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**St. Joseph School District**

**Business Office**

**925 Felix | Saint Joseph, MO 64501**

**816-671-4000 | Fax 816-671-4469 |** [**www.sjsd.k12.mo.us**](http://www.sjsd.k12.mo.us/)

**FINANCIAL PROCEDURES AND GUIDELINES**

Updated July 2019

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**Travel**

Staff members should be familiar with what expenses are reimbursable before they travel to avoid any unpleasant surprises when they return. If a staff member has a question he/she should contact the Business Office at 816-671-4000.

In accordance with **Board Policy DLCA Travel Expenses**, the District will pay for travel expenses for district employees and Board members who travel outside the district for training, professional development, attendance at district-related meetings or for other approved reasons related to their positions with the district. All persons traveling at the district's expense are expected to use good judgment, differentiate between expenditures for business and those for personal convenience and avoid unnecessary fees and excessive charges.

**The district is tax exempt and will not pay Missouri sales or use tax to any vendor or reimburse an employee or Board member for Missouri sales or use tax.** The district shall attempt to reimburse employees and Board members for travel and related expenses incurred in connection with District business in such a manner that the individual will not suffer, nor gain, financially as a result of such travel or expense. The District does reimburse for sales tax on meals when employees travel for work purposes. It should also be noted that the District’s tax exempt number is to be used for the District only and in conjunction with the District purchasing cards.

**Plan in advance:** Please allow adequate time to register for events and make hotel/airline reservations. If more than one person is going to the same event, please assign one individual to handle all paperwork. Registration and hotel expense should be paid for with a district procurement card, **if an employee uses their personal credit card, they will not be reimbursed except in emergency circumstances.** Show on all forms 1) event dates, 2) event name, 3) event location (city/state), and 4) individuals attending.

The employee’s supervisor shall approve requests for release time and the cost center manager who is paying for the event shall approve the charges for the event. All out-of-state travel for professional development (non-student travel) requires the approval of the superintendent.

**Reimbursement request shall be submitted within 30 calendar days after attending the event**. If not submitted within 30 days of the event, the employee will not be reimbursed. All expenses related to the event shall be paid for from the correct fiscal year, which runs July 1 – June 30. Direct deposit for reimbursement are available, the forms can be found on the District website and in the Business Office. Requests for checks must be received in the Business Office in sufficient time so that processing, including cost center manager approval in work flow, can take place before to the deadline.

**Event Registration:** To register for an event, you will need to complete a requisition through eFinance. If you do not have access to eFinance then you will need to contact your building secretary or principal and they will direct you to someone with access. Once the requisition is converted to a purchase order, the *Business Office Copy* needs to be sent to the Business Office with a copy of the event registration form. If a purchase order is not accepted by the event sponsor, then complete a check request form and forward it to the Business Office with the registration information listing all fees. Events that require online registration, submit a procurement card use request with a copy of the registration information.

**Hotel Reservations:** Most conferences/events have discounted blocks of rooms at designated hotels. Staff are required to issue a purchase order or use a District p-card. Lodging is paid for days attending the event plus allowable travel time. **Do not leave additional expenses charged to the room, i.e. room service, movies, snacks, spa, internet fees**. Additional fees shall be the responsibility of the traveler. Upon check out the traveler shall obtain a detailed paid receipt (except direct billing) and send it to the appropriate department upon return.

**Air Travel:** Seek the lowest fare possible. Submit a District procurement card use request for the purchase of the ticket. If an employee chooses ground transportation over air transportation but the cost of the airline ticket would have been less, the reimbursement will be based on the cost of the airline ticket.

**Meals:** Employees are reimbursed based on a daily meal amount for official business travel. The employee is paid an amount for each meal purchased **after** he/she attends a conference; a travel day preceding and following a conference is allowed if needed. Any extended stay would be at the traveler’s expense. **Original itemized receipts are required to receive the meal reimbursement**. The employee shall provide an agenda for the event indicating meals that were not provided. The meal amounts will be established by the superintendent or designee based on the IRS Meal Per Diem (Current cap for the daily reimbursement amount, **regardless of where you travel**, **including sales tax and up to 20% gratuity**, is $46, meal amounts are as follows: $11 breakfast, $12 lunch, and $23 dinner). **Board members and employees will be reimbursed based on actual meal expense up to the specified rates and must provide original itemized receipts.** Regular Timeclock Plus users may remained clocked in during lunch if the agenda attached says, “working lunch”. If lunch is on your own, you must clock out.

**Personal Vehicle:** Mileage will be reimbursed at the IRS rate. Include any mileage to be reimbursed on a “Out of District Travel Check Request” form. **Staff members shall use the electronic in-district travel request form when submitting travel within the district.** Please refer to page 5-7 for the Mileage Reimbursement Policy and Mileage Matrix.

**Out of District Travel:** When traveling outside of the district, an out of district travel request form needs to be used for reimbursement. **Google Maps** is to be used to determine the shortest route to the event. The route you take is at your discretion but the District will only reimburse the shortest route. In cases where travel may involve going from city to city, **mileage is always claimed from your work site and not from home**. In some instances, this will be less mileage, and in other cases more mileage, depending on the destination. However, IRS rules and political subdivisions of the State prevent any reimbursement of “from home to work” or vice versa. When traveling by air the District will pay mileage from your work location to the airport. The district will reimburse employees for long term parking, as required, with an original paid receipt. Valet service can only be used when it is the only option available.

**One Day Travel:** Regular Timeclock users will clock in for travel time.

**Overnight Travel:** Regular Timeclock users will clock in for travel time that cuts across their normal workday hours on any day of the week including weekends. Employees may not clock in for time as a passenger outside of normal workday hours. Drivers will be clocked in during all travel time.

**Taxi/Shuttle/Uber/Lyft:** Public transportation expenses may be reimbursed with an itemized receipt for the travel and up to 20% gratuity. One person may pay for a group/shared ride and be reimbursed for the expense.

**Unallowable Expenses:** Alcoholic beverages, entertainment, fines, traffic tickets, gifts, phone calls and other items for personal use, as well as expenses incurred by an accompanying guest/companion will not be reimbursed under any circumstances. **Tips for non-meal services are a personal choice and will not be reimbursed; this includes but is not limited to bell hops, luggage handlers, etc.**

**Expense Reimbursement:** Employees and Board members shall complete the Out of District Travel Request form upon returning from the conference/event. Complete the form, attach applicable receipts, and submit to Cost Center for approval then send to Business Office.

**Agenda**: A detailed agenda for the event is **required** to process meal reimbursements. The agenda must indicate any meals provided as a part of the conference so the requester can be reimbursed for meals that are not included. If an agenda is not available, the requester’s supervisor familiar with the event may submit a memo stating what meals were and were not included as a part of the event.

**Receipts:** When processing any reimbursement, an original receipt, if not the size of a full sheet of paper, shall be taped or stapled to a full sheet (8 ½ x 11) of paper.

• Care should be taken to not tape over information on the receipt, this may make it unreadable and unable to be processed.

• DO NOT use a highlighter on receipts, this damages the information and makes them unable to be used.

• If multiple receipts, they should be organized by date of expense.

• If for meals, they should be in meal order and only one day’s meals per page.

Rates for mileage, meals, and parking are established each fiscal year by the Superintendent using rates established by Internal Revenue Service (IRS) and Government Services Administration (GSA).

**Documentation for Use of Federal Funds:** When federal funds are used for travel, the district must be able to justify the necessity of the travel to the federal program and demonstrate that the costs incurred were reasonable and consistent with the district's travel policy. Therefore, district staff or Board members using federal funds for travel must provide sufficient documentation to the superintendent or designee who oversees the applicable federal program. Such documentation may include, but is not limited to, the following:

1. An agenda of the event attended.

2. A list of attendees at the event.

3. A written statement justifying the expense.

4. Evidence of prior written approval for the expense.

The superintendent or designee may require additional information when he or she determines it is necessary.

**Mileage Reimbursement Procedure (In-District):** Personal vehicle in-district travel will be reimbursed for reasonable inter-facility travel, when the travel is done as part of an individual's primary job requirements and/or in-district official business. Mileage will be computed based on current IRS business rate per mile.

Employees are eligible for mileage reimbursement:

• Travel for staff who are assigned to more than one (1) school building during the day as part of their primary job assignment are eligible for mileage reimbursement from one building to another.

