulations governing the expenditure of District and campus activity funds generated from vending machines, rentals, gate receipts, concession, and other local sources of revenue over which the District has direct control. Funds generated from such sources shall be expended for the benefit of the District or its students and shall be related to the District's educational purpose.

Fiscal Year

The fiscal year begins 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 and/or services received before June 30th shall be submitted to the business office by July 1st for processing and payment.

Fixed Assets & Inventory

Fixed assets are defined as equipment with a unit value over \$5,000. These assets are tracked and recorded on the district's general ledger. Fixed assets that are stolen, obsolete, damages beyond repair, etc. should be reported to the Business Office for removal from the district's financial records. All fixed assets must be purchased through the use of an Object Code 66XX.

Items lost due to theft or vandalism must be reported immediately for police report and insurance claim purposes.

Hotel Occupancy Tax Exemption Form

This form shall be used for school-related travel to conferences, workshops, etc. that is paid from district funds. Copies may be obtained from the business office or via the web. 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.

Investments

The Superintendent or other person designated by Board resolution shall serve as the investment officer of the District and shall invest District funds as directed by the Board and in accordance with the District's written investment policy and generally accepted accounting procedures. The District's investment policy is found in CDA (local).

It is the policy of the District that all funds shall be managed and invested with these primary objectives: safety, liquidity, and to maximize financial returns within current market conditions.

Only designated and trained investment officers have the authority to invest and withdraw funds. The following internal controls are established in order to protect against losses that could arise.

- A competitive bid process, utilizing a minimum of three (3) bids, (if available) from major financial institutions will be used for the purchase of all certificate of deposits. Records will be kept of the bids offered, the bids accepted, and a brief explanation of the decision that was made.
- All investment transactions, except for investment pool funds shall be settled on a delivery versus payment basis. Clearly marked receipts, issued in the name of Howe Independent School District, providing proof of the District's ownership shall be retained and be held in safekeeping by the District.
- Reconciliations shall be performed by someone other than the designated investment officers.
- All required reports submitted to the School Board will be signed by all investment officers.

In addition to submitting quarterly reports and a comprehensive annual report to the Board, the investment officers shall review the investment policies and strategies and recommend changes to the School Board on an annual basis. This annual review shall be documented in writing and shall include whether any changes were made to either the investment policy or investment strategies. An annual audit of internal controls shall be conducted in conjunction with the annual financial audit.

Invoices

Vendors are required to submit all invoices to the business office, yet occasionally an invoice will be mailed directly to a campus or department. If any invoices are received at the campus or department, they should be forwarded to the business office immediately. Texas law requires that all invoices be paid to vendors within 30 days of receipt of the goods/services. If the district fails to pay promptly, the vendor can assess penalty interest charges. If a staff member neglects to submit an invoice on a timely basis, he/she may be held personally liable for the penalty interest charges.

The business office issues invoices for reimbursement requests from outside entities as needed. The invoices are tracked so that funds are collected on a timely basis.

On-Line Purchasing

Since external vendor on-line purchasing generally does not have internal controls which include verification of available budgeted funds, use of on-line purchasing will be limited to specific vendors and authorized users. Please contact someone in the Business Office if you are unsure about this process.

Open Purchase Orders

Open PO's are issued to make miscellaneous supplies, materials, or services available as needed by the user department. Open PO's are not intended to be used to acquire items or services required for specific one-time requirements.

The general purpose of open PO's is to eliminate the need for numerous individual PO's for small dollar-value items or services and to provide a means of acquiring urgently needed items or services.

The following information will be required on each open PO:

- An estimated total cost.
- Marked "OPEN FOR...(description)...NOT TO EXCEED TOTAL AMOUNT INDICATED"
- Description and nature of items or services requested.
- Timeframe in which PO is to be used
- Name(s) of District employee(s) that are authorized to make charges against the open PO.

Parent Organizations & Booster Clubs

Parent organizations and Booster Clubs are legally separate entities from the school district, even though they exist to benefit a campus, activity or the district in some way. Because of this legal separateness, it is critical that no co-mingling of funds take place.

At no time should outside organization funds be deposited into district bank accounts, even on a temporary basis.

Purchases must be made by these organizations on their own, without the use of district funds, and must be delivered to a designated address off campus, such as the home of the organization's president, secretary, treasurer, or other officer.

