

WEST BONNER COUNTY SCHOOL DISTRICT #83

BUSINESS PROCEDURES
HANDBOOK



TO ANSWER THE "HOW TO'S" AND "WHEN TO'S"
OF THE
BUSINESS DEPARTMENT

TABLE OF CONTENTS

SECTION I. OFFICE STAFF.....	4
SECTION II. PAYROLL.....	6
PAYROLL DUE DATES.....	7
TIMESHEETS.....	7
SUBSTITUTE TIMESHEET.....	7
ABSENCE REPORT.....	8
PROFESSIONAL LEAVE APPLICATION.....	8
SICK LEAVE ACCRUALS.....	8
SICK LEAVE BANK.....	9
PERSONAL LEAVE.....	9
VACATION.....	10
BENEFIT INFORMATION.....	10
FAMILY MEDICAL LEAVE ACT.....	10
SECTION III. PURCHASING & ACCOUNTING	
.....	11
PURCHASING PROCEDURES.....	12
CAPITAL PURCHASES.....	13
PURCHASE ORDER INSTRUCTIONS.....	13
TRAVEL REIMBURSEMENTS.....	17
APPROVED REIMBURSEMENTS.....	18
EXCEPTIONS.....	22
DISTRICT CREDIT CARD USAGE.....	23
PAYMENT SCHEDULE.....	24
1099 VENDORS.....	24
SECTION IV. HUMAN RESOURCES.....	25
HR JOB DUTIES.....	26
PERSONNEL HIRING PROCEDURES.....	27

SECTION VI. STUDENT RECORDS.....	29
PROCEDURES FOR HANDLING AND FORWARDING STUDENT RECORDS.....	30
 SECTION VII. STUDENT BODY FUNDS.....	 31
COLLECTION & DEPOSIT OF REVENUE.....	32
TRANSFERS OF FUNDS.....	35
EXPENDITURES & DISBURSEMENTS.....	35
REIMBURSEMENTS.....	36
SALES TAX.....	36
ISSUING & PROCESSING CHECKS.....	37
PAYMENT FOR NON-EMPLOYEE COMPENSATION CRANTS.....	38

OFFICE STAFF

Jennifer Anselmo	Business Manager/Treasurer/Board Clerk
Yvonne Cary	Payroll & Accounts Payable
Cheyenne Lee	Administrative Assistant & Human Resources Assistant

Alphabetical list of job duties and corresponding contact person.

JOB DUTY	CONTACT PERSON
Absence Reports	Yvonne
Accounts Receivable	Yvonne
Attendance and Enrollment	Jennifer
Board Clerk	Jennifer
Business Manager	Jennifer
Credentials	Cheyenne/Jennifer
Employee HR Data Sheets	Cheyenne/Jennifer
Expense Reimbursement	Yvonne
Facility Use	Cheyenne
Finance & Budget	Jennifer
Fixed Assets	Cheyenne/Jennifer
Human Resources Supervisor	Jennifer
In-Lieu of Transportation	Yvonne
Interview Packets	Cheyenne
Inventory	Cheyenne/Jennifer
Invoices & Payments	Yvonne
Job Applications	Cheyenne
Job Postings	Cheyenne
Mailing Procedures	Cheyenne

Mileage	Yvonne
New Employee Orientation	Yvonne
Paychecks	Yvonne
Payroll Deductions	Yvonne
Payroll Due Dates	Yvonne
Payroll Issues	Yvonne
Personal Leave	Yvonne
Personnel Records	Cheyenne
Phone System	Cheyenne
Purchase Orders	Cheyenne/Jennifer
Purchasing Authorization	Jennifer
Sales Tax Report	Yvonne
Sick Leave	Yvonne
Sick Leave Bank	Jennifer
Student Expulsion & Student Hearing	Jennifer
Substitutes Teachers	Cheyenne
Surplus for Auction	Jennifer
Timesheets	Yvonne
Transcripts	Cheyenne
Treasurer	Jennifer
Tuition Cost Reimbursement	Cheyenne

PAYROLL

1. Payroll Due Dates
2. Time Sheets
3. Substitute Timesheet
4. Absence Report
5. Professional Leave Applications
6. Sick Leave Accruals
7. Sick Leave Bank
8. Personal Leave
vacation (Only for 12 month employees)
9. Benefit Information
10. FMLA



PAYROLL DUE DATES

Payday falls on the 25th of each month, with the following exceptions:

If the 25th is a Saturday or Sunday, payday is the Friday before.

If payday falls on the Thanksgiving Holiday, then payday is the Wednesday before the Holiday.

In December, payday is the day before staff leaves for Christmas break.

With that in mind, timesheets and reports are due into the payroll department around the 15th of the month, except for November and December. You will be given a schedule each year of the actual payroll due dates.

