

Miller City - New Cleveland LSD

Treasurer's Memo



Date: 08/17/2017
To: Staff
From: Mike Siebeneck
RE: Procedure reminders

1. Debit Card: In order for us to track purchases and correctly debit everyone's accounts we require, before the purchase, a PO on file and the receipts returned to us after the purchase is made in a timely manner. The employee will be responsible for payment if the itemized receipt is not returned to the Treasurer's Office.
2. Individual contractors: In consultation with our attorney, any individual paid on our payroll is considered an employee and we can not have an independent contract (contract paid with a PO) paid to them. What this means to our staff, is that any contract from activity accounts can not be made to employees and they need to be paid on payroll. This includes music and drama helpers, and athletic game workers.
3. Activity Account Purchases: On activity accounts we can not have parents or the students making purchases and paying for them as individuals. We are getting several parents making purchases and not have receipts to be reimbursed, this year we will no longer reimburse parents or students directly. All purchases need to be ran through the school or the advisor. Any purchase without an itemized receipt can not be paid.
4. Travel Reimbursement: Upon approval of the Principal/Superintendent an employee will be reimbursed @ \$.42/mile and this must be documented on the school mileage reimbursement form and submitted to the Principal/Superintendent for approval. Meals are reimbursed for overnight stays only, with the submittal of the original itemized receipts, up to a maximum of \$30/night stay. No Taxes or Tips can be reimbursed and there is no reimbursement for alcoholic beverages.
5. Direct Deposit Notice: At the start of this school year we will be no longer be mailing direct deposit notices. You have the option of having the notices emailed to you or have it placed in your school mailbox. If you would like the form emailed please email Barb Schroeder at ml_shroeder@noacsc.org with your name and email address. We can email the notice to 2 different addresses if you request us to.

REQUISITIONS / PURCHASE ORDERS

Purchase orders are required for all purchases PRIOR to the purchase, this includes phone orders. If you wish to purchase items for club, activity or school use or will be requesting a mileage payment or any other type of reimbursement, you will need the approval of the superintendent before you obtain a purchase order. The purchase order must be obtained BEFORE expending miles or payment for which you are requesting reimbursement. This can be accomplished by submitting your requisition to the building principal. If the expenditure is approved by the principal, the principal's secretary will submit a requisition to the superintendent for approval, who will then give it to the treasurer's office for processing.

Open purchase orders may be issued to vendors from whom you purchase materials and supplies over a period of time and will be issued for a three-month period (ex. July, Aug, Sept). To request an open purchase order, complete a requisition for each quarter you wish to have the PO open and return it to the superintendent for approval. After issuing the purchase orders, a copy of each PO will be returned to you, please use these numbers when purchasing from these vendors. The PO number should be on the invoice. If you wish to have another open purchase order issued at the end of the three-month period, it is your responsibility to inform the treasurers' office. Otherwise, the purchase order will be closed and no payment will be made on purchases after the date the purchase order expired.

When a purchase order is prepared, the treasurers' office will give you an Originators' copy of the purchase order. If you marked on the requisition that you would like to order the items you can use this copy of the PO to accomplish this. When the entire purchase has been received, you should complete the "Verification of Receipt of Goods" portion and return a copy of the PO to the treasurers' office. If you wish to keep a copy for your records it is your responsibility to make a copy before returning the purchase order to the treasurers' office.

Always obtain an invoice or packing slip when purchasing items directly from vendors. Date and Initial the invoice and/or packing slip and return them to the treasurer immediately after the purchase so that when the bill is received by the treasurers' office, it may be processed for payment. Please remember that no payments will be made unless there is a proper original invoice presented. An invoice must show the vendor's name and address, the date of purchase, an itemized list of items purchased and their cost, and the signature of the person who purchased the merchandise. Please remember we can not pay sales tax.

FUNDRAISERS

Make sure to list any fundraiser that you wish to conduct on the budget form that the treasurer gives you to complete in the spring for the following year. When the Board of Education approves these budgets, the fundraisers are approved. If the fundraiser is not listed on the budget, it will have to be approved at one of the regular board meetings before you may begin.

Advisors should fill out a Sales Project Potential form. These may be picked up at the Superintendent's office.

To fill out the form:

1. List the name of the organization sponsoring fundraiser
2. What type of fundraiser? What will you be selling?
3. Name and address of company from which items are purchased.
4. Quantity to be ordered. Example: 3000 candy bars, 12 cases fruit, etc.
5. Cost per unit. Ex-\$.50 per candy bar; \$5 per case of fruit
6. Price charged per item. Ex-\$1.00 per candy bar, etc.

The form should be signed by the advisor and given to the principal, along with any requisitions, for approval. The form is then given to the superintendent for signature and approval, who will then pass it on to the treasurer. The treasurers' office will then issue a purchase order and return the form and the purchase order to the advisor. At this time, the advisor may actually place the order with the company. This procedure may take more than a day to accomplish, so remember to plan ahead and begin well in advance of the time you wish to place the order.

When the order is delivered, check the packing list against the items received. If you do not receive all items listed on the packing slip, notify the company immediately. After verifying the packing list, return to the treasurer, along with the signed INTERNAL copy of the Purchase Order.

If you will need change for your fundraiser, please notify the superintendent's secretary at least two days in advance. A change box will be prepared for you to use.

Receipts should be deposited daily with the superintendent's secretary. Please use the form provided by the treasurer for recording daily receipts. This is your verification of the amount of money deposited. You must keep these records on file for at least 3 years. Please keep a copy of all receipt forms and supporting documents, as well, the state auditors may be asking to see them when they audit the school's records.

When the fundraiser has been completed, fill in the bottom portion of the Sales Project Potential Report and return it to the superintendent's secretary. A reconciliation of money collected and deposited to potential earnings should be performed. Merchandise returned or spoiled, proceeds considered uncollectible, or items given gratis or used as prizes would be used in this reconciliation and should be documented by the activity sponsors. (If any items are given as a donation, a receipt will be needed from the recipient.) A copy of the Sales Project Potential Report and supporting documentation should be maintained as a part of the advisor's records. Failure to maintain complete and accurate records of revenues and expenditures of student activities could result in findings for recovery against the advisor of the activity.

DEBIT CARD PROCEDURES

The District no longer has a Master Card for purchasing or Hotel Reservations, the bank no longer supported a credit card without an individuals name on the card. In order to continue charging for the district we have switched to a Debit card with our checking account. The process for using the Debit card is similar to the Credit card with a few adjustments:

1. You will still have to sign the card out from the Superintendent's Office for purchases or hotel stays
2. A Purchase Order (made out to First Federal Bank – Debit Card) needs to be on file before you can sign out the card.
3. Upon you return, itemized receipts will need to be turned into the Treasurer's Office in order to track individual purchase on our bank account.

Receipts need to be itemized and tax-exempt, we can not reimburse for gratuity or alcoholic beverages. The maximum overnight travel per day reimbursement is \$30.00

An individual does have the option of using their personal credit card and making a Purchase Order out in their name for hotel stays. When paying individually taxes will be accessed and can NOT be reimbursed to you. The same procedure for reimbursement applies as above.

If a purchase order is not on file or receipts not returned the individual making the purchase will be accessed for the total charged on the account.