These organizations should never use the district's taxpayer identification number as if it were their own for establishing bank accounts, lines of credit, or relationships with vendors.

The districts sales tax exemption status may not be used by outside organizations, even if the purchase directly benefits the school.

Checks may not be issued to these organizations for payment of any goods or services. The financial obligations of these groups must be separated from those of the district.

There will be times when the organization wishes to partner with the district on a purchase whereby the district will be paying for a portion of the goods or services ordered. In this event, the district campus should initiate the transaction via a purchase order, using district funds for the purchase, and accept a donation from the organization for their portion of the expense.

The campus principal or administrator will be required to have some form of financial commitment in-hand when submitting the purchase order. This can be in the form of a check or a written statement stating the total amount they will be contributing to the purchase. The written statement must be signed by an officer of the organization or booster club. Purchase orders will not be processed until the proper financial commitment has been submitted to the Business Office.

Under no circumstances should the district plan to pay the organization for the district's share.

Petty Cash Account

The Business Office is the only department authorized to manage a petty cash account. The maximum authorized expense is \$200. The business manager shall be responsible to ensure that funds exist in the account(s), which will be utilized to pay for the petty cash expenditures. Only general fund accounts may be expensed. The petty cash account shall be reconciled at least every quarter.

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, 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 (function13). When these items are utilized for faculty, site-based meeting, etc., the expense shall be coded to the campus Activity Account (fund 461). All other uses should be coded to the appropriate account code.

Purchase Order Procedures

State law requires all school districts to process an authorized purchase order (PO) **prior to** placing an order committing district managed funds. A purchase order is not authorized until it is signed by the Business Manager **and/or** Superintendent.

Please talk to the campus secretary and principal **before** making any purchases. The District will **NOT** be responsible for any orders placed before a PO has been approved. If you purchase supplies before obtaining a HISD purchase order, you will **NOT** be reimbursed nor will the District assume responsibility for the unauthorized purchase.

The business office processes purchase orders (PO) once a week. Any PO received by **3:00 Tuesday afternoon** will be processed that week and will normally be distributed by Thursday afternoon.

The purchasing process includes many steps:

1. The campus secretary submits a Purchase Requisition (Requisition) through the Business Office software program, TxEIS. It will include the approved vendor information, desired quantity and prices. They will forward any backup needed to the Business Office.
2. The campus principal or department director reviews, assigns an expenditure account code number(s) and submits the Requisition through TxEIS.
3. The Finance Department Coordinator will review each submitted Requisition. After she has verified that all the required information and/or documentation is

- included she will submit the Requisition for approval from the Business Manager and/or Superintendent.
4. After the Business Manager and Superintendent approve the PO, a signed copy with a purchase order number on it is returned to the campus or department.
 5. The campus or department makes a copy of the purchase order for their files and sends a copy of the purchase order to the vendor.
 6. In most cases, the vendor will ship the items to the campus.
 7. A campus employee will inspect the shipment for damage and accuracy.
 - a. Is any of the merchandise damaged? If so, report this to the company immediately.
 - b. Are all the items on the packing slip in the package? If not, report this to the company immediately.
 - c. Does the packing slip or merchandise match the purchase order? If not, contact the company immediately. If so, sign the "Received by" line with your name and the date you received the merchandise and forward along with the packing slip to the business office.
 8. The business office will pay the vendor after obtaining the original PO stamped "received", the packing slip and an accurate vendor invoice.

An original invoice is usually shipped from the company directly to the Business Office at the same time the merchandise is shipped. If any invoices are received at the campus or department, they should be forwarded to the business office **immediately**. They are used to pay the bill once we have received the original PO with a signature on the "Received by" line.

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 the first Tuesday in March. Summer needs for staff development and summer school should be anticipated and encumbered prior to the first Tuesday in March. Purchasing documents for services and travel should be submitted by June 1st. At times, the purchasing deadline for state or federal grants may be earlier than the deadlines stated above due to grant ending dates.

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.

Anticipated purchases, which may exceed this limit, should be brought to the attention of the Business Office well in advance of the need for the goods and services. The bidding process may take approximately 2 to 3 months, from bid specification development to School Board approval.

District policy recommends a minimum of three (3) quotes for all individual purchases exceeding \$10,000; the written (faxed or emailed) quotes should be attached to the purchase order.

