



**BUSINESS
PROCEDURES
MANUAL**

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WAYNESVILLE PUBLIC SCHOOLS BUSINESS PROCEDURES MANUAL TABLE OF CONTENTS



Topics:

Cash Receipts/Deposits/Cash Handling for the Building.....	3
Cash Receipts/Deposits/Cash Handling for the Teacher, Coach or Sponsor	5
Check Policy.....	6
General Purchasing Guidelines.....	7
Accounts Payable.....	10
Invoices.....	11
Sales Receipt Slips.....	11
Travel Policy and Guidelines.....	12
Gifts/Gift Certificates/Gift Cards.....	13
Check Processing and Board Approval	13
Activity Funds.....	13
Parent-Teacher Organizations.....	14
Outside Organizations (i.e., Booster Clubs)	14
Petty Cash Accounts.....	15

The following forms are available from the building secretaries as needed:

Reimbursement/Mileage

Expenditure Transfer

Budget Transfer

Peñy Cash Request

Student Balance Refund (Lunch, Library, Misc.)

Roster Sheet Form (check e-School)

CASH RECEIPTS/DEPOSITS/CASH HANDLING (Cash in School Buildings)

All moneys collected within the district's schools shall be handled in a proper fiscal manner and prudently safeguarded.

Money collected for any purpose will be submitted to the school principal or designee, who will provide for its proper deposit. Money should **never** be left in a desk, classroom, or common access area of an office. When a teacher or other school employee collects money from students for any purpose, that employee shall be held responsible for the money collected until the employee turns it over to the building designee responsible for receiving and depositing money.

- A. All deposits are to be made at **Bank of Crocker** or the deposit can be sent in a locked bank bag via the District courier. Deposit slips are prenumbered and are encoded with the district's account number. Do not use deposit slips without an encoded number. Deposit books are available through the Business Office.
- B. Deposits are to be made **weekly** or when receipts equal \$500.00. **Funds will not be taken home by employees of the District for "safekeeping".**
- C. Night Depository – If an event is to take place that will necessitate a night deposit, the administrator or sponsor in charge of the event shall be provided with a night depository bag, a deposit slip, and an "Event Sales Report". The night depository bag should include all collections from the event and a completed deposit slip (all copies). The startup cash should be accounted for and locked in the building office or a secure location for future events. The location bookkeeper will forward the yellow copy with the Event Sales Report to the Business Office.
- D. For deposits with multiple checks, list checks or run a calculator tape of the checks. In the "List Each Check" section on the deposit ticket write "See Tape" and enter the total dollar amount of the checks. Include the calculator tape with the deposit. Deposit tickets will be in triplicate form and all copies are sent to the bank. The depositor will receive the pink copy after the deposit has been processed.

- E. Deposits are to remain intact; **funds are not to be held back for petty cash purposes, cashing personal checks, etc.** Checks received must be for the correct amount only.
- F. All checks must be endorsed immediately upon receipt using a Waynesville Public Schools 'For Deposit Only' endorsement stamp.
- G. Schools will identify the staff to be responsible for cash handling procedures. Generally, this will include an administrator and one, or more, support staff employees. Procedures should include "backup" for situations when the primary staff are absent or unavailable.
- H. Each school should store all cash in a locked container, preferably a safe, with access limited to minimal number of designated employees (typically 2 or 3).
- I. **Cash should never be left out unattended or in unlocked desk drawers or file drawers.**
- J. Schools should identify areas to be used for counting and handling funds with limited access and out of view of traffic.
- K. Keys to cash drawers, vending machines or moneybags should be locked in a secure place with limited access.
- L. All thefts must be immediately reported to the district's Business Office. An immediate review will be performed to see what, if any, corrective actions should be taken.
- M. All events at WHS or WMS charging an admission will acquire cash from the Athletic Director's office using a "Gate Talley Sheet" to record the collection of admissions for the event. This report should be reviewed and approved by a building administrator, independent of ticket sales, and placed in a locked box or bag at the end of the event.
- N. Fundraisers or any other event that require cash collection will acquire cash from either the building level petty cash box or make a requisition from the business office. Please consider a requisition will require up to 45 days to get turned around to the requestor.
- O. Each building principal will designate and train one or more staff members to act as designated depositors of money collected in their buildings. These staff members will have access to forms of deposit available after hours such as a safe in the building or a bank after-hours deposit box.
- P. One of these designated depositors will be assigned to pick up the funds collected at an event or fundraising activity and deposit them in the designated place. If the staff member who collected the money is also designated to receive and deposit, he or she may also deposit the locked box or bag in the appropriate place.

