

East Mills Community School District Handbook Of School Business Procedures



EAST MILLS STRATEGIC PLAN VISION 2018 - 2023

Our Mission

Through education and learning, we foster a culture of excellence where proud and passionate students build a future by being leaders in the community and the world.

Our Vision

Every one, Everyday, A Success!

Our Core Values

STUDENTS FIRST

Make decisions that are in the best interest of students. Use every resource strategically so that we can meet students' individual needs.

EXCELLENCE

Be relentless in your pursuit of greatness. Be bold and innovate. Learn from your mistakes. Hold yourself and others to high standards.

INTEGRITY

Do the right thing, even when no one is looking. Be honest. Be trustworthy. Be accountable.

EQUITY

Diversity is an asset that makes us stronger. Advocate for the needs of others. Ensure that all members of our community have access to the tools and resources they need to be successful.

SERVICE

Listen. Empathize. Respond. Own problems and help to solve them.

TENACITY

Embrace hard work and persevere in the face of challenges. Follow through on your commitments and strive to do your best, no matter what.



Contact Us

East Mills Community School
District 58962 380th St.
Hastings, IA, 51540

Business Office (712) 624-8700
Elementary (712) 624-8696
Jr. High/Sr. High (712) 624-8645

Visit us on the web at:
www.emschools.org

INTRODUCTION

This handbook of School Business Procedures outlines procedures for receiving funds, procuring merchandise, making reservations, requesting reimbursement for expenses, issuance of school district checks and other business office procedures. The procedures outlined herein apply to all district funds, including general fund, schoolhouse funds, child nutrition fund and activity fund.

Auditors of public funds require strict accounting of all school district funds. East Mills Community School District has developed this procedure handbook which, if followed, will allow for a clear accounting trail.

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

All forms referred to in these procedures may be obtained from the building secretaries, on the school's website, or the District Office.

PURCHASE ORDERS

1. When purchasing merchandise or requesting a check for payment of fees or admissions, a purchase order must be used. Submit the purchase order online through Paperless Forms. Doing so will allow for the flow of approvals.
2. Please read the purchase order form carefully and provide all the necessary information for ordering or making payment.
3. It is your responsibility to follow the purchase order process to ensure that it has been approved and ordered by the Building Secretary.
4. Invoices for registration fees must be sent to the Accounts Payable Clerk in the District Office for payment. They will not be paid from a purchase order.
5. If the request was made for a check, the Accounts Payable Clerk will write the check and disburse as indicated on the invoice. If the invoice is sent to you, forward it to the Accounts Payable Clerk ASAP. Payments can only be made from invoices; not quotes or purchase orders.
6. Vendors have been informed to accept only those orders with a purchase order number assigned. Noncompliance with this requirement may result in nonpayment by the District.
7. Plan ahead. At times, the Accounts Payable Clerk or School Business Official may be out of the district for one or more days and unavailable for last minute registrations, orders, or checks.

RECEIPT OF MERCHANDISE

1. The Building Secretaries will check in all merchandise arriving at the district.
2. Upon receiving the merchandise, the purchase order will be checked against the packing slip. At this time, the packing slip (and invoice if enclosed) will be sent to the fiscal office.
3. Anyone picking up merchandise with a purchase order should return the receipt, along with any supporting documentation, to the Accounts Payable Secretary.
4. Under **NO** circumstances should a student be allowed to charge or pick up merchandise.
5. Receipts for credit card purchases must be turned into the district office.
6. Payments will be made from the receipts or the invoice only, not from a packing slip.

CONFERENCES AND WORKSHOPS

1. The district will pay registration fees for school-related conferences and workshops that have been approved by your Supervisor/Principal and the Superintendent.
2. District vehicles may be used to attend an event if available and approved in advance by the Transportation Director. Mileage will only be reimbursed if a school-owned vehicle is unavailable. Request may be made through Paperless Forms.
3. Contact the district office if a reservation is necessary.

REQUEST FOR REIMBURSEMENT

1. All requests for reimbursement must be made on a Reimbursement Request form.
2. Itemized receipts for all expenses for which reimbursement is requested must be attached to the request. Canceled checks do not constitute a receipt. Alcohol and tax on food will not be reimbursed.
3. The request for reimbursement will follow the same procedure as all other requisitions. The Reimbursement Request will go to the Accounts Payable Secretary with payment following board approval.
4. Meal expenses for meetings or travel not requiring overnight stay will not be reimbursed. According to IRS guidelines, this would be taxable income and therefore we will not be reimbursing these meals.