Registration Fees

In almost all cases, registration fees are paid in advance. Advance payments of registration fees will be made to seminar providers only, not to the employee. When you forward the seminar paperwork to the business office, you must **include a copy of the complete registration form (or invoice) and itinerary for our files**. The original registration form should be kept at the campus to be mailed with the check.

Returned Checks

All makers of returned checks will be charged a \$30.00 fee. The district shall reserve the right to reject future checks from makers of returned checks. Any returned checks not taken care of within 10 business days of the issuer being notified will be turned over to the District Attorney for collection.

Sale of Personal Property – Surplus

All supplies and equipment which are deemed to be surplus (not of any use to the district), will be recommended to the School board for sale via a Surplus Sale. Surplus sales will be scheduled as deemed necessary.

Surplus sales shall be advertised in the local newspaper. Items will be sold via marked pricing, sealed bids, auction, or other acceptable method that results in the best return for the district.

Neither district supplies, nor equipment, shall be sold or conveyed other than via a surplus sale, unless authorized by the Superintendent or School Board.

Sales Tax Exemption Form

Provisions under Article 21.023 of the Federal Statutes provide tax exemption to the school district. Exempt organizations are entitled to an exemption only on items purchased and used directly and exclusively in pursuit of the exempt purpose. For school districts, items purchased must relate to the educational process.

Purchases by individual members, teachers or coaches of classes or teams do not have exemption from sales tax even though they are connected with the school or a school organization. An example of this types of purchase is cheerleaders purchasing their own uniforms.

In order to receive the sales tax exemption, various certificates should be presented. Copies of these forms may be obtained from the business office.

Tax Exemption Certificates – The Texas Sales and Use Tax Exemption Certificate should be presented each time a purchase is made. It must state that the merchandise being purchased is for the organization's own use in providing education, is being made in the name of the organization, and that payment will be made from the organization's own funds.

Hotel Certificates – Educational organizations and their employees traveling on **official business** of the organization are exempt from the Texas state hotel tax. The organization and their employees must pay local tax. The Texas Hotel Occupancy Tax Exemption Certificate must be presented at the time of registration at the hotel. When traveling out of state, district employees or groups are not afforded any tax exemption on hotels.

Note that meals purchased by the school for group student travel on authorized school trips are exempt from the sales tax only if the school contacts for meals. (This would also apply for banquets for school groups.) Generally, the meal must be paid for with a school check and the eating establishment must be provided with an exemption certificate. Individual members of the groups may not claim exemption from sales tax on meals they purchase while on a school of school district authorized trip.

District employees will be reimbursed for appropriate tax paid, but not reimbursed if taxes were paid that we were not required to pay.

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

NOTE: Booster clubs, PTA's and other associated groups may not use the District's tax exemption certificate or employer identification number. By law, these groups must obtain their own tax exemption status and employer identification number.

Supplies at Conferences

At some conferences, vendors will offer discounted prices for supplies. Howe ISD allows blanket purchase orders to be processed for purchasing supplies at conferences if budget funds are available. A signed purchase order is required before the trip if the employee plans to purchase supplies at the conference. These PO's shall follow the Purchase Order Procedures and will follow the timeline of the process. Original vendor receipts, canceled checks, and copies of employee credit card statements are required as supporting documentation for purchases.

Travel Expense – Advances & Settlements

All travel requests shall be submitted at least two (2) weeks prior to the travel event (meeting, conference, workshop, athletic event, etc.) The immediate administrative supervisor and superintendent shall authorize all travel. The documentation for travel expenses is a two-part process. The **Travel Advance** form acts as permission to travel and request for advancement of estimated travel expenses. This form should **always** be attached to a Purchase Order. An employee qualifies for advance payment if their anticipated out-of-pocket expense (meals, mileage, parking, etc.) exceeds \$100.00. If more than one person is attending the same conference, you **may not** group the travel expenses together and qualify for the advance. The **Travel Receipt** form acts as the certification that the employee traveled and reconciles actual travel expenses. The Internal Revenue Service (IRS) requires a settlement of advanced business expenses and it dictates that if a settlement is not received, that the amount of the advance be deducted from the wages of the employee and properly taxed.

The **Student Travel Advance** form shall be utilized by campus staff to request travel funds for student travel expenses such as registration, meals, transportation, etc.

