

MOUNTAIN VIEW SCHOOL DISTRICT



FISCAL SERVICES MANUAL

Policies and Procedures

Abstract

This manual provides simple guidance and access to all forms necessary to do regular business with Fiscal Services. Forms are available on the web and are also attached as appendices.

Fiscal Services

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INTRODUCTION – FISCAL SERVICES

Mission and Goals

The Mission of the Fiscal Services Department of the Mountain View School District is to support our students in attaining the highest levels of academic excellence through outstanding stewardship of district resources and responsive support for all district priorities and personnel.

We achieve this mission through:

1. Diligent attention to Federal and State law including the California Ed Code, IRS Guidelines, GAAP Fiscal Standards, and District Internal Control Procedures;
2. Consistent and intentional professional development to enhance our skills, engage in best practices, and remain current in all relevant regulations;
3. Outstanding customer service that is responsive, respectful and timely;
4. Prudent stewardship that places the students and community we serve at the heart of all we do;
5. Supportive teamwork that embodies the best each of us has to offer, utilizing cooperative strategies to enhance our end products;
6. Strong problem-solving skills that embody creative thinking within the bounds of financial regulation and best practices;
7. Financial accountability that considers every dollar spent as if it were our own;
8. Consistent attention to district priorities in all spending.

We are dedicated to cultivating a family-oriented environment that encourages professional and personal growth, supporting each other through challenges as they arise.

It is our pleasure to support the Mission and Vision of the Mountain View School District in all we do.

Contact Information

Senior Director of Fiscal Services, Lisa S. Loop, lloop@mtviewschools.net, X4057

Secretary II, Diane Klein, dklein@mtviewschools.net, X4056

Principal Accountant, Desiree Reyes, dreyes@mtviewschools.net, X4088

Purchasing, Luz Zavalza, lzavalza@mtviewschools.net X4058

Budget Analyst/Preschool Programs, Vanessa Tran, vktran@mtviewschools.net, X4067

Categorical Accountant, Joy Ramirez, jramirez@mtviewschools.net, X4063

Attendance Accountant, Dina Moreno, dmoreno@mtviewschools.net, X4060

Benefits and ASB Accountant, Geri Payne, gpayne@mtviewschools.net, X4066

Payroll – Certificated, Patricia Gonzalez, pgonzalez@mtviewschools.net, X4061

Payroll – Classified, Evelyn Castaneda, ecastaneda@mtviewschools.net, X4062

Accounts Payable Clerk II, Lani Kelder, lkelder@mtviewschools.net, X4059

Accounts Payable/Purchasing Clerk I, Rosie Hamilton, rhamilton@mtviewschools.net, X4064

Handbook Availability

The Fiscal Services Handbook is available in written form with all appendices attached, or on the District Website at http://www.mtviewschools.com/departments/business/fiscal_services. The online handbook contains links to all appendices in this document.

This Handbook should include all critical Fiscal Policies and Procedures utilized by district personnel. We welcome your feedback on items that may need to be added or adjusted and look forward to future revisions to communicate key guidelines and steps to facilitate your work.

ASSOCIATED STUDENT BODY – ASB

Budget

A *Preliminary Budget* must be prepared each year by **MAY 1**. The principal or designee prepares the Preliminary Budget for next Fiscal Year and submits it to the ASB Accountant. A Budget contains:

1. Estimated Beginning Balance
2. Detailed Revenue Sources
3. Detailed Anticipated Expenditures
4. Estimated Ending Balance
5. PRINCIPAL'S SIGNATURE

A *Final Adopted Budget* must be prepared each year by **OCTOBER 1** showing revisions based on new assumptions including the Actual Beginning Balance. All Budgets must be approved by the Principal and Middle School Budgets must also be approved by the Student Council.

Income/Fundraising

These forms should be utilized during the budget process to plan fundraisers. Prepare the *ASB Fundraising Request Form (4.14 in ASB Manual)* and prepare the *ASB Revenue Potential Form (4.6 and 4.15 in ASB Manual and [Appendix 7](#))* in advance.

Please note that local, state and federal regulations highly restrict FOOD SALES which is why we require advance approval. When in doubt, call The Food Services Director at 626-652-4086. Fun activity fundraisers that do not include food like Dance-a-thons and other activities sidestep all these issues. Please see your ASB Manual for further guidance.

Cash Receipts and Deposits

It is important to tie all proceeds to specific fundraising events. Use a different receipt book for each major fundraiser.

Ensure that good internal controls exist. Have different people:

1. Plan the Event
2. Sell the merchandise using a pre-numbered receipt book for all cash collections
3. Count the Cash
4. Deposit the Cash
5. Reconcile the Receipts and the Deposits using *the ASB Receipts to Cash Reconciliation Form at [Appendix 6](#)*.

DO NOT PAY EXPENSES FROM CASH ON HAND! Deposit everything earned.

Expenses

Remember the following basic information:

1. This year's income should be spent on this year's students. You should not have large outstanding balances at the end of the year.

2. Allowable expenditures are documented clearly in the ASB Manual. However, the expense should enhance the student experience at the school site. Money should not be used to purchase items that should be paid for by the regular school budget.
3. Use *ASB Check Requisition Form* to show proper approval ([Appendix 3](#)).
4. Accept only original receipts for purchases and reimbursements.
5. Use our handwritten *ASB Purchase Requisitions Form* to create a PO ([Appendix 5](#)). Send this form to the ASB Accountant in Fiscal Services 2 weeks before needed.

Again, the general rule is that an expense is allowable if it *“promotes the students’ general welfare, morale, and educational experiences.”* More detail is available in your ASB Manual at 5.3, 5.4 and 5.5. Some basics are:

Allowable

1. Magazines and Newspaper subscriptions.
2. Playground equipment.
3. Library books.
4. Supplemental equipment for student use, like telescopes.
5. Field trips.
6. Extra-curricular athletic costs.
7. Costs for student social events.
8. Scholarships and awards.

Unallowable

1. Salaries and supplies that should be the responsibility of the district.
2. Staff luncheons.
3. Staff appreciation.
4. PTA or Booster expenses.
5. Articles for personal use of district employees.
6. Repairs and maintenance of district-owned facilities and equipment.
7. Employee clothing and attire.
8. Gifts of any kind.
9. Donations (unless targeted fundraiser is advertised that proceeds will be donated to a specific charitable organization.)
10. Cash awards to anyone.
11. Gift cards unless you receive prior approval in fiscal services and submit a sheet with names and signatures of recipients afterward.

Fees

Most fees are unallowable. While you can read about allowable fees at exhibit 5.4 in your ASB Handbook, unallowable fees include:

1. ASB Membership – unless membership receives discounts to athletic and social events.
2. Fee for mandated gym apparel.
3. Fee for participation in extra-curricular activities such as band and drill team.
4. Fees for promotional garments unless they are optional.

A fee waiver policy for needy students does not make the charging of fees allowable.

If you are charging any mandated fee to your students to receive what has been deemed by courts to be a free and appropriate education, you should clear it with Fiscal Services first. Almost all mandatory fees are unallowable except in *very specific circumstances*.