TIMESHEETS

Our payroll department accepts the "Green Timesheet". All hourly employees **MUST** complete a timesheet and submit to payroll each month; which is required by law for record keeping purposes.

Employees being paid from federal Funds must use a "Pink Timesheet".

SUBSTITUTE TIMESHEET

Substitutes will use a "Yellow Timesheet" when subbing for both Certified and Classified employees. Sub must have the building secretary or principal initial the timesheet each day verifying that they subbed prior to leaving the building.

ABSENCE REPORTS

All employees are required to complete an "Absence Report" every time they are gone from their regularly scheduled duties. This includes, but is not limited to, absences for sick, personal and vacation days, jury duty, bereavement leave, professional development, testing and evaluating students in your building, staff meetings/training during school hours, worker's comp and leave without pay.

PROFESSIONAL LEAVE APPLICATION

The professional leave application is done online in the Data Warehouse.

A professional leave application must be filled out and approved **2 weeks prior** to the employee leaving the building. An application is needed for all time gone from regularly scheduled duties when a sub is needed, even when the employee is testing or evaluating students in their own building. **If an employee has taken professional leave and does not have an approved professional leave application on file, that time missed by the employee will be leave without pay.**

SICK LEAVE ACCRUALS

All eligible employees accrue sick leave monthly, or annually if certified. Eligible employees are those employees that work half time or 20 plus hours per week.

Certified employees are given 10 days of sick leave per year. If an employee is hired later in the year, these days are prorated out.

Classified employees accrue sick leave per month. They are given per month how many hours they work per day. For example, a 4 -hour per day person will accrue 4 hours of sick leave per month. Kitchen staff

under 20 hours per week receive 1 sick day per month which is non-accumulative.

Sick leave is not lost year to year but accumulates per year. Sick leave cannot be transferred to another employee. Sick leave cannot be paid off. When a person retires, any sick leave left on the books will be transferred to dollars to pay their insurance premiums. Formula is: Half of accumulated sick time times either daily rate or hourly rate equals a total dollar amount. This amount is the amount used for premiums; this is not paid by the District but by the retirement system.

SICK LEAVE BANK

When an employee has depleted his/her sick leave and due to illness or injury that employee cannot return to work; he/she may apply to the sick leave bank.

The employee must apply to the sick leave bank and if the bank grants additional days; the employee then gains these additional days to use in his/her benefit. See policy number 5401.

PERSONAL LEAVE

All eligible employees are granted 2 days of personal leave per year. Administrators are granted 3 days of personal leave per year. Employees may only have a maximum of 5 personal leave days accumulated at one time. See policy number 5400.

VACATION

Full time, twelve-month employees are eligible for vacation. Vacation time for eligible employees begins from the date of employment, and will be accrued monthly on a prorated basis. Employees may only have 160 hours of vacation accumulated.

Vacation is granted at the following rate:

- One to Five Years, 10 working days per year.
- Six to Ten Years, 15 working days per year.
- Eleven to Twenty Years, 20 working days per year.
- Twenty One or more Years, 25 working days per year.

BENEFIT INFORMATION

All eligible employees have the following benefits:

Retirement, Life Insurance, Health Insurance, Dental Insurance, EAP

Please contact the payroll department if you have questions regarding District benefits or deductions.

Eligible employees are able to make computer and or computer related purchases through the District and make payments back through payroll deductions.

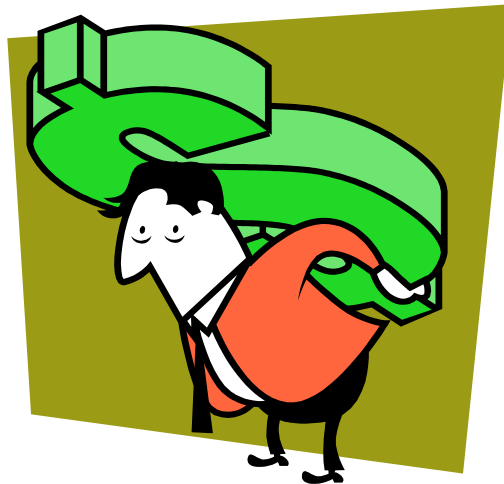
FMLA

FAMILY MEDICAL LEAVE ACT

All eligible employees of the district may take leave as provided by the FMLA. The FMLA entitles eligible employees to take up to twelve (12) weeks of unpaid, job-protected leave each year for specified family and medical reasons. See policy number 5410.

