EMMETSBURG COMMUNITY SCHOOL DISTRICT

BUSINESS PROCEDURES MANUAL

PREFACE

Handling funds in the public school is a serious matter governed by state law and board policy. This document is intended to assist you in conforming to these regulations.

If you need further assistance or clarification, please contact the Business Office at 712-852-3201 or email the School Business Official Alyssa Enderson - aenderson@e-hawks.org

GUIDING PRINCIPLE

This handbook outlines business procedures to use in procuring merchandise, requesting reimbursement for travel expenses and issuance of school district checks.

General Fund and Student Activity funds are “public funds” governed by state law and Board policy. Handling funds in the public school is a serious matter. Auditors for public funds require a strict accounting of all school district funds. To ensure that the money is managed appropriately, specific procedures have been established. This document is intended to assist you in conforming to these regulations.

Please keep in mind that these procedures are established to handle school business efficiently and simply while following the laws established by the Code of Iowa and Board Policy.

All forms referred to in this handbook may be obtained on the District website.

PERSONAL RESPONSIBILITY

Failure to follow appropriate fund management procedures may force the District to hold an employee personally responsible for incurred expenses. When appropriate, the district will use progressive corrective action to address employee compliance with business procedures. Corrective action may include coaching, verbal warnings, written warnings, suspension, or other disciplinary measures. Sponsors, coaches and teachers may not operate school business from their personal bank accounts.

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PURCHASE ORDERS

[Board Policies: 705.4]

Most local merchants accept Purchase Orders as a method of payment.

All orders for merchandise and services must be approved in the form of a Purchase Order prior to placing an order or requesting a service. This includes classroom and office supplies, requests for service work on district equipment, registrations, membership dues, and resale items (t-shirts, band instrument supplies). Resale items must have all monies collected prior to purchasing (any questions or special approvals should be directed to the Business Office prior to moving forward). Here is the link to the purchase order process: Vista PO Instructions.

1. Employee completes a request for materials/services in the Vista Iowa PO System with supporting documentation.
2. PO is submitted to the Principal/Supervisor for approval (Athletic Director for activities) and then follows the chain to Superintendent for Final approval.
3. Requisition is then entered into Accounting Software. After submission, Requisition then goes through the designated approval chain.
4. A Purchase Order is created by the Business Office, and a copy of the Purchase Order is sent via email to the individual who generated the requisition. The order can then be placed when the employee receives electronic PO via email.
5. When placing the order with an approved Purchase Order, please make sure the vendor is not billing sales tax. Always request the Purchase Order number be placed on the invoice and instruct the vendor to send the invoice to the Emmetsburg Community Schools 205 King Street, Emmetsburg, IA 50536. Any invoices received in the building should be sent to the Business Office through interschool mail. If placing an online order, interschool mail a printed copy of the

invoice created online to the Business Office. Please be sure you reference the Purchase Order number directly (no post it notes) on the documents you send to the business office.

6. When merchandise is received, the individual who originated the Purchase Order will record the date it is received and notify the Business Office so the bill can be paid properly. If a partial order is received, please keep in touch as the bill will only be paid once the full order has been fulfilled.
7. When the invoice is received, Accounts Payable will match the invoice with the Purchase Order and process for payment. A detailed invoice is required in order to make payment.
8. All documents submitted to the Business Office should be original documents. No photocopies. Employees should submit all paperwork in a timely manner.
9. Each Purchase Order should be a separate order. Please do not combine multiple orders on a Purchase Order. (Orders to the same vender can be itemized on one purchase order)
10. Purchase Orders must be done in the Fiscal Year that the items arrive.
11. When placing orders, be sure to use the DISTRICT account (using the district office information for the “bill to” account). Do not set up an account under your individual building. The “ship to” information can be set up for your building.

NOTES ON PURCHASE ORDERS:

1. Email new vendor information to the Business Office. We will need the vendor name, complete address, and what we are purchasing. If the vendor is providing a service, we will need a completed W-9.
2. When completing a Purchase Order, include a detailed explanation. Details include product numbers and descriptions, quantity, price, any special instructions and reference to any special funding, such as Professional Development, Curriculum, Early Readers, etc.
3. The Business Office should never receive an invoice prior to issuance and approval of a Purchase Order.
4. If an invoice is received in the Business Office, prior to issuance and approval of a Purchase Order, you will be contacted.
5. Employees that do not use the Purchase Order system may be held personally responsible for the purchase.

6. The Board of Education strongly supports business transactions with local vendors if the goods/services are of acceptable quality and are price competitive. Iowa law stipulates preference to Iowa suppliers. Local suppliers are even more important because their tax and overall economic contributions are vital to our community and schools.
7. Technology purchases must be routed through the Technology Director prior to being purchased. The Tech director will research pricing and useful life in order to maximize the purchasing power of the school.

8. PURCHASE ORDERS AND PROCEDURES:

Remember that you are spending public funds and we all have a fiduciary responsibility to spend the taxpayers' money wisely and appropriately. That is to say: for "a public purpose."