• Travel for staff who provide home visits are eligible for mileage reimbursement from one home to another.

• Your work day must start and end from your building work site for mileage to be reimbursed.

**Procedure:**

• Mileage should be submitted on the in-district mileage form and approved by immediate supervisors and department directors. Directors must have approval from their respective supervisor. All travel reimbursement forms should be filled out in the Excel format. Hand written forms will not be accepted.

• Mileage between school district facilities should be calculated using the mileage matrix provided for the in-district travel. Only verifiable mileage that agrees with the in­ district mileage matrix will be approved.

• Destinations not included on the matrix will be approved based on a standard, web based, point-to-point application, such as Google Maps. Only the map view with the shortest distance should be turned in.

• **Mileage should be submitted no more than once monthly and should not be accumulated for more than three months at a time.**

|  |  |
| --- | --- |
| **Mileage Dates** | **Report Due** |
| July-September | October |
| October-December | January |
| January-March | April |
| April-June | June |

• Individual forms should be used for each month.

• After approval is obtained, all forms should be submitted to the Business Office

**Non-Reimbursable:**

The following expenses are not reimbursable, either by law or by the constraints of district policy. This list is not intended to be all inclusive. Should you have questions or seek additional clarification, please contact the Business Office.

• In district mileage that is work related to any extra duty assignment when a stipend is paid (example: coaching assignment in district travel from one building/court/field etc. to another, game, practice, etc.) unless an exception is listed under allowable employee positions under reimbursable expenses.

• Reimbursement for gas receipts for in-district travel will not be paid (no exceptions for in-district travel).

• **Mileage to and from home.**

• Non-official school functions.

• Fines for parking or traffic violations.

**Mileage Forms and Contract Information:**

• All mileage forms are located on the school district website at Departments/Business Office <https://www.sjsd.k12.mo.us/Page/24054>

• For additional assistance, please contact the Business Office at 816-671-4000.



**Purchasing**

1. **GENERAL RULES FOR PURCHASING GOODS OR SERVICES**
2. All purchases (with the exception of requisitions) should have a purchase request form authorizing the individual to make a purchase.
3. Purchases may only be made through purchase order, SJSD procurement card, a request for check or through petty cash, when appropriate. 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. (See EXCEPTIONS, listed below, for proper documentation) Employees should contact the Controller/Purchasing Agent prior to making a purchase outside the authorized methods to ensure reimbursement.
4. Purchase of gifts, gift cards/certificates are not permitted to be purchased with District funds or student activity funds (A funds) and given to District employee(s). Gifts or gift cards/certificates for student incentives are acceptable, with appropriate documentation. Student signature of receipt for gift cards/certificates is required.
5. When conducting a meeting within the District, except for light snacks, all meals served require permission from the superintendent or a designee.
6. 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. Original signatures for approval are required on the required documents. **Hand stamped signatures are not allowed.**
7. All purchases must be attributed to a budget code, and funds must be available in that code prior to making the purchase.
8. All purchases must be appropriately documented consistent with auditing guidelines.
9. 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.
10. Bidding and purchasing records will be maintained in accordance with the Secretary of State’s retention manual.
11. Under no circumstances should a student or another non-employee be sent to make a purchase on behalf of the District.
12. **Splitting purchases to circumvent purchasing policies and procedures are strictly prohibited**.
13. **EXCEPTIONS**

**LOST BOOK REIMBURSEMENT/FEE REFUND** - Check requests to student/parent for reimbursement when they have paid for a lost textbook/library book and the book was found and returned or refunding of a student activity fee need a photocopy of the receipt showing the amount paid for the lost book/activity fee. This backup should be attached to the check request or petty cash receipt if refunded through the school’s petty cash fund.

**CHECK IN ADVANCE OF SERVICE RENDERED** - Check requests in advance for payment of services at time of performance should provide as much detail as possible concerning the request for advance payment. Copies of contracts, correspondence, etc., should be attached to the check request/purchase order. After the check is written, it will be sent to the school/program/department to be given to the vendor at time of performance. EXAMPLE: Performance by a dance band, speaker fee or honorarium, dance DJ, etc.

**ADVANCE MEAL MONEY FOR DISTRICT STUDENTS** - Check requests for advance to a district employee to cover the cost of meals for district students participating in school activities or athletic events outside the school district need the following documentation: List of student names and the amount to be given to each student, (amount is $7 per meal) this list should be signed by students as the money is distributed, attach list to the check stub and return to Accounts Payable.

**EMPLOYEE REIMBURSEMENT** – **An employee using personal funds to make purchases on behalf of the district is highly discouraged. The use of personal credit cards is not an acceptable form of payment. Individuals will not suffer, nor gain, financially as a result of such purchases. For example airline miles, cash back rewards or similar volume purchase incentives.** However, in circumstances where the only method of purchase is through the use of the employees’ personal funds will be reimbursed with the following proof of expenditure attached to the check request. Individuals will not be reimbursed for sales taxes on the purchase. The employee shall be responsible for submitting the request for reimbursement within 30 calendar days of the purchase. Reimbursement will not be made if turned in after 30 days. All reimbursements shall be paid from the correct fiscal year which runs July 1 - June 30.

Forms of acceptable documentation

1. Original paid cash register receipt or original receipt made out to the employee, NOT the school or school district, marked paid in full by the vendor.
2. Original purchase request form
3. **PURCHASES OF GOODS OR SERVICES 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:

1. Computer hardware and software must be approved by the district’s Coordinator of Technology.
2. Materials purchased with grant funds must be approved by the person designated as the grant administrator.
3. Construction or maintenance of district facilities must be approved by the Director of Operations.
4. **COMPETIVE PURCHASING PROCEDURES**

In accordance with Board Policy DJF - Purchasing bidding requirements, the district will conduct competitive bidding for the construction of facilities that are projected to exceed expenditure of $15,000, and for insurance contracts, bank depository services and other products or services as required by law. Other purchases or contractual services may be advertised and submitted for bid as directed by the Board or when, in the opinion of the superintendent, the welfare of the district will be served. If bids exceed $15,000, the bids shall be submitted to the board for review and approval.

Unless prohibited by law, the superintendent may waive the requirement for competitive bids or proposals when he or she has determined that there exists a threat to life, property, public health or public safety or when immediate expenditure is necessary in order to protect against further loss of or damage to property, or to prevent or minimize a serious disruption in services. Emergency purchases shall be made with as much competition as is practical under the circumstances and will only be utilized for purchases that are necessary to alleviate the emergency.

Before beginning the process, contact your department Director for authorization. The Director will provide assistance in developing the specifications and due dates so a report can be presented to the Board of Education in a timely manner.

1. Identify the item or service that is to be purchased and develop detailed specifications.
2. Some bids will require public notice in the local newspaper. Construction bids require the notice run once per week for two consecutive weeks. Other bids should be publicized per MO State Statutes.
3. Solicit bids from at least three vendors. Soliciting bids from additional vendors may help identify a better price or service. Original documents shall be maintained on file for a period of 5 years.
4. Award the bid. Standard practice is to award to the lowest, responsive and responsible bidder. Also refer to the District Policy DJF - Purchasing listed below regarding local bidders. In cases where the lowest bid does not meet specification, you do not have to select it, but you must document for your records as to why low bid was not selected.
5. Send a summary of the bids and the information to complete the bid approval form to your department Director.
6. Director will review the information and prepare the formal bid approval form for the Board of Education.
7. The bid will go the Board of Education for approval.
8. After approval, the Director will notify you that a purchase order may be issued.

Recognizing that the district is supported primarily by tax money paid by individuals and businesses of the local community, it shall be the policy of the district to purchase locally and use local services when quality and price are competitive with other firms.

When the Controller/Purchasing Agent determines that it is in the best interest of the district, products or services may be purchased by competitive negotiations or proposals rather than competitive bids. Likewise, the superintendent, or designee, in consultation with the Controller/Purchasing Agent, is directed to create procedures that allow the district to benefit from cooperative purchasing and address unusual situations such as purchasing when there is a single feasible source for the purchase. The superintendent, or designee, is also directed to create a process whereby authorized providers are selected for frequent purchases, while still monitoring the competitiveness of these providers.

