

The
ADMINISTRATIVE GUIDE
To
SCHOOL FINANCIAL MATTERS
And
TRANSACTIONS

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INTRODUCTION

This document is provided by the Superintendent and Financial offices of the Ashford School district for the purpose of providing all staff members, vendors and interested organizations with guidelines and expectations. This includes purchases and requests for services funded by state and or federal grants, local grants, parental organizations and student activity funds, as well as payroll and benefits administration. The information contained in this document is based upon Connecticut General Statutes and/or Ashford Board Education policy.

Questions regarding information contained in this document should be addressed by contacting the following staff:

Purchasing, Accounts Payable and Student Activity (field trips)

Darcy Morgan x 372

dmorgan@ashfordct.org

Payroll, Employee Benefits, Grants

Lalaine San Diego x 371

lsandiego@ashfordct.org

Professional Development and all Other Questions

Jen Barsaleau x 365

jbarsaleau@ashfordct.org

PROFESSIONAL DEVELOPMENT REQUESTS

Staff members must complete the appropriate forms to attend professional development activities (Appendix A). This form is two sided and the other side is the Time Off Request Form. Forms must be complete, including the signature of the appropriate building administrator and Superintendent, not later than 2 weeks before the date of the activity. And for the purpose of finding coverage and recording when a teacher may be out of the school for training purposes, please be sure to complete **both sides** of Appendix A.

- o If a substitute is needed for your classroom, you must be sure to indicate this on the form.
- o If mileage reimbursement or other reimbursement will be sought, it must be noted on the request form. **If such notice is not given, you will NOT be eligible for reimbursement.**

Upon completion of the registration process, an executed copy of the form will be returned to you for your records.

We understand that there are occasions when you will be directed to attend professional activities by your administrator, sometimes without advanced notice. In this case, you only need to fill out as much information as you have available to you.

Forward the form to the administrator for completion. They will then forward the form to our office to complete the registration process.

Professional activities or conferences that require more than one day of absence, travel and overnight accommodations are not common. However, should this occur, extra notice will be required to make arrangements for accommodations, etc. Staff will NOT be reimbursed for anything other than mileage, unless the staff member is attending as the result of an administrative directive.

Mileage reimbursement is calculated by the finance office and the method used for calculation is done with MapQuest. The beginning destination is the address of the event and back to Ashford School. The posted IRS mileage rate as of the date of occurrence is used to calculate the reimbursement. Receipts must be submitted within 30 days of the date of event. Reimbursements will NOW be included on your paycheck and will display on your W2s.

The above applies to all district professional development activities, no matter the source of the funding.

Persons seeking exceptions to the guidelines stated must submit a written request to the Superintendent. Upon review of the request, the Superintendent will provide notice of his decision.

REIMBURSEMENTS FOR APPROVED PURCHASES

Beginning School Year 2015 - 2016, there will be a time limit to submit for reimbursements. All purchases pre-approved by supervisor must be submitted to payroll no later than 30 days of the date on the receipt in order to receive the reimbursement. Sales tax paid on the receipt will not be included with the reimbursement because it is the district's preference to use vendor discounts available with the tax-exempt status.

Persons seeking exceptions to the guidelines stated must submit a written request to the Superintendent. Upon review of the request, the Superintendent will provide notice of his decision.

REQUISITIONS AND PURCHASES OF GOODS AND SERVICES

Purchasing goods and services are the primary responsibility of the Purchasing and Accounts Payable personnel. All staff requests for the purchase of any supplies, goods, materials, subscriptions or services MUST follow the procedure outlined in this guide for consideration.

Purchasing Outline:

1. Complete the required request form (Appendix B) and attach your shopping cart or provide detailed information regarding the vendor information, as well as the item number, description, price, quantity, size, color, or anything else that may be applicable.
2. Submit the completed request form to the proper administrator for approval.
3. Once approved, the administrator's secretary will submit the completed and signed form to Darcy Morgan.
4. Purchase Requisitions will be created on Filemaker by the Administration Office personnel.
5. Email confirmation, from the person placing the order, will be sent to the requesting party that the order has been placed.

The most important guideline is that staff members must provide adequate notice to the administrator of items they wish to purchase. Any deadlines for receipt of items must be clearly noted on the request form. The district has a credit card account for purchases to vendors that do not accept purchase orders, such as Amazon.com. If the vendor you request to purchase from will only accept credit card as payment, it must be noted on your requisition. Only authorized financial office staff may use the district credit card.