- Q. All money collected by district personnel should be deposited in the District bank account. Money is **NOT** to be held back from deposits for expenditures of the event. All expenditures of the event should run through the District's regular Purchasing Procedures.
- R. Fundraisers should be approved by the building administrator and procedures should be developed before each fundraiser begins regarding how cash receipts will be handled and reconciled. Any questions regarding the handling of the fundraising monies should be discussed with the building principal to be possibly referred to the Business Office.
- S. Business Office staff may periodically make site visits and review cash handling procedures.
- T. Business Office staff will meet with individuals having cash handling responsibilities to discuss procedures and provide additional training as deemed necessary.

CASH RECEIPTS/DEPOSITS/CASH HANDLING **(Cash Received by Teacher, Coaches, Sponsors)**

- A. **Teachers, coaches, and sponsors** collecting money should use District pre-numbered receipt slips for all cash receipts. If it is not practical to use pre-numbered receipt slips, a Student Roster Form or Fundraiser Form should be used. **All** receipts must be documented as to source and amount by the District pre-numbered "Cash Receipt" or Student Roster Form. A "Cash Receipt" should be used for deposits for fundraisers. A Student Roster Form should be used for field trip & participation club fees.

Cash Receipt: The original copy of the receipt slip should be given to the person making the payment and the second (yellow) should be retained by the sponsor for their records. The third copy (pink) will stay in the receipt book and be turned in to the building office. Receipt slips should equal the deposit totals. The Business Office will order receipt books as needed.

Student Roster Form: A copy of the Student Roster Form should be kept by the sponsor for their records, another copy with the cash/check should be submitted to the building level office.

Ensure all components are completed on both the receipt and/or Student Roster Form:

- Date
- Received From (sponsor/teacher/person name)
- What purpose the funds were received for
- Received by
- Indication whether cash or check (include check #) was received

Fundraiser Form: Any fundraiser form may be used as long as the form contains all components on both the receipt and/or Fundraiser Form:

- Date
- Received From (sponsor/teacher/person name)
- What purpose the funds were received for
- Received by
- Indication whether cash or check (include check #) was received

- B. All collected cash should be turned in the building designee **within 24 hours** of receiving the money. The accounting procedures for teachers, coaches, and sponsors are as follows:

To deposit money in the school activity account, it must be counted and turned in to the building designee.

The individual receiving money will count in the presence of the building designee, with both parties agreeing on the amount to deposit.

The building designee receiving the money completes a cash receipt and provides the sponsor a copy. The yellow copy is for the sponsor's records. Do not send cash deposits with students.

Items purchased from any activity account must be done with a "Purchase Order" which is available in the building office. After the item is purchased a copy of the bill is returned to the principal's secretary and placed on file and will be paid that pay period. For your own protection, follow the proper channels when purchasing and paying for purchases. Purchase Orders may take a week or longer to generate so please plan accordingly.

CHECK POLICY

Personal checks are welcome at the Waynesville School District. Guidelines for accepting checks are as follows:

- A. The check must have the name and address of the check writer pre-printed on the check. Counter checks should not be accepted.
- B. Checks that are returned by the bank due to insufficient funds or the closing of an account will be charged back to the original activity. Collection of a returned check will be the responsibility of the school or sponsoring club.

- C. When an individual has bounced multiple checks it is up to the school or sponsoring club to enforce a policy of no longer accepting checks from that individual.