1. **EQUIPMENT PURCHASES**

Property costing $1,000.00 or more and/or items that are easily transportable with a useful life of more than 1 year are defined as Fixed Assets. Examples include, but are not limited to; monitors, computers, laptops, digital cameras. Please refer to separate Fixed Asset Purchasing guidelines for further guidance. Please see link below for Fixed Asset Procedures;

<https://www.sjsd.k12.mo.us/Page/26430>

1. **PURCHASES OF GREATER THAN $3,500 AND LESS THAN $15,000**

Single order with one vendor or the purchase of a single item from one vendor, except for sole source items or in case of emergencies, (refer to Sole Source Justification Form) may be made in the open market by the administration, but shall be based on the following procedures. (These procedures may be used for lower dollar limits at the discretion of the departmental Director.)

(If state or local cooperative purchasing organization can offer a lower price, this procedure may be waived.)

1. Identify the item or service that is to be purchased.
2. Verbal/Written Quote Summary Sheet should be used for documentation.
3. Solicit quotes from at least three vendors, which must be in writing (hardcopy or email). Documentation shall be maintained on file for a period of three years from the end of that fiscal year.
4. Identify vendor that purchase will be made from. Standard practice is to award to the lowest, responsive and responsible bidder. In cases where the lowest quote does not meet specification, you do not have to select it, but make a note for your records as to why low bid was not selected.
5. Issue purchase order to awarded vendor, according to Business Office procedures.
6. **BLANKET PURCHASE ORDERS**
7. A Blanket Purchase Order is to be used only in those cases where it is necessary to make frequent small dollar purchases on short notice from the same vendor, and where the procurement card is not accepted. A blanket purchase order should be entered into eFinance Plus with the following requirements:
   1. Estimated amount of purchases, appropriate account numbers, and date of expiration must be provided. Blanket purchase order requests cannot exceed $3,500 and cannot extend beyond June 30 of each year. Exception is Maintenance and Nutrition Services. These purchase orders require Business Office approval.
   2. The name(s) of the employee(s) authorized to purchase against the purchase order must be entered on the purchase order.
   3. No item whose single unit cost exceeds $2,000 may be purchased on a blanket purchase order.
8. This type of purchase order in effect establishes an authorized spending account for the specified amount of the purchase order.
   1. A NEW blanket purchase order must be entered and submitted for approval whenever the amount stated is reached.
9. After approval, a copy of the new purchase order must be given to the vendor.
10. The use of blanket purchase orders is not encouraged and will be carefully screened before and after approval. The regular purchasing policies, as established by the Board of Education, must be followed.
11. Only those employees identified on the purchase order will be permitted to purchase against the account. The signature of the employee making the charge MUST be obtained by the vendor when the purchase is made.
12. It will be the responsibility of the departmental bookkeeper, which issues the blanket purchase order, to monitor it closely and enter a NEW purchase order when the existing one is depleted.
13. **ADDING A VENDOR**

To add a new vendor in the system, the vendor needs to complete a W-9 Form (contact Business Office for form, or may be downloaded from district website, domain is listed below) and submit to the Business Office. <https://www.sjsd.k12.mo.us/Page/1642>

1. **E-VERIFY**

Pursuant to Missouri Revised Statute 285.530, all business entities awarded any contract or grant in excess of five thousand dollars ($5,000) with a Missouri public school district must, as a condition to the award of any such contract, be enrolled and participate in a federal work authorization program with respect to the employees working in connection with the contracted services being provided, or to be provided, to the District (to the extent allowed by E-Verify). In addition, the business entity must affirm by signing this affidavit and provide documentation that it does not knowingly employ any person who is an unauthorized alien in connection with the services being provided, or to be provided, to the District. Please contact the Business Office to obtain the appropriate form.

1. **RECEIVING MERCHANDISE**
2. If possible, person receiving merchandise will not be the person that placed the order.
3. It is important that merchandise be inspected immediately upon receipt.
4. Locate the District PO number on the carrier’s documents.
5. Retrieve a copy of the PO. If the PO cannot be located, contact your department bookkeeper to verify shipment is intended for the district. If it is, continue receiving procedure.
6. If you are certain the shipment is not intended for the district, refuse the shipment.
7. Employee receiving merchandise should notate on packing list whether correct merchandise and quantity were received and sign packing list.
8. If merchandise arrives without a packing list, a Lost Receiver Form may be use.
9. Discrepancies found when inspecting merchandise must be reported immediately. Contact the vendor and resolve the discrepancy. Request a copy of the resolution in writing and send a copy to Accounts Payable.
10. If an order is delivered by a commercial carrier that is damaged or has shortages, the receiving document should be so noted when signing for the shipment. Notify the carrier immediately of damage or shortages and ask for instructions for resolving the discrepancy.
11. Do not return any goods to the vendor unless written authorization is received from the vendor.
12. Forward all receiving documents to the school/department bookkeeper to be matched with incoming invoice.
13. Refer to additional departmental procedures that may be in place for your department.
14. **APPROVAL OF INVOICES**
15. Invoice, receiving documents, and copy of PO should be matched and reviewed for any discrepancies.
16. Ensure the PO number is on the invoice.
17. Items to be checked should include quantity, quality, price, terms, and shipping charges.
18. Should the invoice not be in agreement with your records, report the discrepancies immediately to the vendor.
19. Request resolution in writing and attach a copy to the invoice.
20. Approve as described below, and send to Accounts Payable.
21. When an invoice or several invoices are received that cover all items requested on a single PO, mark the invoice in the following manner:
    1. FINAL or F
    2. OK To Pay
    3. (Initials)
    4. Date Approved
22. NOTE: “FINAL” refers to the PO being complete
23. When an invoice or several invoices are received that cover only a portion of the items requested on a single PO and backorder invoices will be received at a later date, mark the invoice in the following manner:
    1. PARTIAL or P
    2. OK To Pay
    3. (Initials)
    4. Date Approved
24. When backordered invoices are received that complete the purchase order, mark the invoice per step #7 above.
25. **GENERAL DOCUMENTATION**

Receipts and invoices shall be original documents. Copies or statements are not accepted. Use of original documents and detailed invoices is required to prevent duplicate payment/reimbursement.

Detailed receipts used for reimbursement shall be marked paid by the vendor and have the name of the individual seeking reimbursement. The receipt should not have the name of the school district or school building on it. Individuals will not be reimbursed for sales taxes incurred when making a purchase with personal funds.

Generic computer generated invoices are not accepted. Invoices shall come from the vendor and identify at least the following: name of the vendor, vendor’s address, phone number, invoice number, invoice date, district purchase order number, quantity, description of item/service, unit price and invoice total. If the invoice is coming from an individual rather than a company/corporation then the individual should sign it as well.

1. **SAM’S CLUB PURCHASES**
2. District purchase order can be used for a Sam’s Club purchase. Regardless of the purchase order type, the purchase order must state what is being purchased, who will be picking up the items, the date and approximate time they will be going to Sam’s, and the amount of the purchase or a not to exceed amount. Sam’s Club offers a Buying Guide and an order form that you can call and request. They will fax it to you. After looking at the Buying Guide you can write your order up on the order form (24 hour notice must be allowed for Sam’s Club to process the order before picking it up) and attach it to your purchase order. The purchase order must have the appropriate signatures to be processed and follow purchasing guidelines. District purchase orders will need to be sent to the Business office to be processed.
3. In order to get a purchase order you will need to enter a requisition into eFinance and once it is approved it will convert into a purchase order. eFinance will assign a purchase order number and the building secretary/bookkeeper will then have access to print the PO and fax it to Sam’s Club. The employee going to Sam’s must have a copy of the purchase order and their District ID. You do not need a Sam’s card to get in the store, just show them your purchase order and District ID and you are ready to do your shopping. When you are done shopping you must go to the Member’s Service desk to check out. You cannot check out through a checkout line. At the Member’s Service desk you will need to show them your purchase order and they will check you out.
4. If you have used one of their order forms you show them your purchase order when entering the store and then proceed to the Member’s Service desk, your order will be waiting for you there. Show them your purchase order and they will proceed to check you out.
5. As soon as you can, you must turn in your receipt stapled to the top left corner of the purchase order to the Business Office.

Sam’s Club Fax Number: 816-279-4179

Business Office Fax Number: 816-671-4469

1. **PROCUREMENT CARDS (Policy DJF)**

Authorized district employees may use procurement cards issued to the district to make purchases for the district or to pay for reasonable travel expenses incurred when performing job duties. Employees will not use these cards to circumvent the bidding and purchasing requirements established by law and Board policy. All purchases made using district cards must be attributed to the appropriate budget code and must conform to the Board-adopted budget.