When making large purchases, be sure to follow board policy regarding quotes and bids (Board Policy 801.5)

PROCEDURES:

1. All authorized district purchases are made on District purchase orders. Any purchase made directly between an employee and vendor without a purchase order is considered to be a personal transaction between the vendor and employee. The district is not responsible for these purchases.

2. Purchase Orders are entered into the Vista Iowa Accounting system to create a purchase order.

    a. Purchase Orders for items you would like to purchase must be submitted to the immediate supervisor for approval. If available, including quotes would be best practice. From there, the superintendent must approve the purchase prior to the order.
    b. All vendors must be set up in the software system and a W-9 must be on file prior to purchase. Contact the business office if you are unsure if the vendor is on file.

c. After the Purchase Order is entered, it will go through the approval process.
d. After the appropriate approvals, the business office will produce the final purchase order.
e. The staff member submitting the PO will submit the purchase order to the vendor by mail, e-mail or fax.
f. **No orders should be placed until AFTER a Purchase Order is created by the business office**. This process does not differentiate between school supplies, curriculum, furniture, fixtures, equipment or athletic purchases.

3. All items should be shipped to the appropriate building and all bills should be sent to the Business Office.
    a. Packing slip is verified by the purchaser and given to the business office. Discrepancies should be noted.
    b. Vendor invoices/statements should be sent to the Business Office. Paper copy is kept until the fiscal year audit is complete.
    c. All contracts, quotes, receipts, bills/invoices and packing slips should be sent to the business office.

4. Purchases made without a purchase order are discouraged and not the responsibility of the district.

VISA PURCHASES:

The purpose of school visa credit cards is to utilize when traveling or making a purchase that does not accept a school purchase order. Credit cards will be kept in a secure area. The Business Office is responsible for monitoring and checking out credit cards. Purchase Orders will follow the same process as a regular purchase order (Board Policy 705.4R1, 401.10).

1. A school credit card will be checked out once the final purchase order has been completed. The employee only has authorization to make purchases that are on the approved PO.
2. Once the employee has made the approved purchases, they will immediately turn in the credit card along with the credit card expense form and corresponding detailed receipts. The receipts will be matched with the purchase order and paid when the visa statement cuts.

Notes on Credit cards:

1. It is prohibited to auto save the credit card information to your computer, device, or written down in any form.
2. The credit card will not be used to set up recurring expenditures (subscription renewals, etc…)
3. Card information should not be emailed, texted, or sent electronically unless it is directly to the vendor or source requiring the card information.
4. If a card is lost or stolen, please contact the Business Manager immediately so it can be reported and turned off.

Additional purchases outside of the approved purchase order will be reimbursed to the school district by the employee. Repeated misuse of the credit card may result in the employee being ineligible for credit card check out privileges.

STUDENT ACTIVITY ACCOUNTS

[Board Policies: 504.6, 705.4R2]

Revenue raised for student activity funds must be used for co-curricular or extra-curricular activities. It cannot be used for items used in the curriculum. It cannot be used to purchase classroom supplies, clothing, etc. for staff. (Iowa Code 298A.8)

1. Sponsors are responsible for monitoring the revenues and expenses of their activity.
2. Sponsors are responsible for accurate accounting records.
3. A receipt must be given for all cash transactions.
4. Money collected must be turned into the appropriate building office for safe keeping.
5. A deposit sheet (found here) is completed by the responsible individual and given to the building secretary with the collected funds. The building secretary verifies the deposit and sends the deposit to the Business Office for deposit into the bank. Use a receipt sheet for each deposit. A copy of the deposit and receipt sheet is sent to the Business Office within the day. Money IS NOT allowed to be kept in classrooms or other locations at night. It is to be locked in the vault for safekeeping.
6. Purchase Order procedures must be followed for all purchases; under no circumstances should a student be allowed to charge and pick up merchandise. An adult sponsor or school personnel MUST do all purchases.
7. Student activity accounts may not operate as a negative balance.
8. Expenditures which lack public purpose shall not be made from public monies. Student activity monies are public funds. (Uniform Administrative Procedures for School Districts.) Cash payments to students have been determined by the Auditor of State and Department of Education to not be a public purpose.
9. All activity fund money belongs to the public and is controlled by the Board of Education; it is not personal spending funds of the individual group or sponsor.
10. Regular season team expenditures outside of equipment (ie meals/hotels/specialty items) come from the specific activity team account

11. Post season team competitions in which we are competing can be funded through the General athletics account (player meals/hotels/etc).
12. Uniforms on rotation years will be budgeted with General Athletics funds. If uniforms are requested/bought outside of the rotation, it will be at the expense of the specific activity team account and fundraised for. The sport will then be put on the rotation for the following term. The uniform rotation chart can be found in the Athletic policies handbook.