[Independent Contractors](#)

Anyone providing a service for the district that is not an employee is an Independent Contractor. All contracts must be Board Approved. Submit an *Independent Contractor Service Agreement and a W-9 Form* ([Appendices 16 and 32](#)) to Educational Services for board approval. If you do not follow this process, the Contractor will not be paid until board approved. Additionally, the contractor will not be paid more than the Board Approved amount without Board Approval. *We recommend you slightly overestimate cost to prevent delayed payment and additional paperwork.*

[APPENDICES](#)

[ASB Check Requisition/Reimbursement Form](#)

[ASB Fundraiser Application](#)

[ASB Purchase Requisition Form](#)

[ASB Receipts to Cash Reconciliation Form](#)

[ASB Revenue Potential Form](#)

[Independent Contractor Service Agreement](#)

[W-9 Form](#)

ATTENDANCE ACCOUNTING

Overview

1. Attendance must be recorded **only** by a Teacher, Instructional Aide or another school employee.
2. Absences must be recorded as “unexcused” until the cause is determined by authorized personnel. Students, volunteers, non-employees, are excluded from taking attendance or verifying absences.
3. Absence verification must be in the form of a note from the parent/guardian or phone call made by an authorized employee. Phone verification slips are to be used when making a phone call to the student’s home.
4. Absence notes/phone verification slips must include the following information:
 - a. Pupil’s name
 - b. Grade
 - c. Name, relationship and signature of person who wrote note/made call
 - d. Date of and reason for absence
 - e. Date of note
 - f. Teacher name
 - g. Room number

Student Attendance Verification and Reporting

1. Attendance is to be taken by the classroom teacher via Aeries.net on a daily basis before 9 a.m. for Elementary Schools and 10 minutes after the period start time in Middle/Intermediate Schools. The weekly attendance report is to be signed and dated by the classroom teacher and filed by week. Attendance records are legal source documents and must be kept for four years per district policy.
2. Fiscal Services will coordinate shredding of attendance and other confidential records bi-annually. Warehouse pickups will be coordinated, and shredding costs will be charged to the school’s formula funds.
3. The attendance clerk/office manager will verify the weekly attendance report recording absences/tardies on the student’s attendance record. The attendance clerk/office manager is to verify that absences are posted correctly. Correct any errors noted.
4. Verification of absences will be made by either a note from the parent/guardian or phone call by an authorized school employee (usually the attendance clerk). Absences are to be verified within five days of absence per board policies. (All absences must have a note on file.) *See instructions below for completing the Absence Verification Form [Appendix 2](#).
5. At the end of each school month, absence notes and phone verification slips are to be grouped by teacher and filed by ADA month. These notes are to be kept for auditing purposes until the annual audit is complete and accepted by the Board of Education (January of next fiscal year).
6. At the end of the school month, after all, absences are cleared, the office manager is to verify that absences are posted correctly by checking between 5 – 10 absences ensuring that proper documentation is on file. After verification, the ADA reports are processed, and pupil count is verified. Reports are submitted to Fiscal Services five (5) days after the end of each ADA month.

Instructions for Completing the Absence Verification Phone Slip

1. Enter the information requested on the verification form in ink.

- a. Student's Full Name: Enter the full name of the student.
- b. Grade: Enter the student's grade.
- c. Teacher: Enter the student's teacher's name.
- d. Reason for Absence: Be specific, i.e., cold, flu, headache, bereavement (death in immediate family), etc.
- e. Date of Absence: List the date(s) of absences verified. (From ____ through ____) and the total days absent.
- f. Person Reached: Enter the full name of the person who was contacted.
- g. Relationship to Student: Enter the relationship between the student and the person who was contacted.
- h. Signature: Signature of **authorized** person making the phone call.

Instructions for Teachers/Period Attendance

1. Teachers are to input attendance on Aeries.net
2. Weekly attendance roster must have the signature of teacher **and date** and must be signed in blue or black ink.
3. **First Period Attendance:** Send to the office by the end of the period.
4. **All Periods:** Mark any student who is not in class **absent**. A student who is more than 30 minutes late to class is considered absent.
5. A student on Off-Site Suspension or Independent Study must be marked absent on Aeries.
6. Submit attendance on aeries.net at the beginning of each period.
7. Notify office if parent contacts you directly to verify an absence.
8. **Correction Sheets:** Use a correction sheet when making a change to attendance after the attendance has been submitted on Aeries.
9. **Re-admit Slips:** A **completed and signed** re-admit slip is to be issued to the student when the student returns to school with parent note attached.
10. **Field Trips:** Report to office students who will be going on a field trip and indicate which periods will be missed. Students are to be issued a re-admit before returning to class.

A2A – Attention to Attendance

A2A is the district's online system utilized to manage a unified response to attendance issues. The system helps us:

1. Send automated letters to parents regarding key attendance issues;
2. Track attendance issues and report on trends; and
3. Schedule important conferences to assist us in promoting excellent student attendance.

The district can track which schools are properly utilizing this important system, and we can see from past practice that schools utilizing the system experience improved attendances. Annual training and individual assistance are available. You can contact an A2A rep by emailing Isaac Martinez at IsaacM@sia-us.com. An *A2A Welcome Packet* can be seen in [Appendix 1](#).

[APPENDICES](#)

[Absence Verification Form](#)

[A2A Welcome Packet](#)

CASH COLLECTIONS

Money collected in the Libraries and Instructional Media Centers for payment of lost/damaged school property or materials provided for purchase must be turned in to Fiscal Services to be deposited back to district funds. Examples would be lost or damaged library/textbooks, lost locks, shop supplies, laminating film, vandalism, etc.

1. Obtain a cash receipt book from Fiscal Services.
2. Receipts must be issued and turned in to Fiscal Services in sequential order. All copies of **VOIDED receipts** must be turned in.
3. When issuing a receipt for a refund, the amount must be in brackets<>; the word “refund” written on the receipt and the original receipt number reference. Have the student/parent sign the receipt acknowledging the refund.
4. Personal checks are accepted from **employees only**.
5. Cash total must match receipts total. Use the *Receipts to Cash Collection Reconciliation Form shown at [Appendix 24](#)* to balance the cash.
6. Money and receipts must be hand carried to the Fiscal Services Office. Please make an appointment to ensure we are available to receive your cash.
7. Do not send cash in the district mail. You are responsible for the money until your records are verified with the district Bookkeeper or designee.
8. Board Policy #3450 states, “Money collected by school district employees shall be handled with prudent business procedures.”

Paragraph #3 further states, “In no case shall monies be left overnight in the schools except in safes provided for safekeeping of valuables and even then, no more than a few dollars should be kept.

Money must not be left in classrooms/libraries

1. It must be locked in the school office safe each night until it is turned in to Fiscal Services.
2. Funds are to be turned in 3 times per year; 1 week before Spring break, 1 week before Winter break; and no later than June 20th.
3. June 20 – last deposit of the school year.


APPENDICES

[Receipts to Cash Collection Reconciliation Form](#)

CLASS WALLET

Class Wallet is a new online system that teachers and other select personnel can use to make online purchases with their Lottery and LCAP classroom expense funds. The purpose is to streamline the process to make it simple and more efficient, using less paper and less human resources as well. The website for Class Wallet is <https://app.classwallet.com/login>, and your welcome email should look like this.

Important information about your funds [View this email in your browser](#)

 CLASSWALLET

Welcome!

You have funds available to use.

Here are a few important things you need to know.

1. Mountain View School District will soon fund your ClassWallet account. You can log in and access these funds.
2. Logging In. **If you are a first time user:**
 - a. Click [here](#) to go to the Login Page
 - b. Click the First time Login Button
 - c. Follow the prompts to establish your account.
3. We have online training sessions, on demand videos and articles in our knowledge base. You can access everything you need to know about ClassWallet by clicking [here](#).
4. Optional Trainings. We designed the platform for maximum simplicity and ease of use, but if you want to request a personal walk-through / webinar, please email webinar@classwallet.com.
5. Click on the button below to access your ClassWallet account.

Thank you,
Your ClassWallet Team

[Log In](#)

Once you receive this notification email, your funds are available. At that time, do the following steps:

Step 1: Establish your ClassWallet account: Go to app.classwallet.com and click on “First Time Login.” Enter your school email address and follow the prompts to establish your account.

Step 2: Verify your account: Click on the link in the email to verify your account.

Step 3: Funding: Your Lottery and LCAP allotments will be in your class wallet.