PURCHASING & ACCOUNTS PAYABLE

1. Purchasing Procedures
2. Purchase Order Instructions
3. Travel Reimbursements
4. Credit Card usage
5. Payment Due Dates
6. Payment Schedule
7. 1099 vendors



PURCHASING PROCEDURES

1. Required on All Purchase Orders.

Ordering Department (DAC)

Date

Authorized Signature

Vendor Name, Address, Phone and Fax Number

Ship To Address (See Special Direction if Capital Purchase)

Employee Name Ordering

Quantity

Part Number

Description

Unit Price

Extended Price

Shipping Charges

Budget Account Number

2. Requisitions are forwarded to the building principal or department supervisor for approval.
3. Business Manager or designee will approve all purchase requisitions prior to assigning a purchase order number.
4. Upon approval, the Business Manager or Designee will assign a Purchase Order Number.
5. You will be able to see your purchase order in the accounting system within a 24 hour period. (See Special Direction if Capital Purchase).
6. Print a copy for your records.
7. A signed copy of the invoice or packing slip will need to be turned into the District Office when the items have been received.

CAPITAL PURCHASES

1. Procedures remain the same with the exception of:
2. District Office will order and receive the Capital Purchase, for tagging and inventory purposes. If item is too large to be received in District Office, it will then be shipped to the Warehouse.

Budget Reports can be accessed in the accounting system and should be checked on a monthly basis. If you are over your budget the system will not let you create a requisition.

PURCHASE ORDER INSTRUCTIONS

To Enter Program:

- Click on Accounting Software Icon: 10.212.0.120
- In Remote Desktop Connection Box - Click on Connect
- In Windows Server Box - Enter your user name and password
- Click on Infinite Visions Accounting icon - Enter your user name and password

Connection Groups:

- If you are doing a District purchase order: Pick the one WestBonner1415
- If you are doing a Student Body Funds/Local order: Pick the one StudentAct FY1415

To Enter Purchase Requisitions:

- Go into Purchasing and Payables
- Go into Purchasing
- Go into Control Panel
- Click on the add button at the top right of screen or right click your mouse and click on add.

- Put in the vendor: Note if the vendor does not exist, type in "New Vendor" for vendor name and go the "Notes" tab and type in the vendor name, mailing/billing address, phone, fax, email, contact, etc.
- Ship To: Pick your school/department
- DAC: Pick your school/department
- Requester: Your name
- Order via: usually use default
- Project: Leave as undesignated - unless you have different instruction from Debra
- Date Required: Default is 2 weeks from today
- Reference: Not required, if you want something to reference you can enter it here

Purchase Order Detail:

- Right click mouse on bottom section of screen and pick add-this is where you enter your order details.
- Put in description of item to be purchased
- Put in part number if needed
- Put in each unit price
- Put in quantity to be ordered
- Put in account number
- Note: Add any shipping on a separate line.
- Click OK once this line is complete, you are then able to enter another item on the purchase requisition.
- If you are complete with the requisition you would click OK again to finish the requisition. Note: If the funds are not available in the account, you will not be able to process the requisition.
- Go to "Purchase Requisitions", your requisition should be there, click on "Actions" and then "Approve Requisition"
- You are now complete and the requisition is sent to your supervisor for approval. Your supervisor will approve it and it will go to the District Office for Debra to approve-this process should take no more than 2 days. Once approved, it is your responsibility to go back to

the Control Panel and find the requisition – now purchase order – print it off and either call, fax or email the order in.

To Print Purchase Orders:

- Go into the Control Panel
- Go into Reports
- Pick your purchase order by hitting – Apply Selection – click on it with your mouse.
- Go to the “Actions” at the top of the screen
- Pick “Print Preview”
- Put a check mark in the “print signature” box
- At the top of the screen there is an icon for emailing the print preview – click on this.
- Email the document to yourself.
- Go into your email and pull up the message to yourself open the document and print the purchase order.

To Print Reports:

- Go into the General Ledger
- Go into Reports
- Pick “On Demand Reports”
- Put in the account number you want to look at or leave the question marks and a report will print on all the accounts you have access to.
- Pick “GL Report”
- Click on OK – This will give you a report that shows the budget, expenditures, encumbrances and balance.

Go into the General Ledger:

- Pick “On Demand Reports”

- Put in the account number you want to look at or leave the question marks and a report will print on all the accounts you have access to.
- Pick "GL Report"
- Pick "Show Detail"
- Put in the date range for the detail on the account you would like to see.
- Click on OK - This will give you a report showing all transactions posted against the account.

Other Important Notes:

1. If you make a phone order, please make sure you give the company the Purchase Order Number at the time of the order.
2. There will not be any reimbursements. If you buy anything without a District or SBF purchase order you will be donating to the school.
3. When your order comes in verify shipment with the purchase order for items ordered and amounts billed. If it is a District Order, please send bill and packing slip to Yvonne Cary at the District Office. It is your responsibility to verify the order. Please contact the company and Yvonne Cary.
4. When the bill comes in you will need to sign an approval to pay. No invoices can be paid if accounts payable does not have an approval to pay. For both district and student body funds you are to sign off and date on the invoice for approval to pay, this may be on the original invoice, a copy, a fax or you may email the information to Yvonne Cary.