EVENT GATE ADMISSIONS/TICKETING RECEIPTS

1. The Athletic Director/AD Secretary will prepare the start up cash and the Emmetsburg Gate Event Form for each home sporting event. If there is an event that is not athletic- the building secretary will prepare the cash box for the event.
2. The workers responsible for the event will be given the cash box to double count the start-up cash amount and pre numbered tickets to hand out during the event to keep track of gate numbers. Two workers are required to work the event. One to collect money and issue tickets and one to collect the ticket from the patron. Tickets are torn in half and put in a collection container to count at the end of the event.
    a. For events that have presales before the event date- there must be two individuals responsible for counting and receiving pre-event sales monies. The presales and cash box must be locked up in the vault each day during the sales period for safekeeping.
3. After the event, the workers will tally up the sales and add up the total end cash. Total ticket sales should equal the total money collected minus the start up cash. The Athletic director will be present for the final count and prepare the deposit. Once the event is balanced the AD and workers will lock the money and the deposit sheet in the bank bag and the AD will drop it off at the bank for deposit. The bank will do the 2nd verification of the funds before depositing.

Additional information on Student Activity Accounts can be found in the Athletic Policies Handbook.

Student Activity Fund Handbook from the Department of Education.

FUNDRAISERS

[Board Policies: 704.6]

Students may raise funds for school-sponsored events with the permission of the Activities Director and Board of Education. Generally, student fundraising should be minimized. Each fundraiser should have a specific purpose, which can be articulated clearly by the sales agent. Other sources of funding should be exhausted before fundraising is undertaken.

Revenue raised for student activity funds must be used for co-curricular or extra-curricular activities. It cannot be used for items used in the curriculum. It cannot be used to purchase classroom supplies, clothing, etc. for staff (Iowa Code 298A.8). Failure to follow appropriate fund management procedures may force the district to hold you personally responsible for incurred expenses.

1. Obtain approval from the Activities Director. Complete the Fundraising Approval form (found here) . All fundraisers must state a specific purpose.
2. Students/parents should be informed of the goal of the fundraiser and given the option to write a check to the organization.
3. Sponsors should not set an amount that each student is required to raise.
4. School organizations are not permitted to make donations to other non-profit organizations unless the particular purpose was identified prior to raising the funds.
5. The district wellness policy must be considered when planning a fundraiser. [Wellness Policy 518]

6. Rewards to individual students are not permitted. Prohibited rewards are outlined below:
    a. Monetary rewards
    b. Food that does not align with the Healthy Kids Act (H.R. 3921) and the UCSD Wellness Policy.
7. Guidelines regarding depositing funds, use of school Purchase Orders for merchandise, and payment of invoices in a timely manner must be followed.
8. If a donation has been given but has not been specified as to the location where the contribution should be received by an invoice, the Business Office will make that determination with Superintendent approval.
9. During fundraising, an accurate accounting of merchandise and funds must be maintained. No merchandise or funds will be given in trade for work or volunteer activities. All merchandise will be sold or returned to the vendor for credit.
10. Deposit funds daily with the building secretary for safekeeping. Do not hold funds in the classroom, desk, or file cabinet overnight.
11. Sponsor must collect Money Receipted from Fundraisers form (found here) from each student.
12. A deposit sheet (found here) is completed by the responsible individual and given to the building secretary with the collected funds. The building secretary verifies the deposit and sends the deposit to the Business Office to go to the bank. Use a receipt sheet for each deposit. A copy of the deposit and receipt sheet is sent to the Business Office, along with the completed Money Receipted from Fundraisers form.
13. Remember you are acting as an agent of Emmetsburg Community School District and are bound by Iowa law regarding handling of public funds. Failure to follow appropriate fund management procedures may force the district to hold you personally responsible for incurred expenses.

NOTES ON FUNDRAISERS:

1. Community/Business Organizations are separate organizations which are not subject to the school district's procedures. However, once one of these organizations has given money to the school district, it then becomes subject to the district's procedures.

RESALE ACCOUNTS

[Board Policies:]

Any district employee using resale accounts should follow these steps:

1. Contact the vendor for the total cost of items including shipping, silk screening, and other additional charges to get an estimate of cost. Do not place the order at this time.
2. Submit a Purchase order for Materials/Services with a detailed description of the order to the building principal/Activities Director for approval.
3. Take orders from students/staff. Collect money at the time of order, give a receipt to each person, and complete a deposit form (found here).
4. Submit the approved PO for materials/services and the collected funds to the building secretary. A deposit sheet (found here) is completed by the responsible individual and given to the building secretary with the collected funds. The building secretary verifies the deposit and sends the deposit to the Business Office for deposit into the bank. Use a receipt sheet for each deposit. A copy of the deposit and receipt sheet is sent to the Business Office within three days of being made. The amount due to the vendor and the money collected must be equal.
5. Follow the Purchase Order procedure to complete the process.
6. Resale Purchase Orders will not be approved by the CFO until all money is collected and copies of the deposit and receipt sheets are received in the Business Office.