Step 4: Shop Online: School Specialty, Office Depot, Best Buy, Amazon and many of the vendors you use regularly have partnered with ClassWallet so you can buy what you need using credit from your ClassWallet account. You will find links to all the stores through your ClassWallet dashboard.

Step 5: All deliveries are made to the School Site or Department. Please give a copy of your order to your Media Resource Clerk so they can verify your delivery is correct.

Step 6: Help & Support:

a) **Webinars:** For a step by step walkthrough on how to use your grant dollars on Class Wallet, you can attend weekly webinars on:

Wednesdays 1:00 - 1:30 pm EST
Click to Join or paste this URL
<https://classwallet.clickmeeting.com/usertraining>
[+1 \(832\) 706-2490](tel:+18327062490) Participant PIN 676588#

b) **Customer Support:** Email Class Wallet at help@classwallet.com or call 877-969-5536 and a customer support representative will personally walk you through step-by-step with any assistance you need.

c) **On-Site Webinars as requested:** We will be setting up some brief 20-30 minute training at school sites who request assistance during staff meetings early in the year to make sure the system is working for you and that you are all set up. I will send a note out to the principals so they can see if their teachers would like some additional training.

d) **Call the District:** While we are not the best people to walk you through actual Class Wallet processes, please call Lisa Loop at 626-652-4057 or email lloop@mtviewschools.net if you have any questions regarding District procedures for purchasing classroom supplies, with or without the use of Class Wallet.

How Does Class Wallet Change School or Department Processes?

Adding Users and Adjusting Allotments

Please use the *Class Wallet User/ Allocation Form* ([Appendix 8](#)) to add users, change user information, or adjust allocations. We need these forms to keep track of adjustments we make.

[Media Resource Clerks](#)

When teachers or other staff members use class wallet, your workload is reduced because you do not have to create a purchase requisition in Smarte Finance. As for the delivery and distribution of the order, the process is the same. Please accept delivery and go over the packing slip in comparison with the order copy given to you by the teacher or other employee. Then send the packing slip and order copy to Fiscal Services indicating “Class Wallet Purchase” on the packing slip.

[Office Managers](#)

Each of you has a Class Wallet account so you can track teacher balances and review orders if you like. You can also assist your principal in ensuring the names and amounts allocated at your site are accurate. While you do not have a balance on your account to spend, you may use this as a tool to process EMERGENCY ORDERS only. This is not a tool to side step the Purchasing preapproval process. But it can be used as an occasional tool to order something quickly online in an emergency situation. You can get an emergency allocation by contacting the accounting department.

[APPENDICES](#)

[Class Wallet User Allocation Form](#)

CONFERENCE ATTENDANCE

Approval

Conference attendance must be approved in advance by the appropriate supervisors. The *Conference/Substitute Request Form* is in [Appendix 9](#). Give the completed form to your immediate supervisor for approval as soon as possible. It is then signed by appropriate leadership and is sent to the Educational Services Department for processing. The item is then prepared for Board Approval.

This process takes a fair amount of time. If you have less than two weeks before the conference date, you should walk this form through the process to ensure it gets on the Board Agenda. Please call the Ed Services Executive Assistant (X4961) for deadlines.

Once the form reaches the accounting office, it will be checked for appropriate and available funding sources. It will then go to Purchasing. You will be contacted by the MVSD Buyer to assist with making conference registration arrangements. *You can also contact the MVSD Buyer at (X4058).*

Budget and Substitute Costs

Do not forget to indicate the budget you would like to use to pay for the conference and/or substitute personnel required. If you leave important information blank, your form will take longer to process. Teachers requesting a sub must do so on the AESOP system as well as indicating the budget being used to pay for the substitute on the Conference /Substitute Request Form.

Reimbursement

Reimbursements for meals at conferences can be made using a District Per Diem Rate of \$64 per day for meals, tips, and incidentals. If you use the Per Diem Meal rates, you do not need to submit meal receipts. However, original receipts will still need to be submitted for lodging, airfare, parking and public transport. Fill out the *Conference Reimbursement Form* shown in [Appendix 10](#) as follows.

Per Diem

You will be given per diem as opposed to having to submit original receipts for meals. We are using a common federal rate of \$64 for meals and incidental expenses like baggage tips. You do not need to turn in any receipts and must use the Per Diem policy for your entire visit. Partial days will use the rates below and include incidentals. Additionally, if your conference registration includes any meals, you must deduct that meal using the federal breakdown as follows:

- Breakfast \$15
- Lunch \$16
- Dinner \$28
- Incidental \$5

PLEASE NOTE THAN ANY TRAVEL DONE ON FEDERAL FUNDS WILL REQUIRE ADDITIONAL ANALYSIS BASED ON LOCATION TO ENSURE THE DISTRICT RATE DOES NOT EXCEED THE FEDERAL ALLOWABLE RATE FOR THE LOCATION AND SEASON.

Actual Cost Reimbursement

You will receive actual reimbursement of lodging, airfare, public transportation, and parking expenses. You must itemize these expenses on the *Conference Reimbursement Form* ([Appendix 10](#)) and include

original receipts. If there is a preapproved business reason your meals might exceed the Per Diem rate you must include ORIGINAL ITEMIZED RECEIPTS for the entire visit and have those estimates be APPROVED IN ADVANCE. Otherwise, the Per Diem rate will be utilized.

Please see the *Conference Reimbursement Form Sample* at [Appendix 11](#).

SUMMARY: Conference Attendance Approval Process

The following steps apply to Conference Attendance Approval:

- Attendee Fills out Conference Attendance Approval Form.
- Supervisor Approves Form, ensuring budget and substitute items are filled out.
- Form is forwarded to Educational Services Executive Assistant.
- After review, it is approved by the Assistant Superintendent of Educational Services.
- It is then forward to Personnel to ensure all substitute requests are handled.
- It is then forwarded to Accounting to ensure all account codes are accurate.
- It is then forwarded to Payroll so proper accounts are used to pay for Substitutes.
- It is then forwarded to Purchasing to ensure all registration fees are processed through purchase orders.
- It is then kept in Purchasing and used to verify approved expenses when Conference Reimbursement Requests come in.

SUMMARY: Conference Reimbursement Approval Process

The following steps apply to Conference Reimbursement Requests:

- Attendee fills out Conference Reimbursement Request
 - Fill out the name, conference title, location, and the dates of the conference *including start and end times*.
 - Fill out the cost of registration if paid by you, airfare, and mileage from your car.
 - Enter the District Per Diem by meal on the reimbursement form so we can assess partial days and meals covered in your conference package. You do not need to submit any meal receipts or baggage charges.
 - For each day at the conference, write down the date, cost of lodging, and parking if applicable. Attach original receipts that match these costs.
- The supervisor approves the request.
- The appropriate person inputs the request into Smarte Finance and writes the Requisition # on the top of the form.
- The form is sent to Accounting where the request is verified against Approved Conference Attendance Form.
- The Reimbursement Request is given to Accounts Payable for processing.

[APPENDICES](#)

[Conference/Substitute Request Form](#)
[Conference Reimbursement Form](#) and [Sample](#)

CONSULTANTS

Consultants or Independent Contractors are individuals who are not employees of the district and who are specially trained, experienced, and competent to perform special services for the district.

Compensation is made as a **fee for services performed** and **does not include** any employee-type fringe benefits. Current employees of the district can never be an independent contractor. If you are on the district payroll, all payments for services must be made through payroll.

Before contracting with an independent contractor:

1. Determine whether an employee normally performs the function.
2. Is an employee available to perform the task?
3. Be aware that an independent contractor is not under the control or direction of the district on how the contractor performs the work or how the work is to be done.

Are they a Consultant or an Employee?