The district will use procurement cards (p-cards) instead of credit cards to the extent feasible. The Controller/Purchasing Agent will approve which employee positions will be issued district procurement cards and the limitations on the cards. The Controller/Purchasing Agent, will annually review and revise the list of persons receiving district cards and the limitations on those cards. The annual review will ensure that only the employees who appropriately utilize the cards have access to them, and that the limitations on the cards do not exceed the amounts of the projected expenditures to be made with the cards. The Controller/Purchasing Agent will approve all modifications prior to implementation.

Any employee using a district card shall sign a card usage agreement and will receive training on applicable procedures for card use. District employees issued a card must provide documentation, such as receipts and applicable budget codes, justifying expenditures. The Controller/Purchasing Agent or designee will examine all documentation prior to payment and will notify the superintendent or designee immediately if any purchase was made in violation of law or district policies or procedures.

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

1. All employees issued a district procurement card must take all reasonable measures to protect the cards against damage, loss, theft or misuse. Any damage, loss, theft or misuse of the card must be reported to the Controller/Purchasing Agent.
2. No person may use the card other than the authorized employee to whom the card was issued.
3. All purchases made with a district card must be attributed to the appropriate budget code and must conform to the Board-adopted budget.
4. 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 supervisor.
5. All charges must be verified with receipts.
6. District cards will not be used for purchases that would circumvent bidding required by law or district policy.
7. District cards will not be used to purchase personal items, unauthorized items or items that do not benefit the district.
8. District employees will surrender all district cards before leaving the district and upon demand by the district. For additional information, please see the procurement card manual.
9. **STAFF CONFLICT OF INTEREST –** Per Board Policy GBCA, all employees of The School District of St. Joseph shall adhere to the laws regarding conflict of interest and avoid situations where their decisions or actions in their employment capacities violate the provisions of this policy or conflict with the mission of the district. For the purposes of this policy, a “business with which a person is associated” means:
   1. A sole proprietorship owned by the employee, his or her spouse or dependent children in the person’s custody.
   2. A partnership or joint venture in which the employee or spouse is a partner, other than as a limited partner of a limited partnership, and any corporation or limited partnership in which the employee is an officer or director or of which the employee, spouse or dependent children in the employee’s custody, whether singularly or collectively, own more than ten (10) percent of the outstanding shares of any class of stock or partnership units.
   3. Any trust in which the employee is the settler or trustee, or in which the employee, spouse or dependent children, singularly or collectively, are beneficiaries or holders of a reversionary interest of ten (10) percent or more of the corpus of the trust.

*Special Monetary Benefit* – Being materially affected in a substantially different manner or degree than the manner or degree in which the public in general will be affected or, if the matter affects only a special class of persons, then affected in a substantially different manner or degree than the manner or degree in which such class will be affected.

**Sale, Rental or Lease of Personal Property (Property other than Real Estate)**

No employee of the district shall sell, rent or lease any personal property to the school district for consideration in excess of five hundred dollars' value per transaction or five thousand dollars' value per year to him or her, to his or her spouse, to a dependent child in his or her custody or to any business with which he or she is associated unless the transaction is made pursuant to an award on a contract let or sale made after public notice and competitive bidding, provided that the bid or offer accepted is the lowest received.

**Sale, Rental or Lease of Real Property (Real Estate)**

No employee of the district shall sell, rent or lease any real property to the school district for consideration in excess of five hundred dollars' value per transaction or five thousand dollars' value per year to him or her, to his or her spouse, to a dependent child in his or her custody or to any business with which he or she is associated unless the transaction is made pursuant to an award on a contract let or sale made after public notice and competitive bidding, provided that the bid or offer accepted is the lowest received.

**Independent Contractor Services**

No employee of the district shall perform service as an independent contractor for consideration in excess of five hundred dollars' value per transaction or five thousand dollars' value per year to him or her, to his or her spouse, to a dependent child in his or her custody or to any business with which he or she is associated unless the transaction is made pursuant to an award on a contract let or sale made after public notice and competitive bidding, provided that the bid or offer accepted is the lowest received.

**Additional Prohibitions**

1. Employees may not act or refrain from acting by reason of any payment, offer to pay, promise to pay or receipt of anything of actual pecuniary value paid or payable, or received or receivable, to themselves or any third person. This includes a gift or contribution made or received in relationship to or as a condition of the performance of an official act.
2. Employees shall not favorably act on any matter that is specifically designed to provide a special monetary benefit to them, their spouse or any dependent children in their custody.
3. Employees will not use their decision-making authority for the purpose of obtaining a financial gain that materially enriches them, their spouse or any dependent children in their custody by acting or refraining from acting for the purpose of coercing or extorting anything of actual pecuniary value.
4. Employees shall not offer, promote or advocate for a political appointment in exchange for anything of value to any political subdivision.
5. An employee will not attempt to directly or indirectly influence any district decision when the employee knows the result of the decision may be the district's acceptance of a service or the sale, rental or lease of any property to the district and the employee, his or her spouse, dependent children in his or her custody or any business with which the employee is associated will benefit financially.
6. An employee will not use his or her position with the district to influence purchases made by students or parents/guardians that result in the financial gain of the employee, the employee's spouse, the employee's dependent children or businesses with which they are associated, unless authorized by the Board of Education.
7. An employee will not trademark, patent, copyright or claim ownership interest in any inventions, publications, ideas, processes, compositions, programs, images or other intellectual property created by the employee in his or her capacity as an employee of the district, unless authorized by the Board of Education. The district will not pay royalties, licensing fees or other fees to employees or businesses with which they are associated for the use of intellectual property created by employees in their employment capacities, unless authorized by the Board of Education.
8. An employee will not receive compensation, other than the compensation received from the district, for tutoring students currently enrolled in a class the employee teaches unless authorized by the Board of Education. Any private tutoring of students for a fee on district property is subject to facility usage policies and procedures.
9. Employees will not accept gifts of substantial value from vendors, individual students or parents/guardians unless authorized by the Board of Education or the employee's immediate supervisor. For the purposes of this policy, a gift has a "substantial value" if it is worth more than $25.
10. The Board of Education prohibits employees from being functionally or administratively subordinate to an immediate family member or significant other. If it is deemed to be in the best interest of the district, exceptions can be made on a case-by-case basis by the superintendent regarding placement of an immediate family member in a building or program. In such a case, alternative supervision would be provided. For purposes of this prohibition, “immediate family” shall mean spouse; parent or stepparent; child or stepchild; full, half or step-brother; or full, half, or stepsister. For purposes of this prohibition, “significant other” shall mean someone with whom one is intimately involved and/or dating. Two or more immediate family members may work in the same building or program when it is advantageous to the district.

**Use of Confidential Information**

Employees shall not use or disclose confidential information obtained in the course of, or by reason of their employment in any manner with intent to result in financial gain for themselves, their spouses, dependent children in their custody, any business with which they are associated or any other person. Even when there is no financial gain involved, misuse of confidential information or failure to keep information confidential violates Board policy and could also violate state and federal law.

**Administrative and Executive Employees**

In addition to the above-listed requirements, the following restrictions apply to all administrative and executive employees in the school district, in accordance with law. Administrative and executive employees of the district may not:

1. Receive compensation or payment for services from any person, firm or corporation, other than the compensation provided by the district for the performance of their official duties, to attempt to influence a decision by the district.
2. Perform any service for compensation by which they attempt to influence a decision of the district for one year after the termination of their employment with the district.

**Financial Disclosure**

The superintendent, director of finance, and general counsel, if employed full-time by the district, will file an annual disclosure statement with the Missouri Ethics Commission in accordance with law and Board policy BBFA.

APPLICATION FOR USE OF DISTRICT PROPERTY   
 RELEASE/INDEMNITY AGREEMENT

Facility Request Information:

Name of Organization \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Phone Number\_\_\_\_\_\_\_\_\_\_\_\_\_\_   
Individual Responsible \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Phone Number\_\_\_\_\_\_\_\_\_\_\_\_\_\_   
Facility Requested \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Dates Requested\_\_\_\_\_\_\_\_\_\_\_\_\_   
Purpose of Event \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Opening/Closing Hours \_\_\_\_\_\_\_\_

The organization has submitted proof of liability insurance Yes\_\_\_\_\_\_\_\_\_\_\_ No\_\_\_\_\_\_\_\_\_\_\_\_\_

Fee Schedule:

The organization agrees to pay in advance the applicable fee(s) for the use of District facilities.