Per Board of Education policy, purchases over \$10,000 require the district to obtain three (3) written quotes from vendors prior to purchase. Requests for purchases in excess of \$20,000 require a formal sealed bid process and Board of Education approval prior to purchase. No member of the staff may commit the district to any purchase that does not comply with the Board's purchasing policies.

To foster positive vendor relationships, all deliveries are to be directed to the Main Office where they will be checked in and the contents cross-checked with the purchase order. This process will ensure that orders with incorrect items will be addressed with the vendor immediately, and will ensure that invoices are paid in a timely manner. Any interruption to this process may result in past due accounts and late fees assessed to the district.

ADMINISTRATIVE REGULATION CONCERNING INVENTORIES AND DISPOSAL OF OBSOLETE OR SURPLUS EQUIPMENT/MATERIALS

EQUIPMENT

An inventory of equipment shall be maintained in a manner authorized by the State Board of Education. All items which current value exceeds \$1,000 shall be included in the inventory, with the exception of equipment permanently affixed in a building such as heaters or lockers. The equipment inventory shall serve both the functions of

control and conservation. The inventory shall include at the description, name, date of acquisition, identification numbers, original cost, and location of use of all items. A record of the date and mode of disposal of all equipment removed from inventory shall also be kept.

Any equipment in the inventory that is removed from service by age, damage or attrition may be donated or sold in accordance with Board of Education policy. If donation or sale is unsuccessful, only then will they be disposed of in a lawful and acceptable manner.

INSTRUCTIONAL EQUIPMENT

An annual inventory of instructional equipment for each classroom shall be maintained. Such items include, but are not limited to classroom furnishings, bookcases, textbooks and resource materials. Personal items belonging to an individual staff member are not to be included in this inventory. Staff members are responsible for labeling and safeguarding any materials they bring into a classroom, the district shall not be responsible for theft, damage or loss associated with such items.

SUPPLIES

A physical inventory of supplies that are warehoused shall be maintained for the instructional, cafeteria, maintenance and operations personnel and shall be recorded annually. These inventories shall be updated by the appropriate personnel as items are removed from, or added to the recorded inventory list.

PROPERTY/EQUIPMENT/SUPPLIES - IDEA and GRANTS

All property, equipment and supplies that are purchased with IDEA funds, including equipment supplied to students with disabilities attending private schools at parental expense will be labeled as being purchased with IDEA funds, and;

- Clearly marked to indicate that all property, equipment, supplies are for assistive technology for instructional or educational use and shall be inventoried in Accordance with Federal Guidelines;
- Identified on purchase orders that indicate the source of funding;
- Labeled and inventoried as required if item has an acquisition cost equal to or greater than \$5,000 per unit and a useful life of one or more years; or a value less than \$5,000 per unit and a useful life of more than one year will be labeled naming the grant source and budget code.

Any property, equipment and supplies purchased with grant funding, regardless of value or length of useful life, will be labeled as being purchased with grant funds. Labels will include the name Ashford Public Schools, the appropriate grant source and the year purchased.

The inventory system shall be under the supervision of the Superintendent of Schools and/or designee.

This regulation may be updated or amended to reflect change, additions or deletions that may be necessitated by legislative action of the State, annual audit requirements or the directives of the Ashford Board of Education.

SCHOOL ACTIVITY FUND

The School Activity Fund is an account designated for storing funds collected from students for, but not limited to, field trip admissions, athletic uniforms, consumables and student based clubs and groups within Ashford School.

An Extracurricular or Field Trip Payment Information form (Appendix C) must be completed and submitted to the Accounts Payable personnel. The funds collected must equal the total amount on the form. Upon completion of the deposit form and ALL funds have been collected, submit in its entirety to the Accounts Payable personnel. All funds will be reconciled by the Accounts Payable personnel to confirm accuracy. Once all funds have been confirmed, a purchase order and check will be issued to the appropriate vendor on behalf of the club or class making the request.

For field trips, funds should be collected far enough in advance to allow adequate time to process payment and, if required, mail to the vendor ahead of the scheduled trip. All funds collected and any questions should be directed to the Main Office. Please allow Accounts Payable personnel at least a week upon receipt of the required form and ALL funds from the actual date of the field trip.

School Activity Funds should never be overdrawn. Staff is responsible for calculating the required amounts to collect from participants to cover all costs. If there is a shortfall or overage from the funds collected, we expect the staff member planning the field trip to manage this, along with other arrangements, with the vendor. Accounts Payable personnel will only produce a check for the amount of money that has been collected. Once the funds are submitted to Accounts Payable, it will be deposited within a week.