The Travel Receipt form shall be submitted within five (5) days after the return of the traveler. If receipts are not returned within this time period you will not be able to request reimbursement on future trips. All actual travel expenses shall be recorded on the receipt form, with receipts for all expenses except meals and mileage. All monies due to the district shall be submitted with the Travel Receipt form. All monies due to the traveler will be paid upon approval of the immediate supervisor and availability of budgeted funds.

Travel Expense - Airfare

Airline tickets should not be purchased through any ticket agency or online before receiving an approved purchase order from the business office. However, price estimates may be obtained from a travel agent or online. **A signed approved purchase order before the trip is your assurance that the airfare will be paid by HISD.**

Travel Expense - Car Rental

Occasionally it may be necessary for an employee to rent a car. Advance approval from the business office is required for car rentals. Since the school district does not own the vehicle, school district insurance is not the primary insurance coverage in case of an accident. The employee's personal insurance is responsible for coverage. Original **itemized** car rental receipts must be submitted with your travel receipt form to the business office.

Travel Expense - Lodging

All lodging expenses will be paid directly to the hotel. A PO must be submitted with a copy of your confirmation attached. The confirmation should include the room rate and taxes, excluding state tax. If any of the supporting documentation is missing it could delay the processing of your PO and when the check will be ready.

Original **itemized** receipts, showing the daily rate and any taxes paid for lodging must be provided attached to a travel receipt form to the business office within five (5) days after the return of the traveler. If the hotel room is to be shared with another staff member, his/her name should be indicated on the travel receipt form.

When staying at a hotel, employees should complete a Texas Hotel Occupancy Tax Exemption Certificate (at time of check-in) to avoid state occupancy tax. If the employee fails to submit a Texas Hotel Occupancy Tax Exemption Certificate and is charged the state tax, Howe ISD will **not** be responsible for that portion of the hotel expense. HISD is not exempt from County and City occupancy tax.

Travel Expenses – Meals

For overnight travel, expenses for meals shall be paid on a per diem basis, for which receipts shall not be required. Eligible meal reimbursement is applicable when an employee is away during the noted times and when a meal is not already provided.

Continental breakfast offered by the hotel is considered a provided meal and not reimbursable.

All meal money requests should include the time and date of departure and return. You should also attach a copy of the hotel information along with any conference registration and/or schedules. If any of the required information or supporting documents is missing it will delay the processing of your PO and when the check will be cut.

Eligible reimbursement for meal costs incurred during approved overnight travel shall be limited to the following:

Breakfast	\$ 8.00	(must leave before 6:00 a.m.)
Lunch	\$10.00	(must leave before 11:00 a.m. or return after 1:00 p.m.)
Dinner	\$12.00	(must leave before 5:00 p.m. or return after 7:00 p.m.)

If eligible for the entire \$30.00 per diem for a full day of travel on an overnight trip, it may be used in different amounts for each meal; amounts greater than \$30 per day will not be reimbursed.

Meals and refreshments are not provided when the employee is out of the district on business for the day.

Travel Expense - Mileage

Use of the district owned vehicle is the preferred method of transportation. If the district vehicle is unavailable on the requested date of travel reimbursement for mileage will be reimbursed at forty-five cents (\$0.45) per mile based on the mileage calculated by www.mapquest.com or www.googlemaps.com. **A printout of the vehicle request denial and the mileage search must accompany the payment request.** When several employees are traveling by car to the same destination, car-pooling at the rate of four (4) persons per car is required when practical. If an employee chooses to travel separately, they cannot be reimbursed for their mileage without prior approval. The driver, not the passengers, may claim mileage reimbursement.

While driving your personal vehicle our school district insurance is not the primary insurance coverage in case of an accident. The driver's personal insurance is responsible for coverage.

Travel Expenses – Students

The Student Travel Advance form shall be utilized by campus staff to request travel funds for student travel expenses such as registration, meals, transportation, etc. This form must be attached to a PO to be processed. The form must include the time and date of departure and return. A roster of students and sponsors attending the function **must** be included with all requests.

The current student travel rates are \$25.00 per day per diem for meals and actual lodging cost. Continental breakfast offered by the hotel is considered a provided meal and not reimbursable.

Eligible reimbursement for meal costs shall be limited to the following:

Breakfast	\$ 7.00	(must leave before 6:00 a.m.)
Lunch	\$ 8.00	(must leave before 11:00 a.m. or return after 1:00 p.m.)
Dinner	\$10.00	(must leave before 5:00 p.m. or return after 7:00 p.m.)