FUNDRAISING ACTIVITIES

1. The Board of Directors must approve all fundraising activities before sales or activities, utilizing the fundraising request form.
2. Merchandise sold should be of high quality.
3. Fundraising activities involving athletic contests and using school facilities will not be held Wednesday evening or Sunday without prior board approval.
4. The sponsor of the class or organization is personally responsible for all funds collected until turned over to the Building Secretary.
5. All receipts must be deposited daily.
6. Do not keep funds in your classroom or offices overnight.
7. Do not hold personal checks for longer than the close of the first business day after receiving the check.
8. An Activity Money Form must be completed for all fundraisers and turned into the building secretary at the close of the fundraiser. All cash and checks must be listed on a detailed list showing amount and from whom received and attached to this form.
9. Under no circumstances will funds generated by district approved fundraising activities be deposited in the sponsor's personal account.
10. All funds must be deposited in the district activity account under the name of the sponsoring organization or class.
11. All funds deposited in district accounts become the property of the district. Disbursements must be approved by the Board of Directors per Iowa Code and auditor's requirements.
12. Under no circumstances will money be paid directly to students or staff, with the exception of funds provided to the sponsor of State sponsored events.
13. Students should never be allowed to charge or pick up merchandise.

FIELD TRIPS

1. Per Iowa Code, students may not be charged for field trips.
2. A purchase order must be used to request a check for entry and/or fees related to the trip.
3. The Accounts Payable Clerk will provide one school check for entry fees on the day of the trip.
4. Classroom teachers should not collect money from students and write a personal check for any fees related to the field trip.

RESALE ACCOUNTS

1. Procedures for purchase orders must be followed for resale merchandise.
2. Purchase orders should include as much information as possible including which resale account is to be used.
3. Money collected for resale items should be counted by the sponsor and turned into the building secretary, along with a completed Activity Money Form. A receipt will be issued to the sponsor.
4. Checks should be made payable to East Mills Community School District.

SUPPLIES AND EQUIPMENT PAID FOR BY AN OUTSIDE SOURCE

1. Procedures for purchase orders must be followed for supplies and equipment paid for by an outside source.
2. Indicate on the purchase order the source of the funds or organization paying for the order.
3. When an invoice is received, a copy will be sent to the donor.

SCHOOL OFFICE PROCEDURES

1. A receipt will be issued for any cash or checks by the secretary receiving the money.
2. Checks for over the amount will not be accepted.
3. Checks will not be cashed for students or staff using district funds.
4. No two-party checks will be accepted.
5. Money received from the various accounts will be counted by the secretary receiving the funds before depositing them.
6. Funds will be deposited daily except on bank holidays. At times when the bank is not open, bank bags containing funds received will be deposited in the night depository at Malvern Bank.
7. Funds taken during an athletic event for admission or concessions will be counted by the ticket takers or sponsor, logged on the balance sheet, and turned over to the Activities Director to be locked in the safe.
8. Any money received by a classroom teacher or activity sponsor must be left with the Building Secretary at the close of the day. All money will be placed in the school safe or in the night depository.
9. Never leave money anywhere other than the office safe overnight.

INVOICES

1. All invoices will be placed with the District Office for review.
2. If approved, the Accounts Payable Secretary matches the purchase order with the invoice. The invoice will be placed for payment at the next regular Board meeting.
3. A list of bills for approval will be presented at the next regular meeting of the Board of Directors for approval.
4. The Accounts Payable Secretary will file all invoices and records of payments per Iowa Code for the auditor's review.

ISSUANCE OF CHECKS

1. All checks are signed by the Board President and Board Secretary.
2. The cut off for payment of bills at the monthly meeting is 4:00 PM on the Monday prior to the regular Board meeting. Board meetings are normally held on the second Wednesday of the month.
3. Checks are distributed on the day following the regular monthly Board meeting.
4. Checks will be issued upon receipt for monthly and other regular bills that otherwise would incur a late fee. A report will be given to the Board of Education at the next regular meeting.
5. Written contracts will be completed for each athletic official and event worker for payment to be made from the activity fund.
6. As much as possible, activity and nutrition checks will be written following normal purchase order guidelines.

School Business Procedures Handbook Form

I, _____ have received a copy of the School Business Procedures Handbook. I understand that it is my responsibility to read the handbook. I also understand that I am required to comply with district policies and can be subject to disciplinary action for non-compliance.

Employee Signature

Date