ISSUANCE OF CHECKS

[Board Policies: 705.3]

1. All payments require Board approval. See example below.
2. Cut-off time for agenda items requiring Board approval is by 11:30 AM the Monday before the regularly scheduled board meeting. Any adjustments to this time table will be emailed. A schedule of Board meetings and the deadline for submitting agenda items for the fiscal

year is given to all administrators at the beginning of the school year and is also available on the district website.
3. Checks will be distributed following the Board meeting.
4. If there is a special cause situation, please talk with the Business Office.

Late Fees:

1. Employees are expected to process invoices to the Business Office in a timely manner. The assessment of late fees due to delayed processing is strongly discouraged and should be avoided whenever possible through proper invoice management and prompt approvals.
2. If a late fee is incurred as a result of an employee's failure to process, approve or submit an invoice within a reasonable timeframe, the employee may be held personally responsible for the associated late fee, subject to review by the Business Office and Administration. Employees will communicate anticipated delays or issues that may impact timely payment to the Business Office as soon as possible.

For Example: This procedure also applies to student event registrations requiring advance payment. Employees are responsible for submitting registration forms and payment requests by the Board approval deadline. If an event deadline falls before the next Board meeting, employees must notify the Business Office as soon as possible to discuss available payment options.

TRAVEL

[Board Policies: 401.7]

Employees of the school district may occasionally travel to attend conferences, conventions, training seminars or meetings as deemed necessary for carrying out the duties of their position.

1. Before the Conference/Meeting/Etc.
    a. Employees will register for the conference with their building's visa card after receiving approval from the employee's immediate supervisor to attend an event or conference. This should be done with the building secretary, and the receipt should be given to the Business Office to keep for visa reconciliation.
    b. The Employee will create Purchase Orders for the following if needed:
        i. to Visa for hotel
            1. If multiple employees are attending a conference, rooms should be shared when possible.
                a. A list of attendees and room assignments will be provided to the Business Office prior to checking out the Visa card for documentation.
        ii. to Visa for airfare
        iii. to Visa for car rental
        iv. to Visa for meals and incidentals
    c. Once Purchase Orders are approved, the Business Office will work with the employee traveling to book all needed travel needs.
    d. The Employee will send any receipts (airfare, hotel, car rental) to the Business Office after booking is confirmed.
    e. The employee should check out the Visa from the Business Office immediately prior to leaving.
2. During the Conference/Meeting/Etc.
    a. Employees must make sure their meals (including tips) stay within the IRS per diem limits (www.gsa.gov/perdiem) for the city in which they are traveling

    b. Current meal allowance is $60/day(Board Policy 401.7). Although there is no board policy setting tip rates, 15% has been recognized as best practice.
        i. Traveling students are allotted $20/meal up to 2 meals per day if staying overnight for a competition or event (Board Policy 401.7R2)
    c. Employees should use the visa to pay for meals, ground transportation, and other incidental expenses related to the approved travel.
    d. Employees will keep track of all documentation related to travel (statements, receipts, etc.). Receipts must be itemized and no alcohol can be included on receipts that will be turned in for reimbursement or on the school visa card.
    e. If multiple people from the same building are traveling together and use the same visa for meals, employees should write names by each item on the receipt in order to ensure compliance with per diem regulations.
3. After the Conference/Meeting/Etc.
    a. If using a visa for meals and incidentals: Employee will give all itemized receipts for meals to the Business Office after completing the Credit Card Expense Form (found here). All receipts for meals, incidentals, and hotel are due to the building secretary within three business days of returning from the trip. The employee (NOT the building secretary) is responsible for compiling and submitting receipts or filling out the Credit Card Expense form. Return the visa card to the Business Office.
    b. Rarely, it may be necessary to use a personal credit card for meals and incidentals. This should only happen if no visa cards are available for check out. If using a personal credit card for meals and incidentals: Employee will send all itemized receipts for meals directly to the business office for reimbursement, after completing the Credit Card Expense Form. All receipts are due to the business office within three business days of returning from the trip. The employee (NOT the building secretary) is responsible for compiling and submitting receipts or filling out the Credit Card Expense Form.
4. Other Things to Remember While Traveling

a. a.Employees are expected to exercise the same care in incurring costs as they would if on a personal trip. Sharing of rooms and automobile travel is encouraged whenever possible.
b. Tip Amounts: gratuity for meals or transportation should be reasonable (15-20% tip maximum).
c. Employees turning in receipts that include unacceptable expenses charged to the credit card will be personally responsible for those charges. Failure to provide proper documentation for an acceptable charges will result in the employee assuming responsibility for those charges

PERSONAL REIMBURSEMENTS

[Board Policies: 705.4R1]