Factors that aid in determining whether the right of direction and control exists are listed below:

1. Is the contractor engaged in separate bona fide business?
2. Is the contract for a specific one-time task?
3. Does the contractor control the manner of performance?
4. Are the results primary, not the means?
5. Does the contractor have an investment in tools, equipment, and facilities?
6. Does the contractor perform services for more than one client?
7. Does the contractor set his hours and time of work?

If the answer to any of the above questions is “no”, the individual is probably not an independent contractor. If you have questions, speak with the Senior Director of Fiscal Services for assistance.

How to Hire a Consultant or Independent Contractor

When you hire a consultant, please complete the *Independent Contractor Service Agreement* ([Appendix 16](#)) and submit the completed form to Educational Services. The item will then be prepared for Board Approval.

Following approval by the Board of Education:

1. The completed Independent Contractor Service Agreement is sent to Fiscal Services.
2. A purchase order will be issued for the amount approved by the Board of Education.
3. Upon completion of service, the Consultant is to submit an invoice to the site principal or department head for signature.
4. The signed invoice is to be submitted to Accounts Payable for payment.
5. You cannot pay more than the board approval or contract amount.

APPENDICES

[Independent Contractor Service Agreement](#)

CONTRACTS

The Superintendent or designee may enter into contracts on behalf of the district. All contracts must be approved or ratified by the Board (BP 3331). Procedures for submitting contracts for payment are as follows.

1. Contracts should be processed by the individual most familiar with the Contract through the Department the Contract is related to.
2. Administrators must follow all procurement and purchasing policies as described in this manual.
3. Once a contract is received through appropriate procurement practices, the individual responsible will prepare the item for Board Approval through either Educational Services, Business Services or Personnel.
4. The board item along with a copy of the contract is submitted to the appropriate Division Head for approval.
5. Once the item is approved by the board, the appropriate Division Head may sign the contract, keeping a copy for their records.
6. The contract can then be entered into Smarte Finance so that it is encumbered and prepared for payment. A copy of the contract must be attached to the electronic purchase requisition through Smarte Finance. A copy of the resulting purchase order will be sent to the appropriate individual when prepared.
7. The individual who initiated the contract must sign any resulting invoices indicating the goods or services have been received. This signed invoice should be forwarded to Accounts Payable for payment.

DONATIONS

All donations must be board approved before deposited. Please send the donation check along with paperwork describing any restrictions on the donation to the Assistant Superintendent of Business Services Office. Paperwork should include the following:

1. Items and/or amount being donated
2. The donor and/or company name
3. The address of donor
4. Intended use of donated funds or items

A board item will be prepared to describe the donation. Once approved by the board, the donation will be deposited into the appropriate account for expenditure.

Donations to specific schools are deposited into a local donation account identifying the school, for example, Baker's Local Donation Account is 1501020. This balance rolls over each year. Do not deposit donations into your ASB Account. Your ASB account is for income related to specific fundraising activities. See ASB Handbook for further information on ASB income.

EMPLOYEE ABSENCES

Classified Members

Classified employees are required to contact their immediate supervisor/school site to report absences. If you require a sub, you must also call the Substitute Request Line at (626) 331-5500.

Online Reporting System

CURRENT SOLUTIONS /WEBHOURS – CLASSIFIED CSEA MEMBERS

All absences including sick, personal, and vacation must be entered by the employee immediately. The Login page is at <https://www.currentsolutions.net>. Office managers are required to keep track of school site classified employee absences on an Excel workbook and to audit and verify that employees have entered absences into Web Hours. Absences are approved by his/her immediate supervisor. Absence balances are available online.

Certificated MVTA Members

All absences including district/school business must be entered by the employee at least one (1) hour before the shift start time. A substitute will be arranged through the automated process for those employees requiring a sub. Absence balances are available online.

Online Reporting System

AESOP

Extended Leave

When an employee is aware of a medical problem that will require an extended leave, they are to notify their supervisor immediately and refer to their bargaining unit agreement for detailed instructions.

All employees are eligible for one day of leave per month. It can be accumulated and is transferable from district to district. The transfer must be made within one year of the change in districts.

1. Sick Leave: Employee's illness, any doctor appointment such as medical, dental, or vision.
2. Personal Necessity: Classified seven (7) days per year of the employee's available sick leave can be issued for personal necessity. Certificated ten (10) days per year of the employee's available sick leave can be issued for personal necessity. Refer to the regulations in the bargaining unit contracts for appropriate uses.
3. Bereavement: Employees are eligible for a maximum of three (3) days bereavement leave of absence, or five (5) days leave of absence if 200 miles or out of state travel is required without loss of salary or sick leave on account of the death of any member of his/her immediate family. Refer to bargaining unit contracts for the definition of immediate family.

Comp Time

For Classified Staff, if your supervisor approves Comp Time in lieu of extra duty pay, you must submit these hours on a time sheet to the appropriate personnel, usually an Office Manager. Once approved by your supervisor, these hours will be tracked, and you can use them just like any other vacation or sick time benefit. Comp Time is subject to the same approval structure as any other time off request and must be approved by your supervisor and submitted on Web Hours.

FEDERAL FUNDS – UNIFORM GUIDANCE

All federal funds are subject to specific fiscal standards as described in 2 CFR 200 Uniform Grant Guidance, in addition to the spending guidelines and priorities established by the federal award. The district maintains a Federal Fund Uniform Grant Guidance Handbook detailing multiple key guidelines.

The board or its designees shall ensure federal funds received by the district are administered in accordance with federal requirements, including but not limited to the Federal Uniform Grant Guidance. The board designates the Superintendent as the district contact for all federal programs and funding.

The Superintendent or designee, in collaboration with the Director of Federal and State Programs and the Senior Director of Fiscal Services, shall establish and maintain a sound financial management system to include internal controls and federal grant management standards covering the receipt of both direct and state-administered federal grants, and to track costs and expenditure of funds associated with grant awards.

The district's financial management system shall be designed with strong internal controls; a high level of transparency and accountability; and documented procedures, to ensure that all financial management system requirements are met.

Allowable Costs

Expenditures must be aligned with approved budget items. Any changes or variations from the state or federally approved budget and grant application must be approved by awarding agency. When determining how the district will spend grant funds, the Director of State and Federal Programs will review the proposed cost to determine whether it is an allowable use of federal funds before obligating and spending those funds on goods and services.

All costs supported by federal education funds must meet the standards contained in EDGAR, 2 CFR Part 3474 and 2 CFR Part 200 Subpart E. Costs must be:

1. Necessary and reasonable for the performance of the federal award.
 - a. Necessary costs are determined by the needs of the program. Was this expenditure necessary to achieve a specific objective of the federal award?
 - b. A cost is reasonable if, in its nature and amount, does not exceed that which would be incurred by a prudent person under the circumstances. Sound business practices were followed, and purchases were comparable to market prices.
2. Allocable to the federal award in that goods or services are chargeable or assignable to the federal award in accordance with the benefit received.
3. Consistent with policies and procedures that apply uniformly to both federally-financed and other activities of the school and/or district.
4. Conform to any limitations or exclusions set forth as cost principles in Part 200 or in the terms and conditions of the award.
5. Treated consistently. For example, a cost cannot be assigned to a federal award as a direct cost if any other costs incurred for the same purpose in like circumstances has been assigned as an indirect cost in another award.
6. Adequately documented.

7. Calculated in accordance with generally accepted accounting principles (GAAP), unless provided in Part 200.
8. Not included as a match or cost-share on another grant, unless specifically authorized.
9. Net of all applicable credits.

CFR Part 200 has identified 55 specific cost items (commonly referred to as **Selected Items of Cost**) as either allowable or unallowable. These specific items are listed in [Appendix 13 – Federal Selected Items of Cost](#). Identified allowable costs must also meet the standards identified in items 1-9 listed above. For example, although conferences are allowable, attendance at a conference may be unallowable under an award if it is not necessary to meet program objectives or reasonable regarding cost, or allocable regarding the benefit assignable to the federal award.