TRAVEL REIMBURSEMENTS

Out-of-District

Any employee may be authorized, for purposes deemed beneficial to the employee and/or the district to discharge duties, to attend professional conferences, meetings, conventions, etc., requiring absence and travel outside of the district, with allowances for expenses which may include substitutes, reasonable transportation, registration, lodging, and meals, charged to the appropriate fund.

The procedures governing professional leave are the same for reimbursed travel or travel paid for with the company credit card, and are as follows:

1. The employee must complete an online professional leave application for the leave. This application must be approved by the building principal/supervisor, then by the fund manager if applicable, then by the superintendent two weeks prior to the professional activity.
2. All professional leave expenses will be paid directly to the employee or vendor through the Accounts Payable process. Purchase requisitions must be completed and submitted to the District Office for any expenses to be paid directly to the vendor.
3. Reimbursement will be made upon completion of the Travel Expense Form. Employees must submit this form with attached receipts in order to receive reimbursement. All meal receipts must be the itemized copy.
4. The principal/supervisor/fund manager will review the travel expense form and verify the accuracy and validity of requested reimbursements. The form is then forwarded to the District Office for final approval and payment.

APPROVED REIMBURSEMENTS

1. Mileage: Mileage will be reimbursed at the current rate per mile. If travel is in excess of 200 miles one way from the district, the cost of air fare must be calculated and the employee will be reimbursed the lesser of the two.
 - a. Mileage reimbursement requests must be received in the district office within 30 days of travel. Requests received after 30 days will not be reimbursed.
 - b. Mileage for employees that are required to travel between schools is paid one way only.

2. Air Fare: Reimbursement will be limited to coach fare only. Tickets should be purchased as early as possible in order to assure the lowest possible rate. In order to be reimbursed for airfare the estimated driving time must be calculated and the employee will be reimbursed the lesser of the two.

3. Lodging: Lodging will be reimbursed when the activity is in excess of 100 miles one way from Bonner County and/or the activity lasts more than one day.
 - a. Lodging reimbursements are determined by the address on the lodging establishment's statement. The reimbursement amount is based upon the least expensive single room rate plus tax.
 - b. Lodging costs incurred within 50 miles of the traveler's designated duty post or residence will not be reimbursed unless a situation exists which makes it necessary for the traveler to attain lodging. Lodging must be a commercial establishment and the individual should always request the lowest available single room rate. Original receipts are required. A letter of explanation approved by the department head must accompany the lodging expense claim.

- c. The commercial establishment's original receipt is required. It must be the original itemized statement from the hotel/motel showing the establishment's name, street address, city, state and telephone number, the actual dates of lodging, daily room charges and single room rates if more than one person is occupying the room. A credit card receipt is not acceptable.
- d. When lodging is shared by travelers on approved travel status, reimbursement will be the total cost divided by the number of persons sharing a room, but the total of the two or more lodging receipts may not exceed the single room rate. Claim reimbursement as follows:
- e. Each traveler should obtain a separate original lodging receipt for each traveler's portion of the lodging cost. The total of the two (or more) lodging receipts cannot exceed the total lodging cost. When a room is to be shared, the travelers should request separate receipts when registering.
- f. If the establishment cannot issue separate original receipts:
 - i. One traveler may submit the original lodging receipt and the other travelers(s) may submit photocopies. However, each receipt (original and photocopies) must be marked "Shared Lodging" and have the names of all travelers sharing the room. Photocopies must be signed by the traveler and approved by the department head. No photocopies will be accepted without these original signatures.
 - ii. When a group or team is traveling together, one traveler may submit the original receipt for the total lodging cost. The lodging receipt must indicate the names of all travelers who shared the room.

4. If the original receipt is lost or destroyed:

- i. Submit a photocopy with statement, "Treat as an Original." The photocopy must be signed by the traveler and approved by the department head.
- ii. If a photocopy is not available and a copy cannot be obtained from the lodging establishment, then submit a copy of the canceled check or credit card receipt showing the employee paid for the lodging and a letter prepared by the department head in lieu of the original or photocopy of the lodging receipt. The letter must contain the name of the traveler, the dates of travel, the name, address and telephone number of the lodging establishment, cost per night, the total cost of the lodging and the reason(s) why an original or photocopy of the lodging receipt is not available.

5. Meals: The following table determines meal per Diem allowances.

Meal	Allowance
Breakfast	\$10.00
Lunch	\$12.00
Dinner	\$20.00
Maximum Total	\$42.00

- a. No reimbursement will be allowed for per diem or other subsistence expenses incurred on the premises of a traveler's own residence.
- b. A traveler shall be allowed reimbursement for actual cost of meals in accordance with these rules but not exceed the above rates. If a traveler is entitled to a full day's allowance, the amount expended for any particular meal must not exceed the total allowed **per meal**. Per Diem may not be taken as a lump sum and used solely for one large meal. If meals are included as part of the traveler's registration, no per Diem is granted

for the covered meals, and only the **per meal maximum** may be used for any remaining meals not covered in that day. Meals may not be reported on the Travel Expense Report in a lump sum.