Fees must be paid to St. Joseph School District if:

 The organization will be charging admission or other fees, or   
 The use is outside of regularly scheduled custodial hours

Keatley Center Gym   
Keatley Center Rooms

Classroom

Secondary Gym, Auditorium

Stadium, Cafeteria, Kitchen  
Elementary Gym, Cafeteria

$20 per hour   
$20 per hour

$20 each based on 3-hour limit

$150 each based on 3-hour limit

$100 each based on 3-hour limit

Facility Use Fees: Services falling on a Saturday or Sunday are subject to $25 opening fee.

|  |  |  |  |
| --- | --- | --- | --- |
| Type of Property Needed | Facility Fee | Opening Fee | Total Use Fee |
| Gymnasium |  |  |  |
| Auditorium |  |  |  |
| Stadium |  |  |  |
| Cafeteria |  |  |  |
| Kitchen |  |  |  |
| Classroom(s) Numbers: |  |  |  |
|  |  |  |  |
| Other: |  |  |  |

TOTAL FACILITY USE CHARGE: $\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

The use of tobacco products, alcoholic beverages and gambling in any form is not permitted in school buildings.

Personnel Fees: Engineer and/or Food Service personnel must be committed to working this event before approval can be given for use of the facility.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Employee Type | Name of Employee | Total Hours | Hourly Rate | Total Cost |
| ENGINEER |  |  | $21.30 |  |
| FOOD SERVICE |  |  | $17.14 |  |
| ENGINEER |  |  | $21.30 |  |
| FOOD SERVICE |  |  | $17.14 |  |

\*To be completed by Building Administrator

TOTAL PERSONNEL CHARGE: $\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Total Charge for Use of District Property:

Facility Use Charge $\_\_\_\_\_\_\_\_\_ + Personnel Charge $\_\_\_\_\_\_\_\_\_\_\_ = Total Charge $\_\_\_\_\_\_\_\_\_\_\_

Both the Organization and myself as an individual understand that district equipment cannot be   
removed from school property. Both the Organization and myself as an individual agree to exercise   
care in protecting school equipment and to prevent damage to school equipment. In the event damage   
results to either the building or any equipment, regardless of the cause, the Organization and myself as an individual agree to reimburse the district for the repair or replacement at the district's discretion. I   
understand that use of the facility is subject to availability of District personnel for building   
supervision.

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Representative of User Group and as Individual Signature Date

I have confirmed that District personnel named above has committed to working this event.

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_ Notified Applicant\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Superintendent/Designee Signature Date Date

(Building Administrator)

INTERNAL USE ONLY:

Please complete this form and send to Student Services for approval, NOT LESS THAN ONE WEEK   
IN ADVANCE OF EACH NON-SCHOOL ACTIVITY requiring the opening of the building after   
school hours. Approved copies will be returned to the Principal and to the Maintenance Dept. No   
approval can be given without the submission of these forms properly completed. For School   
Activities, Student Services does not receive a copy. The School will send a copy to the Maintenance   
Dept. and retain one copy for their records. Student Services will send a copy of all approved   
building agreements requiring payment to the Business Office. It is the responsibility of the Building   
Administrator to contact Maintenance to obtain willing personnel to work the event requested prior to   
signing application, submitting the request to Student Services and notifying applicant if approved.

Approved by: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Date \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Director of Student Services

**Fund Raisers and Program Providers**

Administrative Procedure

The policies of the District and its schools are designed to provide the maximum amount of time on task possible for every student in each subject.

Programs provided by outside agencies often provide valuable supplemental information for all students which enhance the curriculum. Fund-raising activities are necessary in some cases to help supplement the activities of a school-sponsored or school-related organization. Programs provided by outside agencies and fund-raising activities should be kept to a minimum. Principals of the schools must formulate procedures that conform to District policy and keep both fund-raising and programs in proper perspective. Principals may authorize either as they deem necessary.

Agencies, companies, or individuals that wish to provide programs for students and those who wish to offer fund-raising services to the schools must follow the following guidelines:

1. Refer to Board Policy IGDF, Fund-Raising Activities.

2. A Fund-Raiser Proposal must be submitted to the principal’s office. It should include a listing of goals, benefits, and reasons why the program/fund-raising activity should be considered. The proposal must give a detailed account of time required by students, teachers, and administrators to plan for and carry out the activity. It must give a detailed account of the cost of the program.

3. The proposal must be limited to one page and supporting documents kept to a minimum.

4. Monies from school sponsored fund-raisers (cheerleaders, poms, school clubs, etc.) will be deposited in the school’s activities account.

5. School related fund-raisers (booster’s, PTA units, etc.) need to complete Fund-Raiser Form A and return it to the building principal. The principal will send a copy to the business office.

The following form can be found at the address below:

<https://www.sjsd.k12.mo.us/Page/1642>

**Form A**

**Fund-Raiser Proposal**

School\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Dates of fund raising: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

How will funds be raised? \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Where will funds be raised? \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Purpose or goal of the project? \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Estimated amount of money needed? \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Number of students expected to participate? \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Amount of school time, if any, needed to accomplish this project? \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Fund-raising company? \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Sponsor: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Organization: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Date Submitted: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Quantity Item Description Cost Selling Price

\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_

\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_

\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_

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\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_

\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_

|  |  |
| --- | --- |
| **Invoice Total:** |  |
| **Purchase Order #:** |  |
| **Profit:** |  |

All fund-raising must have building administrative approval prior to implementation. Plans will be submitted to the principal for approval.

**The principal must submit one copy of all plans to the District Business Office.**

Fund-raising projects to be implemented during the first quarter, and prior to the development of the organization plans for the year, must be approved in the preceding spring or immediately prior to implementation in the fall.

Building Administrator Approval: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Date: \_\_\_\_\_\_\_\_

Business Office Approval: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Date: \_\_\_\_\_\_\_\_

**ACTIVITY FUND**

1. The purpose of the activity fund 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. The fund consists of programs that have student participation in the activities.

2. Each secondary school will maintain a list of approved clubs and sponsors. When new clubs are created, the club must be authorized by District administration before it becomes operational.

1. 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 Purchasing Procedures.
2. The bookkeeper will account for all revenue and expenditures for each club and provide a detailed accounting of all activity to each club sponsor.
3. All purchases for Activity Funds are to be made in accordance with the District’s Purchasing Procedures.
4. eFinance purchase orders should be accounted for at all times.

**DEPOSITS**

Each school is issued Activity Fund Deposit Slips that all deposits must be made with, due to the coding of your school cost center number on the deposit slip. **If you should run out of deposit slips and use a bank counter deposit slip, copies of that deposit must be sent to the Business Office for coding and you must write your school name on the deposit slip or you will not be allocated that money**.

All funds received must be deposited into your A-fund **daily**. When collecting money for activities (ex. field trips) the sponsor should keep a list of money received and which student it was received from. A detailed document will be sent to the Business Office via email daily, listing the amounts to be allocated to specific programs from all schools. **Receipts must be issued for all money deposited.**

**EXPENDITURES**

All transactions must be posted in the month that the PO is written. The Principal must sign all transactions before the Business Office can process. All requests must have the school name written on them for identification.

Check Requisitions:

Check requisitions should be used in situations where purchase orders are not appropriate such as meal and mileage reimbursements to employees. They should also be used when a purchase has been made from a vendor without a purchase order being issued for it (purchase orders cannot be issued after the fact). All check requisitions need to have a receipt or invoice attached in order to process for payment. One copy of the request for check needs to be kept in the school files with copies of the receipts/invoices and one copy needs to go to the Business Office with the original receipts/invoices attached to the back for payment.

eFinance Purchase Order:

When an eFinance PO is required, the invoice it will be sent out for a signature that all items were received. Return the approved invoice to the Business Office for payment. Send vendor copy to vendor, send Business Office copy to Business Office. No school should be issuing purchase orders from School Cash.

Procurement Card:

The Procurement Card may be used for A-Fund purchases. These purchases also need to be allocated on the website daily or weekly and the information needs to be turned into the Business Office by the 25th of the month.