Disposition of Property Acquired with Federal Funds

When the district determines that real property, including land, land improvements, structures, and accessories to it, acquired under a federal award is no longer needed for the originally authorized purpose, the district must obtain disposition instructions from the Federal awarding agency or pass-through entity administering the program, in accordance with applicable law and regulations. (2CFR Sec. 200.311)

When the district determines that equipment or supplies acquired under a federal award are no longer needed for the original project or program or for other activities currently or previously supported by a federal awarding agency, the Director of State and Federal Programs and Accountability will contact the federal awarding agency or pass-through entity administering the program to obtain disposition instructions, based on the fair market value of equipment and supplies.

Generally, items with a fair market value of \$5,000 or less that are no longer effective may be retained, sold, purged, or transferred to the district. For items with a fair market value greater than \$5,000, the federal awarding agency is entitled to the federal share of the current market value or sales proceeds.

If the district is replacing the equipment or supplies, the district may use the existing equipment or supplies as a trade-in or sell the property and use the proceeds to offset the cost of replacement property.

The Director of State and Federal Programs and Accountability will be responsible for contacting the federal awarding agency and determining the process for disposition of equipment or supplies.

The district may use the following methods in disposing of unnecessary equipment or supplies acquired with federal funds:

1. Public auction and/or online sale – generally conducted by a licensed auctioneer.
2. Salvage – scrap sold to local dealers.
3. Negotiated sale – normally used when disposing of items of substantial value.
4. Sealed bid – normally used for items of substantial value or unique qualities.
5. Pre-priced sale – large quantities of obsolete or surplus equipment or supplies may be sold by this method.
6. Donation to charitable organizations, for equipment or supplies with little to no value.
7. Disposition to trash for equipment or supplies with no value.

The Senior Director of Fiscal Services will be responsible for maintaining records of obsoleted and surplus property disposed of and will report to the federal awarding agency when required.

For district procedures on the disposition of inventory and fixed assets, please see that section (page 28.)

Purchasing Requirements for Federal Fund

In addition to the district, county and state regulations on purchasing listed in the Purchasing section of the handbook, procurement practices for purchases with federal funding must follow additional regulations specified in 2CFR Part 200.

1. *Micro-Purchases* are purchases of supplies, equipment or services in which the aggregate amount does not exceed **\$3,500**. Micro-purchases can be awarded without soliciting competitive quotes if the district considers the price to be reasonable. The district will maintain evidence of this reasonableness in the records of all micro-purchases.
2. *Small Purchases* fall between **\$3,500 and \$19,400**. For small purchases using federal funds, written or telephone quotes are secured from a minimum of three (3) qualified vendors. Records of these quotes must be maintained with the purchase documentation.
3. *Formal, competitive bidding* is required for all purchases above **\$19,400**. Exceptions include
 - a. Item is available only from a single source;
 - b. Emergency situation will not allow for the delay caused by public bidding;
 - c. Federal awarding agency expressly authorizes noncompetitive proposals in response to a written request from the district; or
 - d. After solicitation of a number of sources, competition is deemed inadequate.

The Competitive Bidding Process

1. Request for proposals must be publicized and identify all evaluation factors and their relative importance;
2. Proposals must be solicited from an adequate number of qualified sources;
3. The district must have a written method for conducting technical evaluations of proposals to select recipient;
4. Contract must be awarded to the responsible firm whose proposal is most advantageous to the program with price and other factors considered; and
5. The district may use competitive proposal procedures for qualifications-based procurement of Architectural/Engineering (A/E) professional services whereby competitors' qualifications are evaluated, and the most qualified competitor is selected, subject to negotiation of a fair price.

Sealed Competitive Bidding Process

Sealed Competitive Bids should be used when a fixed price contract is awarded to the responsible bidder whose bid, conforming to all material terms and conditions of the invitation, is the lowest priced bidder. This is feasible when a complete, realistic specification or purchase description can be given and the procurement lends itself to a selection based solely on price. The following requirements apply.

1. Request for sealed bids is publicly advertised, and bids are solicited from an adequate number of known suppliers, providing them sufficient response time prior to the date set for opening bids;

2. The invitation includes any specifications and pertinent attachments, defining the items or services in order for the bidder to properly respond;
3. All bids will be publicly opened at the time and place prescribed in the invitation for bids;
4. A firm, fixed-price contract award will be made in writing to the lowest responsive and responsible bidder;
5. Any or all bids may be rejected if there is a sound documented reason.

Time and Effort Reporting

Revised Time and Effort Reporting forms are based on 2 CFR 200.430 in the Uniform Grant Guidance Standards. Non-exempt employees fully or partially paid from federal funds, multi-funded or employees with a single cost objective must track working hours for the Fiscal Department to ensure the appropriate percentage of time worked is charged to the federal grant.

1. Employees charged 100% to federal funds can fill out a *Semi-Annual Certification Form at [Appendix 26](#)*.
2. Employees charged less than 100% to federal funds fill out the Monthly Time and Effort Report given to them by the Director of State and Federal Programs.

Without federal funds that supplement our state entitlement, we would not be able to afford the positions that exist due to these critical federal grants we receive. Time and Effort Reporting for these positions is non-negotiable and should be done within working hours daily.

Travel Reimbursements

The MVSD travel reimbursement policies are uniform for both federal and non-federal travel costs. Non-federal travel reimbursements utilize district set maximums that can be adjusted based on allowable circumstances. Federal funds used for conference or travel expenses will require additional oversight by the Director of State and Federal Programs along with the Categorical Accountant. **We will ensure Per Diem rates do not exceed Federal Guidelines based on location and season of travel.** For Travel Reimbursement processes, please see the Conference Attendance Section starting at page 15.

Further Guidance

If you need further information on the Uniform Grant Guidance regulations on Federal Funding, please see the full **MVSD Federal Uniform Guidance Manual**.

[APPENDICES](#)

[Federal Selected Items of Cost \(Allowable/Unallowable\)](#)
[Semi-Annual Certification Form](#)

FIELD TRIPS

District policies and procedures must be followed on all field trips. The following steps are used to set the trip up.

Transportation

1. Originator will fill out the top section of the *Transportation/Field Trip Request Form* at [Appendix 31](#).
2. Determine size, type (special education needs) and the number of buses required. What time should you leave? How many students and adults? Do you know what funding will be used?
3. Submit requisition to the principal or another supervisor for approval.
4. The supervisor makes a final determination on funding source, signs to approve the field trip request, and forwards form to office manager.
5. The Office Manager will check with transportation on the availability of buses for your field trip.
6. If MVSD buses are not available, contact an outside carrier.
7. Complete the field trip request form, including departure and arrival times if not noted, make sure the funding source is clear.
8. Forward completed field trip request form to transportation department for verification.
9. Once field trip has been verified and signed by the Transportation Manager, transportation will forward the form to Educational Services Department for required signatures.
10. The field trip request form is signed by the Superintendent of Educational Services for approval or disapproval. If federal funds are used for the trip, the form must also be signed by the Director of Federal and State Programs.
11. Forward signed forms to Fiscal Services Department (white), school sites (golden rod) and transportation (pink). This step confirms the details to all needed parties.
12. If determined to be an MVSD carrier, the Account Clerk IV will charge the account as identified on the Field Trip Request Form. If an outside carrier is used, the Field Trip request form will be forwarded to the Principal Accountant for an account number, and then sent to Purchasing for a purchase order.
13. Buyer issues a purchase order if outside transportation agency is used.
14. If a purchase order is issued to an outside carrier, the invoice will come to Accounts Payable. The invoice will be forwarded to the appropriate person for signature and then paid.