- c. **All meal receipts must be itemized.** This is an audit requirement and no exceptions are allowed. If you do not receive an itemized receipt, you need to request it. The traveler will be personally responsible for the cost of all meals without an itemized receipt.
- d. Traveler will not be reimbursed for any amount over the maximum per meal allowance including taxes or tip.
- e. Meal allowance: Allowances for individual meals for travel that is less than a full regular work day will be based on the following:
 - i. Breakfast: When travel commences prior to 6:00 a.m. and the traveler extends his/her normal workday by two hours. Time period covered: 6:00 a.m. to 11:00 a.m. up to **\$10 maximum**.
 - ii. Lunch: Is reimbursable if the traveler is on travel status for a period of six hours or more and travel commences on or before 11:00 a.m. and ends at or after 4:00 p.m. and the travel destination is 50 miles or more from his/her residence and duty post. The traveler must indicate the time and place travel begins and ends. Time period covered: 11:00 a.m. to 4:00 p.m. up to **\$12 maximum**.
 - iii. Dinner: Is reimbursable when travel extends to 8:00 p.m. or beyond and the traveler extends his/her normal workday by three hours or when the traveler leaves for overnight travel on or before 6:00 p.m. Travelers leaving from their duty post for overnight travel may

be reimbursed for dinner. Time period covered: 4:00 p.m. till end of day. up to \$20 maximum.

EXCEPTIONS

- f. Meals Provided: Whenever meals are provided at no additional cost to the traveler (including meals on planes and meals included in conference registration fees), the traveler shall not be entitled to any meal allowance for those particular meals. If circumstances, such as unique dietary needs, make it necessary to forego the provided meal, then the traveler may claim up to the maximum meal allowance. In this case, a receipt and a written explanation are necessary.
 - g. On some occasions a traveler traveling **out of state** may be in a situation where all or most menu items exceed the meal allowance, or may be required to purchase a meal at a conference or meeting that exceeds the meal allowance. In this case, the traveler may be reimbursed up to the actual cost of the meal provided the meal is reasonable and not excessive. Supervisor/Budget Manager approval along with the receipt (or brochure) and a written explanation are necessary. No room service fees will be reimbursed.
 - h. Sponsored Project Grant and Contract Accounts: If the grant or contract provides specific per diem rates for travel, these rates will be honored but must be supported by a copy of the relevant page of the grant or contract.
6. Misc: Reimbursement will be made for legitimate miscellaneous expenses with the supervisor's or budget manager's approval. Legitimate miscellaneous expenses could include tips, if not over per diem maximum, car rental, parking etc. Exclusions would be personal items such as gum, candy, cough drops, eye drops, personal phone calls etc.

7. Rebates: Any rebates (cash or complimentary services) that result from the district's payment of expenses shall be returned to the district.

District Credit Card Usage

Any employee may be authorized to use the district credit card for approved purchases or out-of-district travel. The procedures for credit card use are as follows:

1. The traveler/purchaser must sign a Use of District Credit Card form prior to checking out credit card.
2. Meals are to be purchased by the traveler and reimbursed by the district. The district credit card is not to be used to purchase meals.
3. The district credit card is **NEVER** to be used to purchase any alcoholic beverage, tobacco, movie tickets or other entertainment.
4. Purchase orders must include all of the items that you anticipate using the card for and be approved prior to the event or purchase. PO numbers must be given at the time of check out.
5. **NEVER** use the district credit card for any spousal or personal expense. Travelers should always have their own credit or debit card with them for personal expenses.
6. The credit card must be returned in person within **two days** of your return or purchase with all itemized receipts.
7. Receipts for online purchases also must be submitted within **two days** of purchase. Email confirmations or receipts can be forward right away to Yvonne.

PAYMENT SCHEDULE

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PAYMENT DUE DATES

All invoices and approvals to pay must be submitted to the Accounts Payable Department no later than the last day of each month. Invoices are processed the second and fourth weeks of every month.

The Board of Trustees approves invoices for payment; this is usually the second Wednesday of every month. Checks are mailed to vendors after Board approval; this is usually the second Thursday of every month.

Please get in all required paperwork to the Accounts Payable Department as soon as possible to avoid late payments.

1099 VENDORS

When the District contracts services with an individual or organization, this is usually considered a 1099 vendor. Our office requires that a W-9 form be completed for each contractor.

If you are unsure whether or not our office has a W-9 on file for a specific vendor, please have that vendor complete a new form prior to him/her doing the service for the District. You may also contact the Accounts Payable Department for W-9 vendor status.