GENERAL PURCHASING GUIDELINES

The district operates using funds collected from taxpayers for the benefit of the district's educational program. The School Board has directed employees to maximize these resources to the benefit of the district. Further the School Board is required by law to approve payment of bills. The district's auditor also reviews district funds and expenditures. For these reasons, it is necessary that all personnel carefully follow district procedures when making expenditures for district supplies or services.

General Rules for Purchases of Goods or Services

- A. Purchases may only be made through purchase order, district credit or procurement card, request for check, or through petty cash, when appropriate.
- B. In circumstances when one of these methods of payment is not available, the district may reimburse an employee for a purchase made with the employee's personal funds. Reimbursements will only be made if the employee contacted the district's Business Office **PRIOR TO** making a purchase outside the authorized methods to ensure reimbursement.
- C. All purchases must receive approval from the building principal or other appropriate supervisor responsible for the budget code from which the purchase is made. Employees needing supplies or services will present requests to the building principal or appropriate supervisor.
- D. All purchases must be attributed to a budget code, and funds must be available in that code prior to making the purchase. If the requested expenditure does not fit into a budget code or would go beyond the approved amount in that budget code, the request will be forwarded to the Business Office for review.
- E. All purchases must be appropriately documented. All documentation should be retained and be available for the annual audit performed by the district's independent auditing firm.
- F. School purchases of equipment, supplies, materials, and services for educational or instructional use or necessary for the educational function of a school (such as office supplies or copy paper) are exempt from state and local taxes and federal excise taxes. To

claim exemption a school must provide the vendor with a valid sales tax exemption certificate.

G. Purchasing (Policy DJF)

Micro-Purchases

District staff will research all purchases and compare prices prior to making decisions regarding the expenditure of district funds. Unless otherwise addressed in this procedure, employees are expected to contact multiple providers before making a purchasing decision under \$3,500.

Small Purchases (Quotations)

If the estimated expenditure is more than \$3,500 but less than \$15,000, the employee authorized to make the purchase must:

1. Notify the Project Bid Specialist of the needed purchase. The Project Bid Specialist may send electronic notices of the proposed purchase to all providers on the district provider list. The Project Bid Specialist may decide to directly conduct or oversee the purchase or allow the authorized employee to conduct the purchase.
2. Obtain at least three bids, quotes or offers from providers. The employee may solicit bids, quotes or offers directly from providers and may utilize bids received by fax, telephone, e-mail and catalog comparison or through online submissions to potential providers.
3. If fewer than three providers sell or provide the service or product, document that fact and consult the available provider(s).
4. Provide the purchasing officer with the proper documentation, including documentation of which provider was chosen and the reasons for selecting that provider.

H. Bidding and purchasing records will be maintained in accordance with the Secretary of State's retention manual.

General Rules for Purchases Requiring Separate Authorization

In addition to receiving approval from the person responsible for the budget code from which the purchase will be made, persons purchasing the following items must also receive additional approval prior to making the purchase, regardless of the cost:

- A. Computer hardware and software must be approved by the District's Director of Technology.

- B. Materials purchased with grant funds must be approved by the Assistant Superintendent of Curriculum and Instruction.
- C. Construction or maintenance of district facilities must be approved by the District's Director of Maintenance.

General Rules for Credit Card Usage

District staff authorized by the superintendent may make purchases with District credit cards. The following rules apply to the use of the district credit cards:

- A. Any employee using a district card shall sign a card usage agreement and receive training on applicable procedures for credit card use. An employee refusing to sign the form will not be issued a district card and will need to discuss alternative methods of making purchases with his or her superior.
- B. All purchases made with a district card must be attributed to the appropriate code and must conform to the Board-adopted budget.
- C. Mastercard Requisition forms and detailed receipts supporting **all** charges must be submitted to the Business Office within two (2) business days or as soon as possible after use of the card.
- D. Since the school district is tax exempt, the cardholder should ensure sales tax is not charged to the district.
- E. District cards will not be used for purchases that would circumvent bidding required by law or district policy.
- F. District cards will not be used to purchase personal items, unauthorized items or items that do not benefit the district. A partial list of unauthorized items includes: alcoholic beverages, cash advances, telephones and related equipment, utility bills, weapons, ammunition, leases, rentals, payments to construction contractors, hospitality and entertainment expenses.
- G. All employees issued a district card must take all reasonable measures to protect the card against damage, loss, theft or misuse. Any damage, loss, theft or misuse of the card must be reported to the Superintendent or Business Office immediately.
- H. A District credit card may not be used by any person other than the authorized employee to whom the card is issued.

- I. District employees will surrender all District cards before leaving the district and/or upon demand by the district.

ACCOUNTS PAYABLE

Requisitions: When submitting requisitions, please provide the following information:

Name
Street Address
City, State, Zip code
Telephone and Fax Numbers

If the vendor is new to the District's financial/accounting system, the secretary will collect the Tax ID number or Social Security Number by requesting the vendor send a W-9 form to the Business Office.

Purchase Orders: When the requisition is entered into financial/accounting system, it becomes an actual Purchase Order which is printed in duplicate. The original goes to the vendor when indicated and a copy goes to the originating school or department.

Encumbrances: When a Purchase Order is processed by the Business Office, the entire amount is encumbered, or set aside. A school's available spending balance is decreased by the total of its encumbrances. After the Purchase Order has been entered into the system and Accounts Payable approves it on-line, the original copy will be sent to the vendor and the yellow copy will be sent to the originating department or school.

Account Codes: For budgetary control purposes, account codes are to be assigned to all purchases by the originating department or school. The Business Office reserves the right to change codes to more applicable codes, but will not do so without notifying the originating department or school.

Receipt Verification: When merchandise is received, the receiver will verify the quantity received and the building purchasing secretary will sign off.

Original Invoices: All invoices are sent directly to the school/department or packaged with the merchandise. The Business Office should receive the original invoice, along with any packing slip or receiving verification document. **Payments will be made from original invoices only.**

INVOICES

The Business Office requires an original company invoice to support a payment. A statement from a company is NOT an order to pay and the Business Office will NOT pay from a statement.

However, certain relationships with vendors make invoices impractical. Therefore, the Business Office will accept the following alternative methods of documentation:

1. A prepayment for an order – send order blank
2. DJ or band – send copy of the contract
3. Honorarium – send memo.

The Business Office must have some kind of back-up paperwork. A request for a check will not be processed until appropriate paperwork is received by the Business Office.

The Business Office also will not pay an invoice that has been altered. When an order has been changed, please contact the vendor and request a new invoice or a credit memo to explain the price difference between the original invoiced amount and the requested payment amount.

When paying a registration or any invoice that requires a copy to be sent with the check, please make a copy of everything you want mailed with the registration form/check and provide it to the Business Office with specific instructions for the mailing.

SALES RECEIPT SLIPS

When sending sales receipt slips (Wal-Mart, Lowe's etc) to the Business Office for payment (especially if only one receipt), please tape them to a letter-sized piece of paper with the total in clear view so they are not lost or misplaced or discarded. If a receipt is lost or stolen, create a receipt on school letterhead and submit that to the Business Office. "Recreated" receipts should be the exception rather than the rule and must include the date of purchase, description of purchase/refund requested, the amount to be paid, and the principal's signature approving the payment/refund. When possible, employees are encouraged to go back to the store or business to obtain a copy of the original receipt.

Original receipts are needed in order to reimburse employees. When a mileage reimbursement or MyLearning Plan Summaries are sent to the Business Office, it typically doesn't have a detailed description of what was bought so original receipts are necessary. Anyone being reimbursed from a restaurant, etc., must provide a detailed receipt. A stub or slip from the restaurant will not be accepted. Alcoholic beverage purchases are not reimbursable expenditures.

Invoice totals are double checked prior to payment. It would speed up the payment process if receipt totals were highlighted before being submitted to the Business Office for payment.