1. Remit all receipts to the Business Office. Expenses without a receipt will not be considered. In most cases, a canceled check or credit card charge is not a receipt. Be sure to obtain a detailed receipt/document showing "paid" if you intend to ask for reimbursement. Original document must be submitted--no photocopies.
2. Submit expense form to the Principal/Supervisor for approval.
3. Building principal, supervisor, or designee will enter the request on the Districts Accounting Software.
4. Expense form is forwarded to the Business Office to be processed with the Purchase Order.
5. Expenses will be submitted for payment at the next monthly board meeting. Board meetings are the third Wednesday of each month. Reimbursement requests must be received in the Business Office by Friday at 10:00 AM the week prior to the regularly scheduled board meeting. Adjustments to this time table will be emailed.
6. Claims for reimbursement must be completed within thirty (30) days of the date incurred. After thirty (30) days, the expense becomes a personal expense. This does include mileage.
7. Mileage must list to-from locations and specific miles/payment--no rounding. Signature of person requesting reimbursement , Home address AND signature of supervisor required.

8. Sales tax will not be reimbursed on personal receipts.
9. Reimbursement may be denied on purchases that were not pre-approved.

REVENUES, RECEIPTS, & DEPOSITS

[Board Policies: 702, 704.1,]

1. All revenue received by the school district shall be entered into the official accounting system and deposited in the official school district depository (bank).
2. All checks should be turned in to the appropriate building secretary/office for deposit and should be made out to the Emmetsburg Community School District or ECSD, not the individual program name.
3. Checks should be issued for the amount of money owed; checks written for over the amount owed cannot be accepted. Two-party checks cannot be accepted.
4. All checks must immediately be restrictively endorsed using an endorsement stamp.
5. All checks and cash receipts should be deposited in the bank daily or when exceeding $100, whichever occurs first.
6. Whenever possible, cash collections should be received directly from students in the building office by personnel designated by the building administrator. A receipt must be given for all cash, check and credit/debit card transactions. You must use a District Receipt book, Log Sheet, or registration receipt form.
7. A deposit sheet (found here) must be completed and accompany all funds collected and contain the signature of the preparer. Please provide a detailed description of the source of the funds to allow for proper coding.
8. All funds must be kept in a locked drawer until deposited. At the end of the day all monies will be locked in the vault for safekeeping.
9. Copies of all deposits and receipt sheets are delivered to the Business Office via school mail or by the School Delivery person. All

elementary, middle school and high school receipts must be delivered to the Business Office, via inter-district mail or by district delivery person, no later than the next day.

10. Sponsors/teachers should not personally hold any checks or cash.
11. Sponsors/teachers should personally take all proceeds or fees collected from students directly to the Building Secretary on a daily basis.
12. Sponsors/teachers will be expected to give receipts for all cash collected. Do not keep money in classrooms overnight.
13. Do not cash checks for staff/students using school funds. Staff/students must cash checks through one of the local banks. The District is not a bank.
14. The District discourages staff and students from carrying cash in the school building.
15. All cash and checks coming into the building must be checked by someone other than the person making the deposit. On a receipt, one person will write down the date, amount, cash or check#, and sign stating this is correct. The other person will be responsible for doing the deposit. A copy of the receipt will be attached to the elementary, middle school, or high school deposit going to the Business Office and one copy will be kept for the building's records.

GIFTS & DONATIONS

[Board Policies: 704.4]

1. All gifts and donations given to all buildings, activities and departments become the property of the District and are controlled by the Board of Education.
2. It is the responsibility of the building principal or designee to maintain an accounting of expenditures for donations received in their respective buildings. Principals are encouraged to spend donations in the current fiscal year.
3. The District reserves the right to make the decision as to the most appropriate use and housing of a gift collection

Employee Gift & Gratuity Policy

Acceptable Gifts:

- **Gifts from K-12 Students & Families:** In general, students are not considered "restricted donors" under Iowa Code § 68B.22. Personal, non-monetary gifts of appreciation from students or parents are permissible.
- **Minor Items:** Any gift valued at **$3.00 or less** is allowable regardless of the source.

Unallowable Gifts:

- Gifts from vendors, contractors, lobbyists, or entities seeking business/contracts with the school district ("restricted donors").
- Gifts intended to financially benefit a third party or circumvent gift restrictions (acting as an agent/funnel for a restricted donor).
- Cash or cash equivalents from restricted sources.

Handling Prohibited Gifts: If an otherwise non-allowable gift is received, the employee must either decline it or donate the item within **30 days** to a public body, educational institution, or bona fide charitable organization. Employees should always exercise caution to avoid even the appearance of impropriety.

INVOICES FOR SERVICES

[Board Policies: 705.3]

The "Invoice for Services Rendered" form is used for payment to an individual who has performed a service to the District. By signing the form, the individual is verifying that he/she has performed the service. By signing and submitting the form to the Business Office, the department is verifying the individual has performed that service at a satisfactory level. This form should not be signed in advance of the service being performed.
Most vendors provide invoices. If a vendor invoice is available, that should be used for processing payments. Generally, the "Invoice for Services Rendered" form will be used for individuals who do not have official invoices.