HUMAN RESOURCES

HUMAN RESOURCES JOB DUTIES
PERSONNEL HIRING PROCEDURES



HUMAN RESOURCES JOB DUTIES

<u>DUTY</u>	<u>EMPLOYEE</u>
Maintain a File of all HR Forms	Cheyenne
Post Position in Paper	Cheyenne
Set up Screening Procedure/Interview Procedure	Cheyenne
Notify Selected Applicants	Jennifer
Notify Non Selected Applicants	Cheyenne/Jennifer
Questions on Posted Position	Cheyenne/Jennifer
Work with Superintendent & Principals on Postings	Cheyenne
New Hire Paperwork	Cheyenne
Fingerprinting	Cheyenne
Interview Committee Packets	Cheyenne
Sending Letters to Interviewed Candidates	Cheyenne
Creating New Employee File	Cheyenne
New Employee Packets	Cheyenne
Tuition Credits	Cheyenne
Inputting Credits in HR System	Cheyenne/Jennifer
Benefits	Yvonne
Benefits Manual	Yvonne
Persi, Cobra, etc	Yvonne
Contracts	Jennifer
Send out Datasheets	Cheyenne/Jennifer
Send out HR info as needed	Cheyenne
Correspondence Between Superintendent & Employee	Jennifer
Maintaining a File on all Job Descriptions	Cheyenne
Substitutes Before Board Approval	Jennifer
Substitutes After Board Approval	Cheyenne
File Maint When Subs are hired as Employees	Cheyenne

PERSONNEL HIRING PROCEDURES

AppliTrack Requisition Process – To create a job posting, supervisor must go into AppliTrack and create a “Requisition”. If you need help creating a requisition you can click on “Help” or contact the Human Resources Department. Below you will find a link that will give you information and a video on the requisition process.

Understanding the requisition process:

<https://www.applitrack.com/oluserdocs/id.aspx?id=372>

New Employee Data Form (FORM #2) – This form is completed and turned into Human Resources within 3 days after employee is hired.

STEPS

1. Principal or Supervisor completes the form and turns into Human Resources within 3 days after employee is hired. If these deadlines are not met, the employee may not be paid on the next payroll.
2. Human Resources will work with Superintendent as needed for placement on Salary Schedule.
3. Human Resources will put in new employee into the Personnel System in the place of the Posted Position.
4. Human Resources will send out to employee, a new employee packet and a letter asking the employee to contact Payroll by a certain date to arrange a time for employee to come in and go over benefits and any other questions employee may have.
5. Human Resources will create a file folder for the new employee.
6. Human Resources will give Payroll a copy of the New Employee Data Form and the payroll information sheet from the Personnel System.
7. Payroll will meet with the new employee to go over benefits questions, when their insurance will start (if applicable) and when

they will receive their first paycheck. At this time Payroll will have all the information required to set up the new employee in the Payroll System.

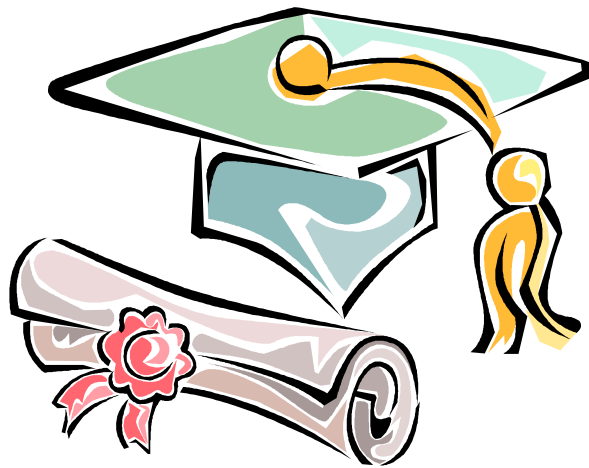
Employee Exit Review (FORM #3) – This form must be completed by the Principal or Supervisor within 3 days of resignation notification. The original letter of resignation must also accompany this form. Letters of resignation must be original with the original signature, photocopies will not be accepted.

STEPS

1. Principal or Supervisor is to complete this form within 3 days of resignation notification, this form is to be sent to Human Resources.
2. Human Resources will close that employee's position in the Personnel System as of the indicated last day worked.
3. Human Resources will give payroll the original Employee Exit Review Form.
4. Human Resources will send a letter out to the employee, stating that we have been notified of his/her resignation and that they are to contact Payroll for an exit meeting.
5. Payroll will meet with the employee to go over when benefits will end, any options they may have and when they will receive their last paycheck and how much it will be.
6. After meeting with employee, Payroll will complete any required paperwork for Persi, etc.
7. This form is filed in the employee's personnel file. File is then moved into the inactive status.

