



# SCHOOL BUSINESS PROCEDURES

By

Central Office 8/2021

# INTRODUCTION

This Handbook of School Business Procedures outlines the procedures to use in procuring merchandise requesting reimbursement for travel expenses and issuance of school district checks.

Our school is a BIG BUSINESS. Central Office receives and expends over \$5,000,000 annually. Over 4,000 checks are written from four bank accounts, utilizing more than 1,000 accounting codes and 1,000 vendors

Auditors for public funds require a strict accounting of all school district funds. The Central Office has developed this procedure handbook which, if followed, will allow for a clear accounting trail.

Please keep in mind that we make every effort to handle things efficiently and simply while still following the stringent laws given to us in the Code of Iowa.

All forms referred to in these procedures may be obtained on the district website.

# PURCHASE ORDERS

- 1 When ordering merchandise from a vendor, a purchase order must be used. All orders must be approved in advance by the principal and superintendent before the order may be placed.
2. Completion of the purchase order is completed by the office secretaries only. Please read the following carefully.
  - A. For Secondary, a google doc is available to submit your request for a Purchase Order (PO). This google doc request is not a PO. The secretary will submit this information for approval and then a PO will be issued.
  - B. For Elementary and Activities, email or verbally relay your requests to the Secretaries.

The building level secretaries and head cook/custodian are responsible for routing all invoices to the central office.

Upon receipt of the merchandise the employee who placed the order should turn in the packing slip to building secretary after checking in each item on the order and marking it received. The building level secretary will forward the packing slip and invoice (if they have received it via email) to the Central Office. Payment is not initiated until invoice and purchase order are matched and returned to Central Office.

Vendors have been notified to accept orders only with an approved by signature purchase order. Noncompliance of this requirement may result in the school district holding the employee responsible for the expenditure.

Amazon Ordering. Orders place through Amazon.com may only be completed by the building secretaries. An approval request is routed to the Central Office. If an approved purchase order is completed, the order will be approved.

## **MOTEL ROOM RESERVATIONS**

When making reservations for motel rooms when the school is responsible for payment of the invoice, please call in advance to the motel and make the reservations. Motels that accept purchase orders are preferred however, a credit card authorization may be used after an approved purchase order has been completed. The credit card used to make the reservations must then be picked up from the designated administrator at the time of travel.

## **USE OF SCHOOL PHONES**

School phones are for school business. School employees may use school phones for personal reasons; however, school business calls have top priority. Anyone making personal long distance calls should use their personal charge card to pay for these calls. Under no circumstances should a personal long distance call be billed to the Winfield Mt. Union Schools.

## **USE OF CELL PHONES**

1. Cell phones will be used in a manner that does not disrupt instruction and will not be used during school-sponsored programs, meetings, in-services, or other events where there exists a reasonable expectation of quiet attentiveness unless there is a reason of personal health or safety involved.
2. Cell phones will not be used to transmit confidential information either verbally or written.
3. Employees are prohibited from using a cell phone while driving, unless in the case of an emergency, unless the vehicle has come a complete stop.

## **EXPENSE REIMBURSEMENT FORM**

Obtain an expense or "reimbursement request" from the district home page under Staff Forms.

2. Read the form, complete, and attach receipts. Expenses that have no receipt will not be considered. **A cancelled check is not a receipt.**

3. Submit the expense form to the building level secretary who will secure the signature of the building principal.

4. The expense form will then be forwarded to Central Office for Superintendent's approval.

5. The expense will be included for payment on the list of bills that is prepared for the next regular Board meeting. Board meetings are normally scheduled for the second Wednesday of each month.

6. Meal expenses for meetings or travel not requiring an overnight stay will not be Reimbursed. According to IRS guidelines this would be taxable income and therefore we will not be reimbursing these meals.

7. A maximum of \$7 for breakfast, \$12 for lunch and \$17 for dinner will be reimbursed for meals when you are required to travel for the district. Meals are not allowed with the district credit card. In order to receive reimbursement, itemized receipts must be turned in. No exceptions **(An itemized receipt details all food and drink purchased).**

#### **ORDERING SUPPLIES & EQUIPMENT THAT WILL BE PAID FOR BY AN OUTSIDE SOURCE**

Secure a purchase order per guidelines. Inform the secretary of the code to which your purchase would ordinarily be charged.

Indicate which outside source will be donating funds for payment of this purchase.

When merchandise is received an invoice will be sent from Central Office to the donor source unless other arrangements are made for payment.

This procedure also applies for field trips.

## **FUNDRAISERS**

The following procedures apply to employees, students, parents or community members who wish to do a fundraising project sponsored by the school district.

1. Obtain approval from your building principal. The building principal will add to the School Board fundraiser page for informational purposes only.
2. Follow school guidelines regarding depositing funds, use school purchase orders in ordering merchandise, and ensure that invoices are paid in a timely manner.
3. During fundraising an accurate accounting of merchandise and funds must be maintained. No merchandise or funds will be given in trade for work or volunteer activities. All merchandise will be sold or returned to the vendor for credit.
4. Deposit funds daily with the building level secretary or the Central Office. Keep funds in a safe place as you may be personally responsible for shortfalls.
5. Remember that you are acting as an agent of the Winfield Mt. Union Community Schools and are bound by Iowa law regarding handling of public funds. Funds must be raised for a specific purpose.

## **EXTERNAL FUNDRAISERS**

1. If the funds are to be used for school purposes the funds collected **MUST** be deposited through school accounting.
2. If the school name is used in fundraising activities, the funds collected **MUST** be deposited through school accounting.
3. All fundraisers for a school-related activity **MUST** be approved by the building Principal.

## **STUDENT ACTIVITY ACCOUNTS**

Student treasurers are responsible for accurate accounting records. Sponsors for each activity are responsible for monitoring the treasurer's records.

Money that is collected must be turned in to the building level office for safekeeping.

Purchase orders must be used when ordering merchandise. Under no circumstances should a student be allowed to charge and pick up merchandise without a signed purchase order.

All purchases and expenditures must show "public purpose." All activity fund money belongs to the public and is controlled by the Board of Directors. It is not personal spending funds of the individual group or sponsor. If you have questions as to the appropriate expenditures in activity funds, please contact the business manager.

## **CAMPS/CLINICS**

A coach may conduct his/her own camp or clinic, but the following restrictions apply:

1. If the coach uses the facilities of his/her employer, the school **MUST** charge actual costs to the coach and the charge must be in accordance with local board policies for school facility rental. Please schedule camps, pay rental fee and show proof of insurance prior to conducting your camp.
2. Attendance/admission costs paid by the attendees must be paid to the coach **NOT** to the school. The camp or clinic is **NOT** a school sponsored activity.
3. Any merchandise including t-shirts, jerseys, etc. must be paid for by all coaches, volunteers and staff. If it is not paid for, it must be reported to the central office and it will be reported on your year-end W2.

## **ISSUANCE OF CHECKS**

General fund checks are distributed on the day following the monthly Board meeting. Board meetings are normally scheduled for the second Wednesday of each month. The cut off time for request for checks is 4:00 pm on the Friday prior to the Board meeting.