Please note that this process does NOT generate a purchase order for Entrance Fees. The office manager or another responsible party must create a purchase request through Smarte Finance to generate a PO for entrance fees.

Please allow several weeks to execute this process.

Lunch Requests

The following steps are used to set up Lunch Requests.

1. Originator will fill out the top section of the *Food Services/Field Trip Lunch Request Form* (see [Appendix 14](#)).
2. Submit this Lunch Request Form to the site Cafeteria Manager/Lead ten business days before the trip, retain the goldenrod receipt. The pink copy will be returned to you, confirming the order with the Central Kitchen.
3. Call the Site Cafeteria Manager/Lead two (2) days before the field trip date to confirm your order will be ready on the morning of your event. IMPORTANT
4. On the day of the Field Trip, the teacher or office staff must call the kitchen with the physical count of students present for the Field Trip. If the sack lunches exceed the number of students participating in the field trip, the extra meals may be charged to the Principal.
5. **A meal roster must be provided when the teacher or designated staff member pick up the lunches.** A teacher's classroom attendance list may be used as a meal roster. This list confirms the students receiving meals during the field trip and must be entered into the computerized meal count system. **Meals will not be given to students that are not present at the Field Trip event.**
6. Payment for the adult lunches may be accepted by the Site Manager at the time the order is confirmed or when the lunches are received.
7. **To cancel an order, you must call your cafeteria manager.** If the order is not canceled and the sack lunches are prepared for your classroom, your students will receive the sack lunch rather than the menu lunch.

[APPENDICES](#)

[Food Services/Field Trip Lunch Request Form](#)

[Transportation/Field Trip Request Form](#)

FIXED ASSETS AND PHYSICAL INVENTORY

The District maintains internal controls, administrative regulations and procedures to ensure that goods and services are delivered by the terms, conditions and specifications of the designated contract or purchase order. As noted in the RECEIVING section of this manual, delivery of goods and services is documented on packing slips or invoices as received before an invoice can be paid. The responsible party should check or circle each item received and then sign and date the bottom of the packing slip or invoice to document receipt of items or services. Additional steps must be taken for the property included in the inventory management guidelines. The current district policy is that all items above \$500 are included in our inventory system and all items over \$5,000 shall be considered a Capital Asset except Buildings and Building Improvements which are capitalized at \$50,000 (BP 3440).

Property/Classifications

Property shall be classified as equipment, supplies, computing devices, and capital assets as defined and specified by law, regulations and best accounting practices (check for a board policy and note number).

Inventory will be received by the Warehouse unless alternate arrangements are made for large deliveries or items more appropriately delivered elsewhere. The designated staff member (warehouse employee, school IMC, or another responsible party) will inspect the property, compare it to the applicable purchase order, and ensure it is appropriately logged and tagged in the district's property management system. This software is maintained in the warehouse. If the property is delivered elsewhere, you must work with the District Buyer and Warehouse Personnel to ensure the item is logged and tagged appropriately. An *Inventory Control Form* ([Appendix 17](#)) is used to clearly identify items 1-7 below.

Items acquired will be physically labeled by the source of funding and acquisition date. Inventory records of equipment and computing devices must be current and available for review and audit, and include the following information:

1. Description of item, including manufacturer's model number.
2. Manufacturer's serial number or other identification number.
3. Identification of Funding Source.
4. Acquisition date and unit cost.
5. Source of items, such as company name/vendor.
6. Percentage of Federal Funds used in the purchase.
7. Present location, use, the condition of the item, and date information was reported.
8. Pertinent information on the ultimate transfer, replacement, or disposition of the item and sale price of the property.

Inventory will be updated as items are sold, lost or stolen, or cannot be repaired, and new items are purchased.

Physical Inventory

A physical inventory of property will be completed by designated district staff annually by BP 3440. The physical inventory shall be conducted and the results will be reconciled with the inventory records.

Maintenance

The district establishes adequate maintenance procedures to ensure that property is maintained in good condition in accordance with law.

Safeguards

The district ensures that adequate safeguards are in place to prevent loss, damage or theft of property. Any loss, damage or theft will be reported to the Assistant Superintendent of Business Services and investigated and fully documented, and may be reported to local law enforcement.

If the property was purchased with Federal funds, the district will submit copies of all investigative reports and insurance claims to the federal agency. The district may be responsible for replacing or repairing lost, damaged or stolen items. Replaced equipment is the property of the originally funded program and should be inventoried accordingly.

All district property may only be loaned in accordance with Board Policy 3260 and administrative regulations.

Disposition of Property

The sale or other disposition of district property valued at \$500 or more (as evidenced by the placement of an Inventory Tag) must be approved by the Board of Education in accordance with Education Code Section 39520.

Complete *the Disposal of Fixed Assets Form* ([Appendix 12](#)). Include on the form items that have been stolen, lost, damaged beyond repair, items used for trade-in towards the purchase of a new item, noting each reason for disposition. Include the barcode number (peel the barcode from asset and tape to back of white copy of the form) and the serial number. This form does not replace the vandalism report. For more information regarding disposition of books and supplies, refer to Board Policy 3260.

Furniture and/or equipment that is no longer needed but is usable and in good repair can be offered to other sites. However, you must complete the *Inventory Transfer Form* ([Appendix 19](#)) to notify Fiscal Services of the change of location for any items that have an Inventory Tag. Please have the IMC or Site Technology Technician complete this form to assist in year-end inventory processes.

For Disposition of Property Acquired with Federal Funding – See Federal Funds Uniform Guidance section.

APPENDICES

[Disposal of Fixed Assets Form](#)

[Inventory Transfer Form](#)

[Inventory Control Form](#)

GIFT CARDS

Using Gift Cards as rewards for student and/or employees is not the preferred method for incentives because the purchase and distribution of Gift Cards is highly susceptible to fraud. So please only use this rarely and only if other options, such as gifts of books or other allowable items, are not feasible.

If you do chose to use a gift card as a method for incentives, you must follow proper protocol or risk losing your investment and counting it as a personal expense. You must follow these procedures if you wish to be reimbursed for gift card purchases.

1. This decision must be pre-approved by your supervisor, and then by the Assistant Superintendent you work under. Finally it must be approved in Fiscal Services at which time you will be notified you may proceed. Please use the *Gift Card Approval Form* at [Appendix 15](#) to complete the approval process BEFORE purchasing your gift cards as approval is not guaranteed.
2. While distributing these gift cards, you must have each person who receives a gift card (student, parent or employee) sign a Gift Card Receipt Form. This guarantees that these cards were received by the people intended and it is a verifiable statement. Auditors may well verify that these cards were received.

Again, we prefer you do not use gift cards as incentives or rewards. While not completely unallowable, they send the wrong message and these incentives could be viewed as a gift of public funds, which is illegal. Approval from Fiscal Services will be extremely rare so use this option wisely and sparingly.

[APPENDICES](#)

[Gift Card Approval Form](#)

MEDIA RESOURCE CLERKS

Please note that “IMC Clerk” refers to the Media/Resource Clerk or the person designated by the Principal to handle purchase order responsibilities. The guidelines below should be followed.