A Purchase Order must be completed in the Accounting Software. When a Purchase Order number is received from the Business Office, the employee must go into the Accounting Software and do the receiving BEFORE a check can be issued.

HEALTHY KIDS ACT

[Board Policies: 507.9R1]

The Emmetsburg Community School District promotes a learning environment that supports students in developing lifelong healthy behaviors by supporting curriculum that teaches healthy practices and by supporting healthy nutritional practices and regular physical activity.

1. Food and Beverages Sold to Students During the School Day Outside of the Meal Program
    a. Foods and beverages sold to students on school grounds during the school day in vending machines, school stores, or otherwise, shall meet nutrition requirements established by federal, state, and local laws and regulations and portion size guidelines and shall be healthy choices.
    b. Foods of minimal nutritional value (FMNV) shall not be sold to students on school grounds during the school day
2. Foods and Beverages Otherwise Made Available to Students During the School Day Outside of the Meal Program
    a. District personnel who supply snacks to students during the school day shall provide healthy snacks that meet portion size guidelines and nutrition requirements established by federal, state, and local laws and regulations. Other persons providing snacks to students during the school day are encouraged to provide healthy snacks. For a listing of healthy choices of foods and beverages that are preferred for snacks for students, see the UCSD Guidelines for Healthy Snacks in the Classroom..

ALLOWABLE STUDENT FEES/DELINQUENT FUNDS

[Board Policies: 503.3]

ITEM	FEE ALLOWED?	RATIONALE
Textbooks, including electronic textbooks, and supplementary instructional materials which convey information to the student or otherwise contribute to the learning process	Yes	Authorized by Iowa Code section 301.1 as textbooks
Software used for instruction	Yes	Authorized by Iowa Code section 301.1 as textbooks
Worksheets	Yes	Authorized by Iowa Code section 301.1 as textbooks
Student planners	Yes	Authorized by Iowa Code section 301.1 as school supply
Towel fee	Yes	Authorized by Iowa Code section 301.1 as school supply
Fee for costs of cleaning and general wear-and-tear of marching band uniform or choir performance robe	Yes	Authorized by Iowa Code section 301.1 as school supply
Rental of musical instrument	Yes	Authorized by Iowa Code section 301.1 as textbooks
Chemicals, apparatus used by every student in chemistry class Wood in woodshop Foods in food class Cloth, sewing supplies in sewing class	No	Prohibited by Iowa Code section 282.6 and OAG # 79-12-22 as "tuition"
Difference between the basic raw material (see row directly above) and a student's voluntarily chosen upgrade (e.g., pine wood upgraded to walnut or basic cotton cloth upgraded to finer grade of cloth)	Yes	Authorized by Iowa Code section 301.1 as school supply
Eye protective device	Yes	Authorized by Iowa Code section 280.10
Ear protective device	Yes	Authorized by Iowa Code section 280.11
Driver education course	Yes	Authorized by Iowa Code section 282.6
Summer school courses	Yes	Authorized by Iowa Code section 282.6
Discretionary transportation of pupils to and from school (less than 2 miles from elementary or	Yes	Authorized by Iowa Code section 285.1(1)

middle school or less than 3 miles from high school)		
Transportation for extracurricular events	No	Prohibited by Iowa Code section 285.10(9)
Any cost associated with field trips (e.g., admission, transportation)	No	Prohibited by Iowa Code section 282.6 as “tuition” assuming the field trip is during a day that is counted by the district as a day of instruction
Line fees for bowling as part of Physical Education cost	No	Prohibited by Iowa Code section 282.6 as “tuition”
Flowers, balloon drop, other decorations, security – all associated with graduation ceremony	No	No authorization exists and there is no means by which this can be made voluntary for individual students
Locker, lock fees	No	Prohibited by Iowa Code section 282.6 as “tuition” (part of facility)
ITEMS FOR SALE AS VOLUNTARY PURCHASES TO STUDENTS	**CHARGE ALLOWED FOR NO MORE THAN ACTUAL COST?**	**RATIONALE**
Parking permit	Yes	Authorized by Iowa Code section 279.9
Yearbook, Memory Book, School Newspaper	Yes	As long as the purchase is voluntary, this is not regulated by state law
Class ring	Yes	As long as the purchase is voluntary, this is not regulated by state law
Dance tickets	Yes	As long as the purchase is voluntary, this is not regulated by state law
Activity tickets	Yes	As long as the purchase is voluntary, this is not regulated by state law
Graduation cap, gown, tassel	Yes	As long as the purchase is voluntary, this is not regulated by state law
Diploma	No	If earned, the district must provide a diploma and there is no authorization by which to charge a fee for doing so
Diploma cover (*not* the diploma itself)	Yes	As long as the purchase is voluntary, this is not regulated by state law
MISCELLANEOUS ITEMS FOR WHICH A CHARGE IS ALLOWED	**CHARGE ALLOWED FOR NO MORE THAN ACTUAL COST?**	**RATIONALE**
NSF check charges	Yes	This is not regulated by education law
Duplicate student IDs	Yes	This is not regulated by education law
Fines for overdue school books or lost, damaged, destroyed items	Yes	Permitted by 281—IAC 18.4
Monetary penalty for violation of parking regulation	Yes	Authorized by Iowa Code section 279.8A, if amount is reasonable

II. DELINQUENT FUNDS

What *not* to do:

1. Do not withhold educational records of the student, including report cards and diplomas.

2. Do not disclose the fact that a family owes delinquent funds via posting a list of names or sending a note home with the student if anything on the outside of the communication indicates that the note is about a debt.