Reclassifications:

All reclassifications will be written on the carbon copy forms that can be found in the Business Office. Contact the Business Office for assistance in writing the reclasses.

Petty Cash:

When petty cash needs to be replenished, fill out the petty cash reconciliation form and send in to the Business Office. Petty cash should be reconciled on a monthly basis and sent into the Business Office.

**MONTH-END PROCEDURES**

Month-end deadlines are necessary to ensure that changes can be made if necessary. The Business Office will have all revenue recorded no later than the 7th of every month. Reconciliation reports will prepared and sent to reconciling school no later than the 9th of every month. Reconciling schools will have the reconciliations completed by the 25th of the every month. Schools should be cognizant of any correcting entries that need to be made and notify the Business Office if there are errors. These corrections should be done as soon as they are found. The Business Office will not process correcting entries at year end after July 15th of the new fiscal year.

**REFUND ON ACTIVITY TICKET**

Refunds on Activity Tickets will be $15 through October 31 and nothing thereafter. If actual usage is known, the amount of the refund may be determined at the discretion of the school principal. If a student transfers to a different high school within the District, a new activity ticket fee will not be collected. No refund will be made on ID cards.

**RETURNED CHECK POLICY**

Checks are welcomed in the Saint Joseph School District. Guidelines for accepting check are as follows:

1. The check must have the name and address of the check writer pre-printed on the check. Counter checks should not be accepted.
2. No out of state checks will be accepted. Exception to this item is made for HTC, due to the attendance of out of state students at this location.
3. The check should include the date of birth and driver’s license number of the check writer.

If the check is returned to the district, the district’s third-party collector, Check Velocity, will attempt to collect. As they attempt to collect, they will charge a fee for each attempt.

If after the second attempt, they are unsuccessful, the check is returned to the district. At that time, the district will turn those checks over to the schools to collect.

The collection process will include:

1. A certified letter will be sent to the check writer notifying them that if payment is not received within 10 days of the letter being sent, they will be turned over to the prosecuting attorney’s office.
2. If the check payment is not received within those 10 days, the school will send a copy of the letter, a copy of the check, the certified mail receipt (signifying that the check writer received the letter) and the completed form as required by the prosecuting attorney’s office to the PA office.
3. If the prosecuting attorney’s office is able to collect, the payment will be sent to the school; at which time the school will notify the business office.

Should the district continually receive bad checks from the individual, the following will occur:

* The first time a check is sent back to the district, the check writer will not have payment accepted in the form of a check until the outstanding balance is paid.
* The second time a check is sent back to the district, the check writer will be prohibited from writing a check for payment for six months.
* The third time a check is sent back to the district, the check writer will no longer be able to pay by check.

**SPONSORED SPECIAL TRIPS**

Procedures for handling funds:

1. A separate account will be established within the School's Activity Fund to record all revenues and expenditures. Only transactions for the purpose of the trip will flow through this account.
2. All revenues should be deposited into this Activity Fund. With each deposit, there needs to be a detailed listing of each individual student whose account needs to be credited. The School's bookkeeper and a representative of the Booster organization will be the respective contact persons.
3. Monthly financial statement printouts of the Activity Account will be prepared and sent to the sponsors and to the Booster Club.
4. All expenditures from the special account need to run through the school on a St. Joseph School District Purchase Order. Vendors will be paid on a timely basis after submitting invoices.
5. Any excess money in the account after the trip is over and all expenditures have been paid will be remitted to the Booster Account.
6. The intent of these procedures is to safeguard the assets that our students, faculty and supporters have worked so hard to collect. All trips must be authorized by the Business Office.

**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 that money until the employee turns it over to a person responsible for receiving and depositing money.

* 1. All deposits are to be made at UMB Bank. Deposit slips are encoded with the school account number. Do not use deposit slips without your encoded number. Deposit slips are available through the Business Office.
  2. Deposits are to be made daily.
  3. Deposits are to remain intact; funds are not to be held back for petty cash purchases, cashing personal checks, etc. Checks received must be for the correct amount only.
  4. All checks must be endorsed immediately upon receipt using the St. Joseph School District ‘For Deposit Only’ endorsement stamp.
  5. All receipts must be documented as to source and amount by a pre-numbered “Cash Receipt”. HTC will have receipt books with the appropriate school logo; all other locations will use the accounting system to print numbered receipts. (Due to volume, exception to this procedure is student’s accounts with Nutrition Services, which will be provided with separate cash handling procedures).
  6. Receipt books will be in triplicate form; white, yellow, and pink copies. The following information must be included on the receipt:

1. Date
2. Received From - (person’s name)
3. What purpose the funds were received for
4. Received By
5. Indication whether cash or check was received
6. If check, check number
   1. The various copies of the receipt form should be filed as follows; white copy given to person making payment, pink copy to remain in receipt book, yellow copy should be attached to bank receipt of deposit. Yellow copies should equal the daily deposit totals.
   2. Employees collecting money should use pre-numbered receipt slips for all cash receipts. If it is not practical to use pre-numbered receipt slips, the Cash Receipt Log, or an acceptable facsimile; i.e. class roster, must be used. Receipt slips or the Cash Receipt Log should be completed when the cash is collected, not when they are turned over for deposit. The Cash Receipt Log should be turned in with the cash to the person designated to make deposits. One cash receipt form in the receipt book should be completed for each Cash Receipt Log.
   3. 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.
   4. Each school should store all cash in a safe with access limited to a few (2 or 3) designated individuals.
   5. Cash should never be left out unattended or in unlocked desk drawers or file drawers. Cash boxes and bank moneybags should be lockable.
   6. Funds will not be taken home by employees of the District for “safekeeping”. Funds should be turned in for deposit daily.
   7. Schools will identify areas to be used for counting and handling funds with limited access and out of view of traffic.
   8. Keys to cash drawers or moneybags should be locked in a secure place with limited access.
   9. All thefts must be immediately reported to the District’s Safety and Security officer and to the Business Office. An immediate review will be performed to see what, if any, corrective actions should be taken.
   10. Each building principal will designate and train one or more staff members to act as designated depositors of moneys 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.
   11. 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.
   12. 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 referred to the Business Office.
   13. Building personnel are not authorized to send out invoices on behalf of the district. If another entity needs to be invoiced by the district, please contact the Business Office. The Business Office will notify the school/department when payment is received. (Due to volume, exception to this procedure is made for HTC location, which will be provided with separate handling procedures for invoices and the receipt of money).
   14. Business Office staff will periodically make site visits and review cash handling procedures.
   15. Business Office staff will meet at least annually with individuals having cash handling responsibilities to discuss procedures and provide additional training.

NOTE TO ALL SCHOOLS:

THERE IS NO INSURANCE ON OUR MONEY SAFES.

DO NOT KEEP LARGE AMOUNTS OF MONEY OVERNIGHT.

DAILY MONEY DROPS ARE NECESSARY, ESPECIALLY ON FRIDAYS.   
PRINCIPALS ARE RESPONSIBLE FOR MONIES IN THEIR BUILDINGS.

**PROCEDURES FOR DEPOSIT PICKUP BY DISTRICT COURIER**

Following are the procedures for making deposits via district carrier pick-up.

1. All locations using tamper evident deposit bags must maintain a log with the following information; bag #, deposit description or indication that the bag was voided, reason for void, and if bag is voided, Admin/supervisor signature. (A Bag Log form may be obtained from the Business Office)
2. A listing of deposit bag numbers issued to each location for activity deposits will be maintained by the Business Office.
3. All deposits to be picked up by district carrier are required to be placed in a tamper evident bag. Bags may be obtained by calling the Business Office.
4. Nutrition Services will maintain a listing of the date, bag number brought to the office, who delivered the bag, and who accepted the bag in the office.
5. Person delivering bags to the district carrier will need to sign a log indicating the date of pick-up, the number of bags and the bag number(s) delivered to the carrier.
6. District van making deposits pick-ups should be locked at all times the vehicle is not occupied by driver.
7. Carrier is to transport deposit bags between the school and the van in bag that is provided for transport.
8. When the carrier returns to the van, bags are to be deposited directly into the safe, counted and marked on log the number of bags dropped into the safe.
9. When carrier delivers bags to the bank, a count of the total number of bags given to the teller should equal the total number of bags picked up for the day from the log.
10. Carrier is to sign bottom of daily log and deliver to Business Office at end of each day.
11. Do not accept any bags that appear to be tampered with and IMMEDIATELY contact the Business Office.