Hardship funds are limited. If there is a true hardship, please notify Account Payable personnel. Hardship funds should not be used to cover under-collection and shortages.

DONATIONS, GIFTS, GRANTS AND BEQUESTS

Donations from parents, business, community organizations and other groups may only be accepted according to the terms of Board of Education policy, and must be approved by the Board of Education prior to acceptance. If the gift or donation is monetary, all normal purchasing procedures must be followed.

The District Office must be notified of any charitable donations for goods, supplies or equipment to the school (such as from DonorsChoose or other similar organizations). A list of items received and an estimated value, if retail value is unavailable, is required

in order to update the inventory list and fixed asset list. Any technology equipment requires consultation with the Technology Coordinator to confirm the ability to support the hardware/software and other maintenance needs.

The donating entity is to receive a letter from the school or district informing them of how the funds were expended. Purchases made using donated funds must be tracked for accountability and audit purposes.

TIMEKEEPING AND PAYROLL

Hourly employees are required to punch in and out according to their scheduled hours. Hourly staff now has the option to use computers located in classrooms, in addition to the pin-pad clock located in the Teachers' Lounge. The new timekeeping software is designed to provide convenience to all employees. In any case that abuse is suspected, your supervisor will be notified.

Any additional hours worked must be approved by your direct supervisor prior to payroll processing. If additional time is not approved, there will be no compensation for time worked outside of scheduled hours. Please discuss directly with your supervisor to ensure full compensation for additional duties.

In reference to a staff memorandum that was distributed in August, 2015 regarding the Reporting of Staff Absences:

To report an unscheduled absence, please call the school. When the automated message begins, please press 4 and then 1 to report your absence. At the tone, you should leave a brief message stating your name, the date or dates of your absence (if a partial day, state AM or PM), the reason for the absence, and whether or not you will need substitute coverage.

Absence Report and Request forms (Appendix A) must be completed and signed by the requesting staff member and their supervisor prior to submission to Payroll. If you are aware of appointments or necessary time off in advance, please submit your time-off request forms in advance. This will allow the Business Office ample time to record your request and plan for substitute coverage with advance notice. Please leave completed and signed forms in the Finance Office mailbox. Paystubs will now indicate Paid Time Off balances and may be used to plan for advance time-off requests. Please refer to your Collective Bargaining Agreement prior to requesting time off.

Voluntary deductions and payroll taxes may be changed throughout the course of the school year by utilizing the proper payroll change forms. There are specific forms required for each voluntary deduction and payroll tax. Blank forms are available in the Teachers' Lounge and in the Business Office.

Completed change and Absence Report and Request forms must be submitted by the end of the pay period in order to be included in the upcoming check date. See Appendix D for pay schedule.

Payroll discrepancies must be reported to Payroll in a timely fashion. If in fact money is owed, it will be included with the following check date.

BENEFITS

Upon New Hire Eligibility date or Life Status change date, employees have 30 days to complete and submit paperwork in order to participate in health and dental benefits. If not completed and submitted within 30 days, the employee must wait until the Annual Open Enrollment period to submit an application, which is generally in May.

Any questions or concerns regarding Timekeeping, Payroll, and/or Benefits may be directed to Lalaine San Diego x 371, lsandiego@ashfordct.org. You may email your questions or concern, or make an appointment to come into the office and discuss.

The Administrative Offices treat your benefits and compensation information with the utmost privacy and confidentiality. Please be certain to read ALL communications from Payroll as it may pertain to important information regarding your benefits and compensation.

SUMMER MAINTENANCE AND REPAIR WORK

Requests for summer maintenance or repair should include items that are larger in scope or are laborious and would not be addressed during the school year, unless deemed an emergency or represents a safety hazard to students, staff and visitors.

Requests that involve replacement furniture, electronic or office equipment, wiring, and other equipment/items must be submitted to the appropriate administrator for further action. These may have budget implications and must be submitted by March 1st annually. Unless considered a safety or emergency situation, the request will not be considered. The request will be filed for consideration for the following school year, but at the discretion of the Superintendent, may be revisited at any time of warranted.

In order to facilitate scheduling of summer projects and estimating costs associated with these projects, requests should be submitted no later than May 1st annually.

Finally, if there are any questions about the content or procedures outline in this document, please contact a member of the Finance or Superintendent of Schools office for assistance.