> Iowa Code section 537.7103 Prohibited practices.
> …
> 3. …
> b. The disclosure, publication, or communication of information relating to a person's indebtedness to another person, by publishing or posting a list of indebted persons, commonly known as "deadbeat lists", or by advertising for sale a claim to enforce payment of a debt when the advertisement names the debtor.
> c. The use of a form of communication to the debtor, except a telegram, an original notice or other court process, or an envelope displaying only the name and address of a debtor and the return address of the debt collector, intended or so designed as to display or convey information about the debt to another person other than the name, address, and phone number of the debt collector.
>
> 537.5201 Effect of violations on rights of parties.
> 1. The consumer, other than a lessee in a consumer rental purchase agreement, has a cause of action to recover actual damages and in addition a right in an action other than a class action to recover from the person violating this chapter a penalty in an amount determined by the court, but not less than one hundred dollars nor more than one thousand dollars, if a person has violated the provisions of this chapter relating to:
> …
> y. Prohibitions against unfair debt collection practices under section 537.7103.
>
> 537.5301 Willful violations.
> …
> 4. A person who willfully and knowingly violates the provisions of section 537.7103 is guilty of a serious misdemeanor.

Participation in Commencement

This is a very gray area. Districts are not required to have a graduation ceremony of any type, so generally they may set reasonable terms and conditions for participation of students. However, a district needs to avoid a situation where only students who owe money are kept from participating in the ceremony, because that would be tantamount to disclosing the debt.

This leaves the district with the following lawful option:

1. Sue 'em.

GRANTS

[Board Policies: 704.4]

Emmetsburg CSD has a variety of grant opportunities through local clubs and area businesses. You are encouraged to apply for funding through these grants.

1. When employees receive a grant, they must contact the Business Office at the Administration Office in order for an account code to be established for that grant. A copy of the grant award letter and budget will need to be sent to the Administration Office.
2. All expenditures will be done in accordance with the district purchasing policies and procedures. Please pay attention to grant deadlines. It may take from 30-45 days for orders to be received and paid before the grant ends.
3. Applying for a Grant
    a. Complete the appropriate grant application. Be sure to include all required documentation for grant consideration.
    b. Use complete sentences and descriptions for the application.
    c. Submit grant applications by deadlines.
    d. Be available to present your grant request in person, if needed.
4. Acceptance of Grant
    a. Notify the Business Office when you have received a grant and provide a copy of the grant request and dollar amount awarded.
5. Grant Expenses
    a. Grant expenses will be recorded and initiated by the grant recipient.
    b. Compliance with grant proceeds for original purpose of grant will be verified by the building administrator and initialed by the administrator and grant recipient

FIXED ASSETS

[Board Policies: 802.4]

Fixed Assets are defined as any single item whose useful life is more than 1 year old and purchase price is $2,500.00 or more in value. Items that are deemed a fixed asset will be tagged and inventoried. The Business Office will maintain a fixed asset/depreciation spreadsheet to properly account for the useful life of fixed assets.

DISPOSAL OF FIXED ASSETS

Administration along with the Facilities team will determine when an item needs to be disposed of. Items for disposal will be listed on the Obsolete Equipment form and sent out to the public for bidding. Each board meeting, the Board of Directors will review the listing and approve disposals of the equipment listed. Items that are not bid on will either be re posted for the next meeting or disposed of by maintenance at the discretion of the Superintendent.

MISCELLANEOUS ITEMS

[Board Policies:]

1. Gift Cards / Certificates
    a. Gift cards and certificates are considered cash by the IRS.
    b. Gift cards/certificates cannot be given to staff or students.
    c. The Auditor of State and DE has determined cash payments/gift cards to students are not acceptable because it is not a public purpose.
2. Donations
    a. School organizations are not permitted to make donations to other non-profit organizations unless that particular purpose was identified prior to raising the fund.
    b. Staff should not accept gift cards donated to them on behalf of the school.
3. Petty Cash
    a. No Building will have a Petty Cash fund
4. Personal Responsibility
    a. Failure to follow appropriate fund management procedures may force the district to hold you personally responsible for incurred expenses.
5. Questions
    a. Contact your building administrator or the Business Manager in the Administration Office

TIME & ATTENDANCE

[Board Policies: 406.1]

