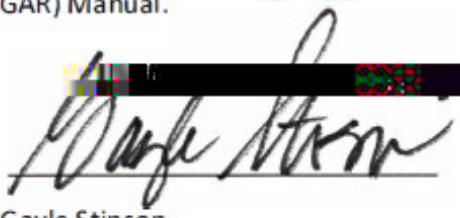
I approve the 2024-25 Revised Birdville ISD Business Operations & Federal/State Grants (EDGAR) Manual.



Dr. Gayle Stinson
Birdville ISD Superintendent

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General Information

The district has established fiscal procedures that apply to all financial transactions regardless of the funding source. Procedures that relate directly and/or indirectly to federal and state grant compliance are indicated with a (†). A separate section in this Business Procedures Manual will include specific

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General Ledger Maintenance (†)

General ledger entries shall be made on an ongoing basis as needed. End-of-the-month and end-of-the-year entries shall be made on a timely basis.

The Director of Accounting/ designee shall be responsible for monitoring and closing the general ledger on a monthly basis and annual basis. The general ledger shall be reviewed for accuracy in areas such as, but not limited to the following:

- Cash and investment balances equal the respective bank or investment monthly statements
- Aged purchase orders, receivables and payables
- Verify that fund accounts are in balance
- Verify that bank account reconciling items are posted to the general ledger

Journal Entries (†)

All general ledger entries shall be in balance (debits shall equal credits). All journal entries shall be numbered for tracking purposes. The MUNIS Financial software will assign journal entry numbers in sequence by accounting period. The Accounting Coordinator/designee shall review all journal entries. The Accounting Coordinator's journal entries are reviewed by Director of Accounting/ designee. Only the Director of Accounting/ designee shall be authorized to post journal entries to the general ledger and shall maintain adequate documentation.

All payroll general journals shall be interfaced to the finance system by the payroll department. The Payroll Supervisor shall verify that the pre-post payroll general journals and the finance payroll general journals are in balance and posted accurately to the general ledger. All payroll general journals must be posted to the finance general ledger no later than the actual pay date.

All changes to the general ledger should be posted within the same month as the changes occurred, if possible, or as soon as identified. At times, prior to closing the month, additional reconciling journal entries may be posted in accordance with the creation and approval guidelines.

School Board Reports and a detailed Check Payments report for the previous month should be generated and forwarded to the Associate Superintendent of Finance for board review. The financial reports and check payment list shall not be approved by the School Board.

All reports should be filed electronically for audit purposes including, but not limited to, the following:

- Cash General Journal
- General Journal
- Check Payments & Check Register
- Detail General Ledger
- Summary General Ledger
- Payroll Journals

The Accounting Coordinator shall review a Summary General Ledger on a monthly basis to ensure the accuracy of fund accounting.

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Violators of this restriction shall be subject to disciplinary action, including but not limited to employment termination.

Data system access to the authorized modules, shall be determined by the Executive Director of Finance and Federal Programs in conjunction with budget managers. Each staff member shall have access to their respective database(s) and tabs within a database based on their position. Security roles will be established and assigned with the specific access to each module. In the event that a staff member gains access due to human or software error, that he/she is not entitled to, it is the responsibility and duty of the staff member to notify the Security Administrator, their supervisor, regarding the ability to access the restricted database or module(s).

Revoking Access(†)

Access to data systems are subject to change and/or revocation wh 0 Td [(s)·1.

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