**GATE/EVENT RECEIPT PROCEDURES**

1. The Business Office will issue all pre-numbered, tamper evident deposit bags to each location.
2. The building bookkeeper will prepare the gate box or boxes the day of the event, with the start up cash and the following:
   1. One (1) pre-numbered, tamper evident deposit bag
   2. An Event Sales Report with the following information completed; School, Event, Date, and Starting Cash. These forms are not to have names printed on the form, please fill them out by hand, writing should be legible
   3. Activity Fund Deposit Slip
3. Gatekeeper will pick up the gate box from Bookkeeper the day of the event.
   1. Verify start up cash and initial Event Sales Report form, in the presence of the bookkeeper.
4. NO expenditures are to be paid for from cash collected at events.
5. Gatekeeper duties under supervision of event Administrator:
   1. 2 people will count out start up cash and put back in gate box.
   2. 2 people will count remaining cash and record on Event Sales Report.
   3. A deposit slip is filled out with white copy and money being placed in a pre-numbered, tamper evident deposit bag, seal bag and either lock in the school’s safe or take to the night deposit at the bank. (Preference is to night deposit)
   4. The Event Sales Report MUST be faxed to the Business Office (x4469) PRIOR to turning in to the bookkeeper. (Bookkeeper is NOT to be the person faxing this report; it should be either an administrator or gatekeeper from the event.)
   5. The tear off top of the deposit bag and the yellow copy of the deposit slip are then attached to the Event Sales Report and sent to the school’s bookkeeper.
6. The bookkeeper will issue receipt to appropriate sponsor or administrator.

**Gate/Event Form**

Event No. \_\_\_\_\_\_\_\_\_\_\_

Date \_\_\_\_\_\_\_\_\_\_ School \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Event \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**Starting Cash**

10.00 \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

5.00 \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ **Before Game**

1.00 \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

0.25 \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

0.10 \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Gatekeeper Name Printed \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

0.05 \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Preparer Name Printed \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

0.01 \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Gatekeeper Signature \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**Total \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_** Preparer Signature \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**Ending Cash**

100.00 \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

50.00 \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

20.00 \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

10.00 \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

5.00 \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ **After Game**

1.00 \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

0.50 \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

0.25 \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

0.10 \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Gatekeeper Name Printed \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

0.05 \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Admin on Duty Name Printed \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

0.01 \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Gatekeeper Signature \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**Total** \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Admini on Duty Signature \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**Deposited Amount**

100.00 \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

50.00 \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

20.00 \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

10.00 \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

5.00 \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ **Deposit Preparation**

1.00 \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

0.50 \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

0.25 \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

0.10 \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Preparers Name Printed \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

0.05 \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Administrator’s Name Printed \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

0.01 \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Preparers Signature \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**Total \_\_**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Administrator’s Signature \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

*Copy of this form sent to Business Office* Deposit Bag # \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**PETTY CASH ACCOUNTS**

1. Petty cash funds are available in district building offices not to exceed $2,000. Petty cash must be approved by the Business Office.

Purchases in excess of $75 should be paid by a district check or procurement card. Preference for refunds to students, who are leaving the district, is to have a district check issued, however, exceptions to this may be made and refunds allowed through petty cash.

NOTE: Sales taxes will not be paid or reimbursed.

NOTE: It is not in compliance with Board of Education policies and procedures to use multiple petty cash reimbursements to exceed the $75 limit.

1. There are two methods of receiving petty cash. One is to obtain the money in advance and then make the purchase. After the purchase is made, the original receipts, along with all excess funds, must be turned in to the petty cash secretary within 2 business days. The other method is to make the purchase from personal funds and bring in the original receipts for reimbursement.
2. Only the principal or trained designee may handle or distribute the building’s petty cash.
3. Ultimately, the principal is responsible for providing balances and appropriate documentation to the bookkeeper. **All petty cash accounts must be reconciled monthly and turned into the Business Office.**
4. The superintendent reserves the right to end the use of petty cash in any building or to reassign responsibility for the petty cash in any building.
5. The petty cash will be securely stored in a locked container and kept in a safe.
6. Receipts and cash-on-hand must always total the authorized fund amount. All disbursements from such funds are to be supported by receipted bills or other evidence documenting the expenditure in a form available for audit.
7. Disbursements will be acknowledged by the signature for approval of expenditure and the signature of the individual receiving petty cash on a pre-numbered petty cash receipt.
8. Each disbursement from the petty cash account will be attributed to the appropriate budget code prior to the disbursement.
9. A request to replenish the petty cash fund will be accompanied by a summary sheet, 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.
10. 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.
11. All schools that have petty cash will be required to turn in all monies to the Business Office within 5 days of the last day of school
12. Examples of acceptable petty cash purchases include:   
     Food purchases, including tipping delivery persons.

 Necessary emergency supplies that could not be anticipated.

 Postage (For certified or registered mail, UPS, or FEDEX only).

1. **Examples of unacceptable uses of petty cash include:**

 Purchases that exceed $75, regardless of whether the purchase is made in one (1) or several installments.

 Paying a vendor. Employees must provide all vendors’ copies of the district’s tax exempt letter.

 Paying for services rendered by District employees.

 Purchasing furniture or equipment including, but not limited to, DVDs, cameras, televisions, computer equipment, etc.

 Travel, meal or mileage. No advances. Upon travel completion submit a travel reimbursement request.

 Cashing personal checks.   
 Loaning money to any person.

1. Pre-numbered Petty Cash Receipt books will need to be ordered through the Business Office.

**PAYMENTS FOR EVENT WORKERS**

1. Payments to all Officials and Security Officiers will be made through ARBITER PAY
2. Employees – Payments to employees for service will be made through payroll.
   1. May not volunteer to perform the extra duty
   2. Overtime rules apply to all non-exempt staff (para, library aids, maintenance, food service). Business Office will compute the overtime pay; it may be slightly different each week because it is based on a blended rate. School A-funds will be charged for the payroll and the benefit costs.
   3. Certified staff are exempt; overtime does not apply
   4. Time working events must be reported in the Timeclock PLUS system. Time must be verified by employee and approved by immediate supervisor in the Timeclock system.
3. Non-Employees – Payments to non-employees for service will be made through Accounts Payable.
4. Use “Payment Voucher for Event Workers” form to report to Accounts Payable.
5. Signatures of event workers must be obtained on the night of the event in order to process payment.
6. Event Workers must have a current W-9 on file with the business office.

**COURTESY FUNDS GUIDELINES**

Some locations within the St. Joseph School District establish “Courtesy” Funds to provide financial resources to show support and encouragement to colleagues during significant events in their lives. These resources are collected through **donations** from district employees.

The administration has established the following guidelines for these funds;

 Courtesy Funds are to be maintained separate from all other District funds.

 All Courtesy Funds collected shall be from employee donations, District resources are NOT to be transferred into these accounts.

 Bank accounts for these funds are NOT to be issued under the District’s Federal ID Number.

 Bank accounts shall NOT be maintained in the SJSD name or the name of the school.

 SJSD’s tax exemption may NOT be used for purchases from these funds.

In addition to the above guidelines, we would offer the following suggestions;

 Establish a “Courtesy Committee”.

 Establish written guidelines on how the money is to be accounted for, used, and reported.

 Require more than one signature on checks.

**GIFTS/GIFT CERTIFICATES/GIFT CARDS**

1. Gift cards/certificates may be purchased for an award or gift to a student, but only with funds approved for such purchases. The purchase of gift certificates/cards must be handled through the purchase order process. Gift certificates and gift cards cannot be purchased with petty cash funds or the procurement card.
2. Gift cards/certificates are not to be purchased from District funds and given to District employee(s).
3. To purchase gift cards/certificates, use the following procedures:
   1. Upon receipt of a properly approved P.O., Accounts Payable will issue a check to the appropriate vendor where certificates/cards are to be purchased.
   2. An original detailed receipt must be requested from the vendor showing that gift certificates/cards   
      were purchased and the total amount paid.
   3. A listing of the recipients, and their respective signatures, is required for supporting documentation. When the gift cards/certificates are given to the recipients, the Gift Acknowledgement Form must be completed.
   4. Both items from b and c above must be returned to the Business Office, within 10 days of purchase.
4. If merchandise is purchased as a gift, it is strongly suggested that some type of acknowledgement from the recipient be obtained and kept with the original receipt.