1. Certified Employees
    a. Time sheets must be completed for all authorized work performed outside of the regular school day. This includes all professional development and summer school.
    b. These time sheets will need to be APPROVED by the Administrator that oversees that area/hours. Extra hours worked for curriculum work will need to be submitted and approved through the curriculum office.
    c. Deadlines for those time sheets to be paid are the 5th day of the month and will be paid on the 20th day of the month. If this date falls on the weekend, a holiday or a time when ECSD is on break, the pay date will be on the preceding Friday.
2. Substitute Certified Employees
    a. All Certified Substitute Employees will use the VISTA system to be paid for half days or whole days worked, on the 20th of each month.
3. Classified Employees
    a. All classified employees will use the VISTA system to record their punch in/outs.
    b. If a classified employee has any missed punches or other issues, the business office with the employee's supervisor approval will correct.
4. Substitute Classified Employees
    a. All substitute classified employees will use the VISTA system for their in/out punches.
    b. Pay schedule of all substitute classified employees will be paid as permanent classified employees, on the 20th of each month.

PAYROLL & BENEFITS

[Board Policies: 406.1]

The Emmetsburg Community School District payroll department is responsible for the timely payment of salaries and wages. Payroll works with the Human Resources (HR) department to ensure district employees are paid accurately and timely. All new staff should work directly with HR to fill out new employment paperwork.

1. Payroll is responsible for..
    a. Processing payroll – timely payment to all employees
    b. Employee payroll deductions – IPERS, child support, garnishments, tax liens and other similar deductions.
    c. Processing direct deposit changes.
    d. Changes to W-4 tax information
    e. Preparation and submission of payroll ACH direct deposits
    f. Preparation and submission of district payroll related tax deposits
    g. Payroll-related Account Payables payments for medical, dental, vision, flex reimbursement accounts, and TSA's
    h. Answering department and employee calls and emails.
    i. Managing and balancing payroll-related changes arising from pay assignments changes, set increases and new hires, and resign/retires
    j. Managing overpayment procedures
    k. Issuance of supplemental checks when needed
    l. Calculation of vacation payouts for employee separation
    m. Completion of Verification of Employment (VOE)
2. Online Payroll Resources -- Employees can access online payroll resources from their home computer, personal smartphone, or work computer by using one of the following systems:
    a. Employee Self Service Portal through Vista Iowa, a system employees can access their pay stubs, W-2's, employer forms, annual notices, and insurance information. The employees can also make changes to any of their demographic information
    b. Classified employees use the Vista system to record hours worked.

3. Updating Personal Information
    a. If an employee has a name change, he or she should send a copy of that new Social Security card to HR, at which time all systems will be changed.
    b. If an employee moves, their change of address should be changed in the Vista Iowa system.
4. Direct Deposit
    a. Emmetsburg Community School District requires direct deposit for all employees as a condition of employment. Employees can make changes to their bank information at any time with the use of the Direct Deposit form that can be found on the Employee Self Service system.
    b. The Direct Deposit will not be enforced until the form is completed and given to the Payroll department. If an employee does not have access to a financial institution, then the form giving ECSD the permission to mail the check (Authorized to Mail Pay Check), will be completed and returned to the payroll department.
    c. Due to the end of the fiscal year, there will be a period employees will be unable to make changes to their direct deposit or banking institution each year. Consequently, changes should be made prior to the blackout period. Generally, this annual blackout period will start the last week of June and run through the middle of August.
5. Federal and State Tax Information (W4)
    a. Upon hire with the district, each employee fills out withholding forms (W4).
    b. There are several situations where employees may want to make changes to their withholdings, including marriage, divorce, birth/adoption, dependent child becoming independent, owing taxes the year before, receiving a large tax refund the year before, receiving a lump sum contract payout at retirement or receiving a vacation payout.
6. Pay Stubs
    a. Employees have access to view their pay stub on the Employee Self service system on each pay date.
7. Year-End Notices
    a. An employee can view all W-2-s and 1095C's on the Employee Self-Service system.

8. Comp Time and Overtime
    a. All non-exempt (hourly) employees will be paid overtime for any hours worked beyond 40 hours in a given work week (Sunday-Saturday). All overtime hours must be pre approved by your immediate supervisor prior to going on overtime.
    b. Our standard work week is Sunday through Saturday.
9. Co-Curricular Assignments
    a. An exempt coach will receive their coaching salary divided evenly over their teaching contract (12 months)
    b. Task oriented stipends will be paid out in June of the current fiscal year (yearbook, etc.)

SUMMARY

The Iowa Constitution and Iowa Code address the “Public Purpose” concept regarding the use and appropriation of public funds and property and anyone using such public funds/property for private purpose, personal gain, or to the detriment of the public office commits a serious misdemeanor. The following questions should be considered before using public money – (1) Does the expenditure directly benefit a significant part of the public? (2) Is a public purpose served? (3) If the local paper headlines stated that public funds were used to pay for “xyz”, how would the community react? (4) Can the community see the relationship of the expenditure to the education of children?