TRAVEL POLICY AND GUIDELINES

The District shall reimburse employees for travel and related expenses incurred in connection with District business so that the individual will neither suffer nor gain financially as a result of such travel or expense.

Registration for an event: The Request to Attend form in My Learning Plan must be submitted through the building PLC representative and principal to the Assistant Superintendent of Instructional Services who is an ex-officio member of the District PLC Steering Committee. All approvals must be received prior to attendance for all out of district activities. Purchase orders may be requested to pay authorized fees for conference/workshops with sufficient notice to the Business Office. Please work with your building secretary to obtain a purchase order.

Hotel Reservations: Lodging will only be reimbursed for the days attending meetings plus allowable travel time. If an overnight stay is necessary, the sharing of hotel rooms for same gender staff is required. If there are extenuating circumstances where this is not possible, please fill out the comment section of My Learning Plan or inform an administrator of the circumstances for approval. Supervisors should approve all hotel stays. Itemized hotel bills must be submitted. Please do not charge additional expenses to your room.

Air Travel: Any requests for professional development that require air travel will need to be sent to the Instructional Services Office. Details including when the conference begins and ends will need to be sent to determine the flight with the best rate and arrival and departure times. The Instructional Services Office will correspond with the attendee to gather all information necessary for booking the flight.

Meal Per Diem: The per diem meal reimbursement limit is \$50.00 per person. **Itemized receipts** must be turned in. The District will not reimburse the cost of alcoholic beverages.

Personal Vehicle Use: If a personal vehicle is used for business purposes, mileage may be claimed on a Request for Reimbursement form at the rate of 45.5 cents per mile, as well as parking fees. Carpooling to the conference or event is required, especially when multiple staff members from the same building are attending. Mileage claimed for reimbursement shall be the lesser of the mileage from the employee's building of employment or the employee's home. For example, if an employee lives in Rolla, but attends a meeting Springfield, the mileage reimbursement will be from their Waynesville work location.

Unallowable Expenses include: Alcoholic beverages and entertainment, fines, traffic tickets, gifts, phone calls and other items for personal use, as well as any expense incurred by an accompanying spouse or family member.

GIFTS/GIFT CERTIFICATES/GIFT CARDS

Gift Certificates or gift cards are not allowed and should not **be purchased with petty cash funds.**

CHECK PROCESSING AND BOARD APPROVAL

The Business Office prints, seals and mails the accounts payable checks. A check register listing is presented to the Board of Education monthly. Invoices and other supporting documentation are placed in the file folders which are then filed by batch number they by date paid.

ACTIVITY FUNDS

The purpose of the activity funds is to promote the general welfare, education and morale of all students and to finance the normal legitimate co-curricular activities of the student body organizations. These funds consist of programs that have student participation in the activities and are maintained by the Business Office in Fund 16.

- A. Each school will maintain a list of approved clubs and sponsors. When new clubs are created, the appropriate information must be provided to the Business Office so that account codes can be established for the revenues, expenditures and fund balance of the new activity.
- B. The club sponsor will oversee activities of the student organization. The sponsor will work with the school's bookkeeper to process the collection of cash receipts and expenditures. All revenues will be deposited into the District's bank account and expenditures will be processed through the District's Business Office.
- C. The school's bookkeeper will account for all revenue and expenditures for each club and provide a detailed accounting of all activity to each club sponsor.
- D. All purchases for Activity Funds are to be made through Purchase Orders in accordance with the District's Purchasing Procedures.
- E. After an order has been sent and received, check all items listed on the invoice to make sure all items ordered were received. Upon fulfillment of the order, the invoice should be signed by the building principal or administrator and submitted to the Business Office for payment.

Refunds

Refunds on Activity Tickets will be at the discretion of the school principal. No refunds will be made on ID cards.

PARENT-TEACHER ORGANIZATIONS

Money-raising activities sponsored by the parent-teacher organizations (PTOs/PTAs) are allowable subject to the following:

The PTO/PTA initiates the activity and assumes responsibility for conducting it.