If eligible for the entire \$25.00 per diem for a full day of travel on an overnight trip, it may be used in different amounts for each meal; amounts greater than \$25 per day will not be reimbursed.

If students are given the money to spend on meals, receipts are not required; however, students must sign next to their printed name on the Student Travel Advance Acceptance Form indicating they received the funds for that particular meal and date of travel. Any excess funds from advanced student meal funds (for students who did not travel) and the list must be returned to the business office within five (5) business days of returning.

If the coach/sponsor pays for all the meals, then one **itemized** receipt must be obtained from the eating establishment and remitted to the business office. If the funds were advanced, excess funds must be returned. The receipt and any excess funds are due to the Business Office within five (5) business days of return.

All lodging expenses will be paid directly to the hotel. A separate PO must be submitted with a copy of your confirmation attached. The confirmation should include the room rate and taxes, excluding state tax. If any of the supporting documentation is missing it could delay the processing of your PO and when the check will be ready. A roster of students and sponsors **must** be attached.

When staying at a hotel the sponsor should complete a Texas Hotel Occupancy Tax Exemption Certificate (at time of check-in) to avoid state occupancy tax. If the sponsor fails to submit a Texas Hotel Occupancy Tax Exemption Certificate and is charged the state tax, Howe ISD will not be responsible for that portion of the hotel expense. HISD is not exempt from County and City occupancy tax. Students will be required to stay four (4) to a room. Please obtain prior approval from the business office when certain circumstances exist and less than four (4) students will be in a room.

Vendors

Every year we must update the District's Approved Vendor List and it must be approved by the Board of Trustees. The vendors on this list are the only vendors we are allowed to purchase supplies from. We must receive a form from each vendor that requests they be placed on our list. This list is updated annually and a vendor will only be on the current year's list if they complete a vendor sheet for that year. Howe ISD currently participates in four cooperative purchasing networks. Any vendor that is on BuyBoard, www.buyboard.com, Texas Cooperative Purchasing Network, www.tcpn.org, DIR or Region 10 is automatically approved, and we do not need a form from them.

No purchase orders (PO) will be processed if the vendor has not been approved and placed on the approved vendor list. Secretaries need to verify this information and complete this process **before** forwarding a PO to the Business Office for approval.

W-9 Form

Any new vendor that the District receives goods from will be asked to complete a Form W-9. Any payment that Howe ISD makes, whether from the district office or a school, is subject to IRS 1099 reporting requirements. Howe ISD utilizes the W-9 Form to obtain pertinent information on potential payees including their tax identification number. Their tax id number is either their EIN (employer identification number) or their SS (social security number). This form can be obtained from the business office or is available on the Howe ISD web site.

Payroll Guidelines

All employees will receive written notice of their pay and work schedules before the first payday of each school year. Classroom teachers, full-time librarians, full-time nurses, and full-time counselors will be paid no less than the minimum state salary schedule. Contract employees who perform extracurricular or supplemental duties may be paid a stipend in addition to their salary according to the district's extra-duty pay schedule.

Employees should contact Felicia Salmon for more information about the district's pay schedules or their own pay.

Absence from Duty Forms

All employees, including administrators, principals, and directors, shall complete an Employee Absence from Duty form when absent from work to ensure that the time off is recorded in their respective leave record. This includes any work related absences or jury duty. Employees will not be docked their leave days for job related absences and/or jury duty. The form should be submitted within 2 days after return to duty. These forms can be obtained from each campus secretary, your supervisor or the business office.

Deadlines

All paperwork to be processed for the current month payroll is due by the 15th of that month. This includes absence from duty sheets, time sheets, extra duty sheets, any changes to payroll, etc. Anything turned in after the 15th will be on the next month's payroll. At certain times during the year the deadline will need to be earlier. Please check with the business office for deadline dates.

Direct Deposit

If an employee elects to participate in direct deposit they can obtain a form in the business office. A voided check will need to be attached to the form at the time it is submitted.

Extended Sick Leave

After all available state and local leave days have been exhausted, an employee shall be granted in a school year a maximum of ten (10) leave days of extended sick leave to be used for the employee's personal illness or injury, including pregnancy-related illness or injury, or for absences related to the illness or injury of a member of the employee's immediate family.

The employee shall submit a written request for extended sick leave on a form provided by the District.