STUDENT RECORDS

Procedures for maintaining and forwarding Student Records



PROCEDURES FOR HANDLING AND FORWARDING STUDENT RECORDS

Enrollment Cards: A card is made for each student when they first enroll and travels with the student from school to school until they move or graduate. When the student moves or graduates, the card is filed with the District Office. It can be re-instated if the student returns in a year or so.

At the beginning of each school year the cards are updated by circling the grade and entering any new information. These cards are filed in the school alphabetical by grade level. If student withdraws or when he/she graduates the card is filed in the cum folder.

Cum Files: A cum file is made for each student when first enrolling. Copies of test scores from previous districts are placed in the pink academic folder. These cums are kept up to date and copies of the cum, health record and birth certificate are mailed to a requesting school. The actual file should **never be mailed**. Previous districts' materials should be mailed to the requesting school after they have been recorded on our cum. Cums are sent to the District Office when a student withdraws.

Graduate cums are kept in the building for two years and then sent to the District Office where they are "cleaned out" and prepared for scanning or filming. Cleaning out means checking for completeness. All grades and test scores should be in the appropriate place. A final graduation transcript should be printed out of schoolmaster and attached to the file. Files can be purged of all materials except for birth certificate, health record and any information your judgment tells you to keep.

District Records: All withdrawals are sent to the District Office for record keeping and graduates are sent to the District Office after two years. These are permanent files the District Office will scan and maintain.

STUDENT BODY FUNDS

Collection & Deposit of Revenue

Transfer of Funds

Expenditures & Disbursements

Payment for Non Employee Compensation

Grants



COLLECTION & DEPOSIT OF REVENUE

Depositing of Funds

In an effort to protect those employees that handle funds and to discourage any fraudulent activity of funds, the District will impose the following procedures on all district money-takers.

- All funds must be deposited at any time funds collected reaches \$200.
- All funds must be deposited at a minimum, no matter the amount collected, every Friday.
- Personal checks are not to be cashed from student activity funds.

Receipts

All money-takers must write a receipt to the person/student from whom money is received. This is a control measure that is used to protect the money-takers against any fraudulent claims. The money-taker must also complete the "Record of Funds Deposited Form". A copy of all receipts must be attached to the "Record of Funds Deposited Form" or a range number of receipts should be listed on the form. If the money-taker lists the receipt numbers on the form, then it is the money-takers responsibility to maintain all of their receipt books for a minimum of five (5) years.

All food service deposits must include funds and the daily funds deposited summary report.

Two people must empty pop machine and both persons are responsible for counting any money taken from the machine. All funds collected should be accounted for on the "Record of Funds Deposited Form" and must accompany the "Inventory Reconciliation Form".

There may be some instances when writing a receipt for each student is impossible. If this is the case, the money-taker must keep a tally sheet. This tally sheet should show reconciliation between beginning, ending

and money collected. If you use a cash register to record your sales, you must include a Z tape with the deposit.

Deposits

All deposits are to be submitted to the building office for safe keeping. Funds will be picked up daily by the district mail courier and submitted to the District Office for verification and deposit. Locked cash boxes, safes and vaults should be used to protect cash at all times. Cash and checks should not be stored unsecured. Stale dated checks will not be accepted for deposit under no circumstances.

If there are deposit discrepancies, the money-taker will be contacted for reconciliation of the discrepancy.

If at any time any of the above procedures are not followed, the following actions will be taken.

1. First Infraction: Form 7307F will be sent to the money-taker's immediate supervisor.
2. Second Infraction: Form 7307F will be sent to the money-taker's immediate supervisor and the Superintendent.
3. Third Infraction: Form 7307F will be sent to the money-taker's immediate supervisor, the Superintendent and School Board with possible disciplinary action.

Copies of all infractions will be maintained by the District Business Office for one fiscal school year.

Interest Earned

Interest earned will be credited to the school's general fund.

Donations

- Donations from various groups for a specific purpose must be set up in a separate fund, i.e. PTO donates \$1200 to purchase playground equipment; those funds can only be used for that purpose.

Receipts of District #83 Funds:

- All funds received that belong to the District shall be placed in a separate fund called District #83 Fund.
- Funds from the following sources are District #83 Funds:
 - Lost or damaged textbook fines
 - Damaged locker fines
 - Sanitary Napkin vending machine
 - School building damage fines
 - Any other source, where the school district bears the costs.
- A warrant for the balance of the funds collected for each school year should be remitted to the District Office as part of the year-end procedures.

Receipts from Fund Raisers:

- Cash receipts will go to the student fund of the group that held the event and raised the funds; or, if for a specific purpose, a fund should be created for that purpose.

Admission Charges:

- In order to properly account for funds, a control is needed over the number of tickets issued. Depending on the event, the receipts will go to the proper fund.
- **Please note:** Admission fees are generally considered as taxable sales.