PTO/PTA activities may involve the students (as a whole) and the school personnel either as contributors (consumers) or money-raisers (workers).

The Principal, Secretary or other staff **cannot**:

1. Receive goods for the PTO/PTA.
2. Receive or deposit money raised by the PTO/PTA.
3. Pay vendors or otherwise disburse money for these organizations.
4. Have signature authority on any bank account of the PTO/PTA.

If money is left in the care of the school or school personnel, the funds **must** be in a locked bank bag which cannot be accessed by the school personnel.

Money raised by the PTO/PTA must be deposited to the account of the PTO/PTA, not the school's activity fund accounts. Identifying tax numbers used on a related bank account cannot be that of Waynesville Public Schools.

Parent-teacher organizations should cooperate fully with the Principal (and/or activity director) in planning activities or raising money.

Discretion should be used to limit money-raising activities to that necessary for school purposes.

OUTSIDE ORGANIZATIONS (i.e., BOOSTER CLUBS)

Outside organizations should be valid, stand-alone organizations with their own identities. There should be no confusion of their identity with that of the school. Examples of such organizations are booster clubs.

Outside organizations:

1. Shall not use the school's address, tax ID number, or names of school employees in conducting business.
2. Shall manage and assume responsibility for the club's finances.
3. May make donations to the school or to a student club either for a specific purpose or for use at the discretion of the Principal or club sponsor.

The Principal, Secretary, sponsors, or other school staff **cannot**:

1. Receive goods for any outside organization.
2. Receive or deposit money raised by any outside organization.
3. Pay vendors or disburse money on behalf of any outside organization.
4. Have signature authority on any bank account of an outside organization.
5. Commingle money belonging to an outside organization in personal checking or savings accounts.

PETTY CASH ACCOUNTS (Policy DJB)

Petty cash funds are available for minor purchases, refunds, collections of fines and fees, and to make change when necessary. Petty cash funds will not be used to circumvent established purchasing procedures, but will be used as a convenience for immediate purchases of low-cost goods and services. The building principal or designee will be responsible for petty cash accounts in his or her school

The petty cash account should not exceed \$300. The total of the Petty Cash Requests and the actual cash on hand must always total the authorized fund amount. The cash-on-hand cannot exceed the authorized petty cash amount. If the cash-on-hand ever exceeds that amount, a deposit must be made into the district's account. The petty cash account should be reconciled on a regular basis by the petty cash secretary.

Only the principal or trained designee may handle or distribute the building's petty cash. Employees cannot distribute petty cash to themselves. If the principal or trained employee needs petty cash for district purposes, another trained employee must disburse the funds.

The Chief Financial Officer reserves the right to end the use of petty cash in any building or to reassign responsibility for the petty cash in any building.

The petty cash will be securely stored in a locked container and kept in a locked storage area, preferably a safe.

All disbursements from such funds are to be supported by receipted bills or other evidence documenting the expenditure in a form available for audit.

The Petty Cash Reimbursement Request submitted to the Business Office to replenish the petty cash fund should be signed by the custodian responsible for the fund, with all expenditures properly accounted for. All original receipts or other evidence documenting the expenditure must be attached.

1. Examples of acceptable petty cash purchases include:
 - a. Food purchases, including tipping delivery persons.
 - b. Necessary emergency supplies that could not be anticipated.
 - c. Postage.

2. Examples of unacceptable uses of petty cash include:
 - a. Purchases that exceed \$50, regardless of whether the purchase is made in one (1) or several installments.
 - b. Paying a vendor who is charging the district sales tax. Employees must provide all vendors copies of the district's tax exempt letter.
 - c. Paying consultants or paying for services rendered other than authorized tipping.
 - d. Purchasing furniture or equipment including, but not limited to, VCRs, cameras, televisions, computer equipment, etc.
 - e. Reimbursing an employee.
 - f. Cashing checks.
 - g. Loaning money to any person