The average daily rate of pay of a substitute for the employee's position shall be deducted for each day of extended sick leave taken, whether or not a substitute is employed.

Health Insurance

Howe ISD pays \$341.00 towards TRS Active Care premiums per employee.

Any TRS Active Care changes must have a TRS Active Care application completed, signed, and dated reflecting the type of change. If you elect to tax shelter your premium, you must have a qualifying event in order to change insurance coverage during the plan year. If you elect to decline the health insurance, you must do so each year. TRS Active Care requires you to submit a form each denial year. Should you choose to decline, you should decline for the entire family. This has to do with pre-existing conditions and should the need arise for you to pick up TRS Active Care they would be covered. Please contact the payroll department for forms or with any questions.

Paydays

All HISD employees are paid on the 26th of each month. If that days falls on the weekend payday will be the Friday before. There are certain times during the year that payday may fall earlier than the 26th due to district holidays. Check the employee handbook for a list of actual paydays for the current year.

Payroll Deductions and/or Changes

Howe ISD's Cafeteria Plan year is September through August. The Cafeteria Plan Administrator is First Financial. Each spring there will be an open enrollment period for the upcoming school year. At that time each employee **must** meet with the representative from First Financial. Any changes that the employee would like to make to their plan will be done at that time. **No changes can be made to tax sheltered deductions during the year unless there is a qualifying event.**

Payroll Procedures

All non-exempt employees shall comply with the work schedule assigned by their respective supervisor. All overtime shall be **pre-approved** by the immediate campus or department supervisor. All overtime will be compensated via compensatory time rather than paid time, unless prior approval has been obtained from the supervisor. An employee who repeatedly works in excess of his/her assigned work schedule, without authorization, will be subject to disciplinary action, including termination.

Sick Pool

An employee may request the activation of a sick leave pool per Policy DEC (Local). To request a sick leave pool, the employee must provide a written request to the Superintendent. After the Superintendent's approval is obtained, the business office will email district employees of the need for the sick leave pool. Employees may donate a maximum of two (2) local days per school year.

W-4 Procedures

The IRS requires a completed W-4 form for Federal Income Tax to be withheld from each employee's paycheck. Every employee must have a W-4 form on file, which must have the following information:

- a. Full name and address
- b. Social Security Number
- c. Single, Married, or Married but withhold at higher single rate.
- d. Total number of allowances employee wishes to claim, determining federal tax deduction from paycheck
- e. Additional amount, if any, employee wants withheld from each paycheck

Please ensure that the W-4 is signed and dated. The most current form will replace any previous forms submitted.

Transfer Policy

Policy

Parents of students wanting to transfer into Howe ISD must file an application for transfer with the child's campus principal who may recommend approval to the Superintendent. Each transfer is considered and approved on an individual basis according to the guidelines on the transfer application. The tuition fee for transferring into HISD is set by the Board. Currently Howe ISD does not charge a transfer fee

Procedures

1. Parent completes application and submits to campus principal.
2. Principal completes bottom section of application by circling their recommendation, signature and date.
3. Principal forwards application to the Administration Office for Superintendents approval.
4. Superintendent completes bottom section of application by circling their recommendation, signature and date.
5. Superintendent forwards application to Business Office for processing.
6. Business Office process paperwork and notifies campus of attendance and parent of child of acceptance.

If the transfer is denied the campus principal is responsible for notifying the parents of the child.

Returning Transfers

Each spring all current transfer students will be sent a transfer application for the next school year. They are encouraged to go ahead and submit the paperwork for approval to guarantee enough room in their child's class.

Workers' Compensation

What is Workers' Compensation?

Workers' Compensation is a state-regulated insurance program that:

- pays reasonable medical costs if you are injured on the job;
- may pay income benefits to replace part of the wages you lose because of an on-the-job injury;
- pays income benefits if you have a permanent impairment from an on-the-job injury; and
- pays death benefits to your legal beneficiaries if you are killed on the job.

Workers' compensation will replace 70% or 75% of an employee's lost wages, depending on hourly rate, if the injury or illness causes the employee to lose all of his/her income for more than seven days. An employee becomes eligible for Temporary Income Benefits on the eighth day that a work-related injury or illness causes the employee to lose all of his/her usual pay.

An employee, injured in the scope of his/her employment, will be allowed to use his/her state days to supplement his/her workers' compensation Temporary Income Benefits until those state days are exhausted.