RECEIVING RESPONSIBILITIES

1. IMC Clerk or designee is the only person on school sites to receive deliveries of packages from warehouse and outside commercial sources. The principal is to inform all staff members of this procedure.
2. All orders are to be forwarded to the IMC Clerk who will retain a copy and will input into Smarte for ordering.
3. The blue confirmation copy of the purchase order will be forwarded to the IMC Clerk. It is to be attached to their copy and kept in the records at the site.
4. Walk-In Purchase Orders will be sent to the IMC Clerk who will retain the blue confirmation copy and forward the white copy to the requestor. The requestor is to bring purchased materials along with the receipt to the IMC Clerk for verification of the items purchased. The IMC Clerk will make a copy of the receipt and attach the copy to the previously received blue confirmation copy and order copy. These will be placed in a file labeled Completed Purchase Orders. The original receipt is to be signed by the requestor and the IMC Clerk as “received” and sent to Accounts Payable in Fiscal Services.
 - a. On a weekly basis, review blue confirmation copies of walk-ins. If any are over 60 days old, contact requestor to confirm walk-in was used and obtain a receipt if so.
5. The IMC Clerk is to receive all packages delivered to the school sites including packages delivered by commercial sources (UPS, FedEx, etc.). Packing slips from commercial deliveries will be signed by the recipient once items are checked and forwarded to the IMC Clerk for signature and sent to Accounts Payable, Fiscal Services. A copy of the packing slip should be made and attached to the blue confirmation copy and order copy and filed in the Completed Purchase Orders file.

RECEIVING EQUIPMENT

Any item of equipment over \$500 (with tax and shipping) must be recorded into the district’s inventory system. Usually these items are received at the warehouse, but when they are not:

1. A copy of the purchase order, an *Inventory Control Sheet* (see example at [Appendix 18](#)), and inventory barcode(s) will be sent to the school site from the Purchasing department when equipment is ordered. Follow these procedures to ensure all equipment over \$500 dollars is part of the inventory.
2. When the IMC Clerk receives the merchandise, first follow the procedures for “Shipment Receiving”
3. The IMC clerk is then responsible for:
 - a. Completing the Inventory Control Sheet. You should include:
 - i. The physical location of the item;
 - ii. The serial number;
 - iii. The asset tag number; and
 - iv. The “received by” section.

- b. Keeping the *pink* copy of the Inventory Control Sheet in your binder with the purchase order and requisition copies for that order.
- c. Affixing inventory barcodes (see example in this section) to the appropriate item (notify Purchasing if you did not receive a barcoded asset tag).
- d. Etching “**MVSD**” and **barcode number** on the item and **funding source** (T-I, LCAP, Formula, etc.) **PLEASE BE SURE THAT THE SERIAL NUMBER AND BARCODE ON PAPERWORK MATCH THE ITEM.**
 - i. Etch item only if sure item is correct, undamaged, and will not be returned.
 - ii. Computers and audio/visual equipment will be barcoded in the Warehouse. However, you will need to etch these items yourself.
- e. Contacting the Purchasing Office if your equipment does not have barcoded asset tags or inventory control form.

The completed Inventory Control Sheet is to be returned to the Purchasing department in Fiscal Services, within **seven** working days of receipt of merchandise, along with a copy of the **signed and dated** packing slip.

[APPENDICES](#)

[Inventory Control Sheet – Blank Form \(updated 8/10/17\)](#)

[Inventory Control Sheets – Examples](#)

MILEAGE REIMBURSEMENT

Mileage reimbursement can be made when employees drive their personal vehicle to complete district business. This travel should be authorized by a supervisor prior to commencement. The District utilizes the standard mileage reimbursement rate adjusted annually by the IRS. You can see these rates at <https://www.irs.gov/tax-professionals/standard-mileage-rates>. The rates are also changed as needed on our *Mileage Reimbursement Claim Form* shown at [Appendix 20](#).

Mileage is calculated from your regular workplace address to the location you are traveling to. Transportation expenses between your residence and your regular/main place of work are personal commuting expenses and are not reimbursable.

IRS Requirements for Reimbursement:

- Origin
- Destination
- Date
- Business purpose
- Number of miles traveled

Travel by personal automobile is an allowable expense when it is the most economical and reasonable mode of travel under the circumstances. Factors to consider include the travel distance and additional meal and lodging expenses associated with longer travel time. The District's mileage reimbursement is intended to cover all transportation and vehicle operating costs, including auto insurance.

Reimbursement for personal automobile travel will not exceed the total cost of round-trip coach airfare to and from the nearest commercial airport serving the destination, plus reasonable costs of other appropriate local transportation at the destination. If roundtrip mileage to and from the destination exceeds 600 miles, documentation of the cost of round-trip coach airfare must be attached to the traveler's expense report. For travel less than 600 miles to the destination, no further cost justification documentation is needed. The District will reimburse tolls and reasonable parking charges associated with personal automobile travel. Associated receipts for any expenses greater than \$25 must accompany the traveler's expense report. The District will not reimburse expenses for the cost of repairs to personal vehicles.

If an employee's vehicle is used for official district business and causes bodily injury or property damage to another party, the employee's personal insurance provides primary coverage.

[APPENDICES](#)

[Mileage Reimbursement Claim Form](#)

PETTY CASH – ASB and Other Required Employees

Certain employees require regular access to small amounts of cash to:

- Make emergency purchases;
- Give change, for example, for stamp purchases or lost library books; or
- To facilitate the functions of the ASB organization in relationship to fundraising or events.

Please utilize the *Request to Establish Petty Cash Form* ([Appendix 25](#)). Each Petty Cash Fund must have one person responsible for the safeguarding and reconciliation of the fund.

When funds are removed from Petty Cash for a purchase, the individual taking the cash should sign a cash received receipt. When a receipt for Goods and Services is returned with any change, the cash received receipt is destroyed. Or you can reimburse someone for a purchase they made with their own cash as long as they have an original itemized receipt. An itemized receipt shows exactly what items were purchased. This is important to ensure the purchase was for allowable and necessary items.

At all times the Petty Cash Fund should total, in cash and receipts, the total of the established Petty Cash Fund. For example; a Petty Cash Fund is established for \$300. During an impromptu audit, the fund contains \$100 in cash, a Staples receipt for \$100 and a Cash Received Receipt for \$100 you gave to the Office Manager to purchase items for a planned fund raiser. Total receipts and cash equal \$300.

The Petty Cash Fund can be replenished at any time utilizing the *Petty Cash Reconciliation Form* ([Appendix 22](#)). Additionally, all Petty Cash Funds are closed at the end of the school year. Please utilize the Petty Cash Reconciliation Form and return remaining cash to the Fiscal Services Office (for regular Petty Cash Funds) or deposit the cash into the bank (for ASB Petty Cash Funds). Please submit the deposit slip to the Fiscal Services Office no later than June 30th.

If you are unsure how to manage a Petty Cash Fund, please see the Senior Director of Fiscal Services for training.

[APPENDICES](#)

[Request to Establish Petty Cash Form](#)
[Petty Cash Reconciliation Form](#)

PURCHASING

Board Authority (BP 3310-3326)

The procurement function is one of the major business responsibilities of the Board of Education. The mechanical function may be delegated, however, under law, the Board of Education has the sole authority and responsibility for all purchase contracts of the district. The Board approves all contracts before execution. All purchase orders are approved by the Board on a monthly basis. The duties of purchasing for Board approval are centralized under the Buyer.

Logistics

Purchase Orders are required for all purchases and reported to the board on a monthly basis (BP 3320). These are created through Smarte Finance as a Purchase Requisition for a budgeted item by the location or department requesting approval for the purchase (BP3321). Based on the funding source utilized, purchase and warehouse requisitions are routed to the appropriate approval steps as required by regulation. Steps to create a Purchase Requisition in Smarte Finance can be seen in the *Smarte Finance Purchase Requisition Manual* ([Appendix 28](#)). Regular Smarte Finance trainings are also offered throughout the year. Individual assistance may be requested at any time in the Fiscal Services Department.

Governing Regulations

The procurement of goods and services is governed by the State of California on all purchases. Additional requirements exist for purchases using Federal Funds under the Uniform Grant Guidance (please see Federal Funds Section); purchases for food service programs through the USDA; and regulations governing Head Start programs through the CDE.)