Sales Tax Fund:

- All sales tax collected can be entered in a separate fund just for sales tax or the tax due can be calculated at the end of the month and taken from the fund that generated the taxable sale at that time.

- At the end of each month a monthly sales tax report is to be prepared and mailed along with a warrant for sales tax to the District Office.

TRANSFERS OF FUNDS

No fund shall have a deficit balance:

- A request for transfer of funds must be done on a Student Transfer Request.
- If a fund has insufficient cash to pay for a proposed expenditure, a transfer may be made to the fund from the school's General Fund with the approval of the Student Body President or Advisor and Principal.
- If the school's General Fund does not have enough funds to cover an expenditure, then the Principal must get approval from a club and/or class president and club or class advisor to transfer their funds to General Fund.
- If permission is not obtained from the president and advisor of another organization to transfer funds from their account, then no expenditure can be made until there are funds to pay for it.

EXPENDITURES & DISBURSEMENTS

Purchase Orders:

- A purchase order must be issued for all purchases of goods or services.
- Purchase orders must be issued and approved prior to acquiring goods or services.

- Purchase order approval is as follows:
 - Elementary:

- General Fund-Secretary and Principal
- Classroom Fund-Principal and Classroom Teacher
- **Secondary:**
 - General Fund-Student Body President or Advisor and Principal
 - Clubs\Class Funds-President or Advisor and Principal
 - Athletic Fund-Athletic Director and Principal
 - Community Organization-Principal and designated representative
 - Teacher Funds-One teacher and Principal

Reimbursements:

Reimbursements will only be made to individuals under the following exceptions:

- Vendor does not take school district purchase order.
- Purchase orders must be made out to the individual to be reimbursed; and approved by the Building Principal and Business Manager.
- Purchase order must have an estimated cost, a “do not exceed amount”, list of items to be purchased and vendor items are purchased from.
- All reimbursements must have a receipt attached to the purchase order.

Sales Tax will not be reimbursed under any circumstances.

Sales Tax Exemption Certificate:

- School Districts are exempt from paying sales tax when making purchases. Retailers are required to have form ST-101 “Sales Tax Exemption Certificate” on file from exempt purchasers.

Issuing and Processing Checks:

- The system will sequentially number all checks.
- Before a check can be drawn against a fund, it must have sufficient funds to cover the check.
- Checks should never be made payable to "CASH".
- All checks are to be accounted for, including spoiled and voided checks. Voided checks should be mutilated (not destroyed) to avoid re-use. Unused checks should be properly controlled and safeguarded.

Check Signatures-Two Required

- All checks are printed with the District treasurer and Chairman of the School Board's signature.
- The District Treasurer, Superintendent or Chairman of the School Board can sign all checks.

Check Supporting Documents

- Expenditures are to be made from invoices only, not from vendor statements. If a formal invoice is not available from a vendor, the vendor may complete a handwritten receipt showing date, item sold or service performed and amount received from school.
- Vendor invoices should be checked for mathematical accuracy and proper pricing.
- If the invoice is the same as or less than the purchase order all that is necessary on the invoice is a responsible person's signature that the goods or services were received.
- If the invoice is for more than the purchase order, then the necessary approval, same as purchase order, is requested before a check can be drawn.
- Expenditures are to be formally approved for charge to individual accounts and proper distribution made to those accounts.
- Disbursements should never be made in cash.
- Significant expenditures should be properly identified, i.e. not classified as "miscellaneous", "sundry" or "other".

Payment for Non Employee Compensation

To comply with IRS regulations regarding payment made to non-employees, we are implementing the following policy. A non-employee is defined as someone for whom we do not provide a regularly scheduled work place, work time, etc.

Before payment can be made to non-employee for services rendered (construction work, presenting an in-service, etc) a W-9 must be completed. The W-9 should be forwarded to the District Office to be placed on file. If the person is performing services at more than one school, only one W-9 needs to be completed. If you are unsure whether a W-9 has been completed or not, please contact the Business Department.

If the calendar year total paid to an individual is at least \$600 or more we are required to send that person a Form 1099-MISC. The District Office will generate the 1099's.

Grants:

- All grants received must be sent to the Business Office to administer those funds. This includes all monies received by federal, state and local agencies. The Accounting Department will designate revenue and expenditure accounts specifically to that grant.
- A copy of all paperwork relating to the grant must be submitted to the Business Office, this is needed for auditing purposes.
- Upon receiving notification of grant approval, the Accounting Department will set up the grant and allow expenditures as needed. The grant manager will receive a listing of assigned account numbers.
- Those employees receiving stipends or payments from grant funds must comply with West Bonner County School District policies for

the amounts approved in the Negotiated Agreement. If amount paid is different than that of the negotiated agreement, the Business Manager must receive in writing **WHY** the pay rates are different, this must be from the agency awarding the grant.