An employee shall report an on-the-job injury to his/her supervisor by the conclusion of the work day. The affected school or department must report all on-the-job injuries and/or work-related illnesses to the Felicia Salmon in the Business Office within twenty-four (24) hours.

What to do if you are injured on-the-job?

Due to the State of Texas requirements for punctual reporting of on-the-job injuries and work-related illnesses, it is imperative that such incidents be reported promptly and accurately. Failure to report may result in substantial fines assessed against the Howe ISD by the Texas Workers' Compensation Commission.

ALL on-the-job injuries and/or work-related illnesses must be reported by the affected school or department to the Business Department by the conclusion of the next work day after the supervisor, principal, or department manager has knowledge of such illness or injury.

Procedures

Non-Life Threatening Injury

1. An employee shall report an alleged on-the-job injury to his/her supervisor by the conclusion of the shift in which the injury occurred. If a supervisor is not on duty, report alleged injury to a co-worker, then to immediate supervisor by the conclusion of the next work day.
2. If the injured employee requires medical treatment, the supervisor shall issue an "Authorization for Medical Treatment Form" and send the affected employee to

- an appropriate medical provider. Call the Business Office when this occurs. If after normal work hours, call by the conclusion of the next work day.
3. By the conclusion of the next work day after the occurrence of an alleged on-the-job injury, the injured employee's supervisor, principal or department manager shall complete an "Employer's First Report of Injury or Illness Report" and forward to the Business Office. This form is not to be completed by the employee.
 4. The injured employee should submit an "Employee Injury Report within 24 hours of injury.
 5. The injured employee's immediate supervisor shall call and notify the Business Office as soon as an employee starts losing time due to an alleged on-the-job injury. (Follow the phone call with a written confirmation memo or E-mail.) If after normal work hours, call by the conclusion of the next work day.
 6. Charge all absences from work due to an alleged on-the-job injury to Workers' Comp. Leave, except the remainder of the work shift in which the employee was injured. This time should be carried as time worked. No Workers' Compensation benefits will be paid without a physician's statement taking the employee off of work.
 7. When the employee returns to work, after being off due to an alleged on-the-job injury, call and notify the Business Office. (Follow the phone call with a written confirmation memo or E-mail.)

Life Threatening Injury

1. As soon as an alleged *life threatening* on-the-job injury has occurred, the injured employee's co-worker or supervisor should contact the following people in the order listed below:
 - 1st Call:** Ambulance (if one is needed)
 - 2nd Call:** Injured employee's immediate supervisor (if not already at the scene of the accident)
 - 3rd Call:** Business Office (If after normal work hours, 8 a.m. to 4:00 p.m. Monday-Friday, call by the conclusion of the next work day.)
2. After the employee has been taken or sent for appropriate medical treatment, the supervisor should investigate the circumstances surrounding the accident. If there were witnesses to the accident, get their statements.
3. By the conclusion of the next work day after the occurrence of an alleged on-the-job injury, the injured employee's supervisor shall complete an "Employer's First Report of Injury or Illness Report" and forward to the Business Office. This form is not to be completed by the employee.
4. The injured employee's immediate supervisor shall call and notify the Business Office as soon as an employee starts losing time due to an alleged on-the-job injury. (Follow the phone call with a written confirmation memo or e-mail.) If after normal work hours, call by the conclusion of the next work day.
5. Charge all absences from work due to an alleged on-the-job injury to Workers' Comp Leave, except the remainder of the work shift in which the employee was injured. This time should be carried as time worked. No Workers' Compensation benefits will be paid without a physician's statement taking the employee off of work.
6. When the employee returns to work, after being off due to an alleged on-the-job injury, call and notify the Business Office. (Follow the phone call with a written confirmation memo or email.)

If an injured employee loses two or more work days due to an on-the-job injury, the injured employee's immediate supervisor, **if unable to contact someone in the Business Office, shall call Claims Administrative Services and notify the Howe ISD claims representative, at 800 765-2412 or 903 509-2424.**

Questions concerning on-the-job injury reporting shall be directed to the Business Office.

All forms can be obtained from the campus office or your direct supervisor. If someone is not available to assist you with these, please call the Felicia Salmon in the business office.

The principal, supervisor, or secretary should call or email the Business Office if they have any concerns about an injury or if there are special/questionable circumstances surrounding the injury.