Basic Non-Federal/Grant Procurement Methods

When a request for purchasing equipment, supplies or services has been submitted, the procurement method to be used will be determined *based on the total cost of the purchase*. Bid limitations in BP 3311 are set in accordance with Public Contract Code 20111 and revised annually with the statutory increase provided in PCC 20111(d).

- All purchases exceeding \$88,300 (rev 2017) must utilize a Formal Bid Processes as described below, unless a Piggybackable Bid is utilized to ensure optimal pricing.
 - Exceptions. Supplementary textbooks, library books, educational films, audiovisual materials, test materials, workbooks or periodicals.
 - Exceptions. Perishable foodstuffs and seasonal commodities, energy services and conservation contracts, emergency repair contracts, surplus federal property, purchases made through other public agency.
 - Exceptions. Special services and advice including financial, economic, accounting, engineering, legal or administrative matters if such persons are specially trained and experienced and competent to perform the special services required.
- Technology quotes are provided by the Technology Department utilizing Piggybackable Quote practices to provide optimal pricing. If you are purchasing technology, contact the Technology Department to secure a quote.
- All other pricing is subject to Buyer discretion. Informal quotes are frequently secured to ensure optimal pricing.

Maintenance and Facilities Purchases

- MVSD Business Services has set a maximum of \$4,500 for maintenance services unless 3 quotes are solicited. Documentation must be attached. When less than three quotes are provided, documentation must be attached showing unsuccessful solicitation.
- County Competitive Bid Limits Bulletin #4517 are in force related to Public Contract Code (PCC) Section 20111 (a). As such,
 - **Maintenance.** Routine, recurring and usual work for the preservation and protection of any publicly owned and operated facility is subject to the **\$88,300** bid limit restrictions. This includes minor and routing repairs, landscape and minor repainting.
 - **Public Project Work.** Construction, reconstruction, erection, alteration, renovation, improvement, demolition and any repair work involving publicly owned, leased or operated facilities are subject to **\$15,000** bid limit restrictions.

Public Contract Code 20111 can be seen at [Appendix 23](#).

Warehouse Inventory

Buyer annually sends warehouse inventory items to approximately 5 vendors requesting quotes. Based on pricing and quality, certain items are awarded to different vendors. This ensures optimal pricing on warehouse stock throughout the year.

[APPENDICES](#)

[Public Contract Code 20111](#)

[Smarte Finance Purchase Requisition Manual](#)

REIMBURSEMENTS

Out of Pocket Reimbursement Forms ([Appendix 21](#)) should be used for all reimbursements except travel/conference reimbursements. For Travel and Conference Reimbursements, please see page 14.

Requests for out of pocket reimbursements are acceptable in the following circumstances only:

- **Emergencies:** An emergency means that a sudden need has arisen to purchase an item in a short timeline due to unforeseeable circumstances.
- The vendor does not accept purchase orders. These purchases are to be limited to instructional supplies only. Equipment may not be purchased.

Prior Approval

All purchases requiring out of pocket reimbursements must be approved by the Administrator PRIOR to the purchase. The Administrator must also authorize the maximum amount of the purchase.

Receipts

Original itemized receipts must be attached to the *Out of pocket reimbursement form*. ([Appendix 21](#)) Reimbursements will not be processed without original receipts.

Forms Due

Requests for out of pocket reimbursement are to be submitted to Fiscal Services within fourteen (14) days of the date of purchase. If more than one page is submitted, each page has to be signed by the principal and the requestor.

Lottery Fund and LCAP Purchases

Teacher purchases from Lottery and LCAP funds are to be processed through ClassWallet online or through the requisition process and are **not considered an emergency purchase**. Please use the *Out of Pocket Reimbursement Form* at [Appendix 21](#) if you are not using Class Wallet Online.

Petty Cash Reimbursement

The Petty Cash Fund is established to reimburse staff for purchases of less than \$25.00. Petty cash is to be used for purchase of items, which are without question safe for use by students and staff. If there is any question of safety, please submit the item on a purchase requisition.

The original receipt from the vendor must be submitted. We cannot legally pay a reimbursement against a receipt that does not show the vendor/store name (such as an adding machine tape or personal note).

Do not mix items for personal use with items requested for reimbursement. Original receipts for individual purchases must be accumulated and attached to a requisition form whenever the amount exceeds \$25.00.

APPENDICES

[Out of Pocket Reimbursement Form](#)

SMARTE TOOLS

Smarte Finance

Smarte Finance is the accounting system we utilize to allow schools and departments to input purchase and warehouse requisitions. The system also offers real time financial data for people to pull up budgets and expenses as they manage their programs. You can also request budget transfers online when you want to adjust your budget.

If you need help we have multiple tools to support you.

- Easy to use manuals and forms are attached at [Appendices 27-30](#).
- You can find a Smarte Help section on the Fiscal Services website that holds these manuals as well as other useful tips.
- We offer four trainings each fall and can train individuals upon request.
- Additionally, a very helpful *Smarte Tools User Approval Form* ([Appendix 30](#)) is perfect for getting a new user up and running.

Smarte HR

Smarte HR is a new system we will be going live within the 17/18 Fiscal Year. This system will allow schools and departments to fill out Position Control Documents (PCDs) online. Filling the paperwork out online will expedite the process as well as allow you to track the approval of the position request. We will be offering trainings on the system every fall. The information requested is very much the same as our current PCD although the format may look different.

A Position Request Manual will be available when we commence use of Smarte HR and will also be online in the MVSD Smarte Help website.

Critical Information

- Username and Password. New employees must fill out a *Smarte Tools User Approval Form*. That form is in *Appendix 30* and also on our Smarte Help website.
- Employees who change sites. When an employee who utilizes Smarte Tools changes sites, their routing must be changed. Please use the same Smarte Tools User Approval Form.
- If you forget your password and need it reset, please email loop@mtviewschools.net.
- The link to the Login Page is <https://smarte.mtview.k12.ca.us/frmloginuser.aspx>.

APPENDICES

[Smarte Tools User Approval Form](#)

[Smarte HR Online Personnel Requisition Manual](#)

WAREHOUSE - PURCHASING SUPPLIES

Each year a new Warehouse Stock catalog is issued. When you receive it, please discard the previous catalog and review the new catalog to familiarize yourself with new items or changes in item numbers. A schedule to submit orders and expected delivery date will be circulated each September.

Stock Requisitions are completed through Smarte Finance. A Smarte Finance *Smarte Finance Online Warehouse Requisition Manual* is included in [Appendix 27](#).

How to Complete the Stock Requisition

Separate Requisitions should be submitted for instructional, office supplies, sporting goods, custodial, IMC, audiovisual and forms.

- Enter the following information on your Stock Requisition:
 - Requested by
 - Requested for
 - Delivery Site
 - Date needed
 - Account number
 - Search for and select items needed.
 - Recalculate
 - Action: Go (to send to next approver).
- The supplies requested are then delivered to schools or departments. After the approval process is complete, you can track the status of your requisition on Smarte Finance.
- It is the responsibility of the requesting site to inspect the delivered supplies. Any shortages/overages must be reported to the warehouse and the purchasing department within twenty-four (24) hours after delivery is received.

Emergency Orders

Email your emergency order to the Buyer who will forward it to the warehouse. Please keep emergency orders to a minimum. By delivering inventory outside of the inventory system, missed charges, double charges or double orders can occur. These errors distort the warehouse inventory stock numbers.

[APPENDICES](#)

[Smarte Finance Online Warehouse Requisition Manual](#)

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Appendix 7	ASB Revenue Potential Form
Appendix 8	Class Wallet User/Allocation Form
Appendix 9	Conference/Substitute Request Form
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- [Appendix 30](#) Smarte Tools User Approval Form
- [Appendix 31](#) Transportation/Field Trip Request Form
- [Appendix 32](#) W-9 Form