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| ACKNOWLEDGEMENT FOR RECEIPT OF | | | | |
| GIFT CERTIFICATE/ GIFT CARD | | | | |
|  |  |  |  |  |
| A gift certificate or card was given to the individual(s) listed below for the following reason(s): | | | | |
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| Amount and/or |  | Recipient Name |  | Signature acknowledging |
| Description |  | (Printed or Typed) |  | receipt of gift |
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**Public Gifts to the Schools**

**Gifts, Donations and Bequests to the District Foundation**

The Board of Education encourages the community to direct all gifts, donations or bequests ("gifts") to foundations created to support the district. Gifts, donations and bequests made to foundations are not considered public funds, which allows the district greater flexibility in using the funds. Further, a foundation is eligible for grants and gifts not otherwise available to governmental entities.

**Gifts, Donations and Bequests to the District**

All gifts accepted by the district will become the property of the district, to be expended or used at the discretion of the Board of Education and in accordance with Board policies and law for the benefit of the district as a whole. In general, the superintendent or designee is authorized to accept gifts to the school district, but the Board must take action to accept all contributions that require ongoing annual service, a maintenance fee, and significant personnel time, initial or continuing financial commitments from the district or gifts of real property. In deciding whether to accept a gift, the superintendent, the Board or its designee will minimally consider whether the contribution will further the goals of the district, whether it will be used, whether it is appropriate for the school environment and whether it will unequally distribute resources in the district. No gift will be accepted without verification that there are no encumbrances against the gift. All gifts accepted will be reported to the Board of Education, publicly announced and appropriately acknowledged. The donor will be officially thanked in the districts name.

**Procedure for receiving donations**

The Donations to the St Joseph School District form B is to be used for money or equipment donated to the St Joseph School District for District use only. Plans for use of the donation will be submitted to the principal for approval. The principal must submit one copy of all plans to their Director or Supervisor. Other directors will need to approve, if needed (example: Operations, Technology, Nutrition Services….). All donations must have District Business Office approval prior to submitting to Board of Education for acceptance of the donation.

BOE Policy KH

Form B

Donations to the St Joseph School District

Plans for use of the donation will be submitted to the principal for approval. The principal must submit one copy of all plans to their Director or Supervisor. Other directors will need to approve, if needed (example: Operations, Technology, Nutrition Services….). All donations must have District Business Office approval prior to submitting to Board of Education for acceptance of the donation. See **board policy KH** for more information.

**Please fill out the request below:**

Details:

Date to receive the donation: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Purpose/Goal of the donation: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Donation will be submitted as (check one): **CASH**: \_\_\_\_\_\_\_\_\_\_\_\_ or **MATERIALS:** \_\_\_\_\_\_\_\_\_\_\_\_

Estimated value of the donation: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Who is donating the money/materials: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Submitted By:

Sponsor/Teacher/Coach: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Building/Organization: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Date Submitted: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Approvals:

Building Administrator: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Director/Supervisor: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Other Directors (if needed): \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Business Office: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**RECLASS OF FUNDS/BUDGET ADJUSTMENTS**

1. Part A - Reclassification of Funds - This section is used to transfer revenue or expenditure transactions from one account code to another after an expenditure or revenue transaction has occurred. If a transaction has been coded to an incorrect account code, this section would need to be filled out.
2. Part B - Request for Budget Adjustment - This section is used to transfer budget amounts from one account code to another. If an account code doesn’t have enough budget to cover expenditures, this section of the form can be completed to transfer a budget amount from another account code to cover the expected expenditures.

The following instructions should be used to complete the form:

1. Description: It is very important to explain the reason for the reclassification/adjustment. Attach any pertinent documentation such as a copy of a cost center report where the revenue or expenditure appears, or any other related documentation. Transactions cannot be processed without the appropriate documentation.

2. **Cost Center Approval: The form must have the full signatures of the individuals responsible for the account number(s) to be charged.**

3. Business Office Approval: Send the completed form to the Business Office for the Director of Finance’s signature.

1. The Business Office will assign a number to the form and post to the accounting system. Copies to all relevant departments will be sent through inter school mail.

**GRANTS**

**(State and Federal Programs Administration)**

Securing Grants

Steps to be followed in securing grants are:

1. Based on the district's Comprehensive School Improvement Program (CSIP), identify an area in need of improvement that may be helped through outside funds.

2. Match the need or problem with a funding source that subscribes to a relevant purpose.

3. Study the background, resources and funding prospects of the agency.

4. Clear with the Business Office the general idea for a proposal.

5. Involve prospective participants in planning for a proposal. Secure parents' written permission if children are to be involved in experimental types of instruction.

6. Prepare the application using the format and following the timeline prescribed by the funding agency.

7. Discuss the funding of personnel, including the project director, with the Business Office, making sure to apply for full outside funding of all fringe benefits, including unemployment insurance.

8. Submit copies of the grant application to the Superintendent for approval. If matching funds or resources are required, discuss the district's obligations with the Business Office to ensure adequate resources are available.

9. If approved, complete the process of submission to the funding agency and its subsidiaries as required and provide copies to participants and the Business Office.

All grants must be approved by the Superintendent or Business Office prior to submission. Match-free grants for individual teachers or groups of teachers must be approved by the building Principal prior to submission to the Business Office.

**After grants are awarded to the district, they must be presented to the Board of Education for final acceptance.**

**AUDITS**

**(Seven-Director Districts)**

1. An audit shall be conducted annually of all financial, transportation and attendance records of the district. This examination shall be made in accordance with generally accepted auditing standards applicable in the circumstances, including such reviews and tests of the system of internal check and control and of the books, records and other underlying data as are necessary to enable the independent accountant performing the audit to come to an informed opinion about the financial affairs (including attendance and transportation transactions) of the district. An independent auditor who is not regularly engaged as an employee of the School Board shall perform the audit and make a written report of the findings.
2. Each Board member shall receive a copy of the report and in addition one (1) copy will be furnished to the Department of Elementary and Secondary Education (DESE). The cost of the audit and report shall be paid from the incidental fund of the district.
3. The report shall contain the following information:

(1) A statement of the scope of examination;

(2) The auditor's opinion as to whether the audit was made in accordance with generally accepted auditing standards applicable in the circumstances;

(3) The auditor's opinion as to whether the financial statements included in the audit report present fairly the results of the operations during the period audited;

(4) The auditor's opinion as to whether the financial statements accompanying the audit report were prepared in accordance with generally accepted accounting principles applicable to school districts;

(5) The reason or reasons an opinion is not rendered with respect to items (3) and (4) in the event the auditor is unable to express an opinion with respect thereto;

(6) The auditor's opinion as to whether the district's budgetary and disbursement procedures conform to the requirements of Chapter 67, RSMo;

(7) The auditor's opinion as to whether attendance and transportation records are so maintained by the district as to disclose accurately average daily attendance and average daily transportation of students during the period of the audit; and

(8) Financial statements presented in such form as to disclose the operations of each fund of the school district and a statement of the operations of all funds.

1. The district will provide DESE its copy of the audit report not later than October 31 following the close of the fiscal period covered by the audit, unless granted an extension.
2. Within 30 days of the receipt of the audit report the Board shall prepare a summary of the report which shall include, together with any other matter the Board deems appropriate, the following:

(1) A summary statement of fund balances and receipts and disbursements by major classifications of each fund and all funds;

(2) A summary statement of the scope of the audit examination; and

(3) The auditor's opinion on the financial statements included in the audit report.

1. Immediately upon the completion of the summary, the Board shall publish it once in a newspaper within the county in which all or a part of the district is located which has general circulation within the district. If no such newspaper exists, the Board shall post the summary in at least five (5) public places within the district. The publication shall contain information as to where the audit report is available for inspection and examination. The report shall be kept available in the superintendent's office for inspection.

**ACCEPTANCE OF RECEIPT**

This is to verify that I am in receipt of, have read, and understand the requirements of the Financial Procedures and Guidelines Handbook.

Please tear out and return this completed form to the Business Office.

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Employee’s name (printed) School/Location (printed)

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Employee’s signature

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_   
Date