

All funds are the responsibility of the Superintendent delegated to the building principal in accordance with "School District Policy"

Basic Types of Funds:

***General Funds** - These funds are provided through federal/state/local taxes and are considered site based & district funds

***Student Activity Funds** - School funds which are generated by student activities at the school level and are considered School Activity Funds.

***Trust Funds** - Funds contributed to the school district and held in trust until expended as dictated by the terms of the trust agreement.

Monona Grove School District *purchasing regulations and procedures apply to all funds and all expenditures of funds must have prior approval.*

PURCHASE ORDER (PO) REQUIREMENTS

Requests for materials, services, reservations, registrations, supplies and equipment **must be initiated with a purchase order.** This procedure will be used in all situations except in the event of an emergency repair or an unusual purchase requiring prompt action with approval of the key administrator. In those rare instances the key administrator will call the Business Services Dept. for a purchase order number that may be faxed or phoned to the vendor.

No Confirming purchase orders will be processed unless prior approval has been given and a purchase order number is assigned in advance by the Business Services Department. If permission to issue a "confirming" P.O has been secured, type CONFIRMING on the top of the P.O.

What if a purchase is made that violates these requirements?

Staff members are not authorized to make verbal or written purchase agreements without a purchase order and purchase order number. Violation of this rule may result in the individual staff member being personally liable for the cost of all items involved.

QUOTATIONS & BIDS

Any purchase of \$3,000 or less must be supported by one telephonic or written price quote. (Approximate lead-time is 3 days)

Any purchase (one item or a group of items) in excess of \$3,000 must be supported by at least three written price quotes on company letterhead. Send a copy of the quotes with your P.O. (approx. lead-time is 7 days)

Any purchase in excess of \$15,000 must be approved by the Board of Education and shall be based on sealed competitive bids. The Director of Business Services will assist in the preparation in the requests for bids. (Approx. lead-time is 15 days for preparation + Board only meets once per month)

WHAT TO DO AND NOT TO DO WHEN DEALING WITH SCHOOL FUNDS

- ⇒ No orders should be placed without an authorized Purchase Order.
- ⇒ All district fund-raising activities involving students must be pre-approved by the Board of Education.
- ⇒ No person should be allowed to sell a product to the student body without prior approval and determination as to whether or not it is designated as a fund raising activity.
- ⇒ Raffles and games of chance are prohibited (except as specifically approved by the Board and if a state license is obtained.
- ⇒ Money is to be deposited daily with the school secretary. Money is not to be kept overnight in classrooms or non-secured areas.
- ⇒ No payments are to be made from moneys received during a fund-raising activity or an athletic event. Should prize money, change fund, or payment for services be required, payment must be made by school check only.
- ⇒ No one should "borrow" funds from a cash box and leave an IOU.

- ⇒ Employees must not use school funds as a pool of money from which to cash personal checks.
- ⇒ Activity checks are issued on Wednesday. All information must be in the Business Services Dept. by 4:00pm Tuesday to be processed by Wednesday.
- ⇒ School personnel are not authorized to sign any vendor documents, contracts or purchasing agreements, including lines of credit or credit cards.
- ⇒ Checks received from students, or community members for any school related purpose should be made out to the Monona Grove School District – never to staff members.
- ⇒ Any student activity which charges an admission fee must use controlled serial numbered tickets obtained prior to the activity. Cash receipts must be returned to the school bookkeeper daily along with an accounting of the days sales and receipts.
- ⇒ To process book club orders the checks should be made payable to the book club.
- ⇒ Conflict of interest laws and regulations severely limit employee participation in any financial transaction between the school district and a firm in which the employee has a financial interest. Any financial interest must be declared in writing with the school and the Business Services Department prior to any transactions.

REIMBURSEMENTS

The petty cash limit in the Monona Grove School District is limited to \$25 per vendor per day. All petty cash purchases must be pre-approved by the Building Principal. To receive reimbursement for petty cash purchases, submit the receipts listing the items purchased to the school bookkeeper. Note: sales tax on petty cash purchases will not be reimbursed.

TRAVEL

All travel and related expenses must receive prior written approval from the Building Principal/Administrator in charge and the Superintendent.

Room Reservations - Call your hotel and secure your room reservation with your credit card number. Submit a PO listing the dates and times of your arrival and stay. Staff members may then pick up the check and the PO at the District Office and hand carry them to the hotel. An alternative to this would be to have the Business Services Department send the check and the PO to the hotel. (Lead time = 14 days)

Conference Fees - Submit a P.O. listing the conference and the fees along with a copy of your completed conference registration form and approval to attend the conference. The Business Office will send the P.O. and the check (*if required*) to the address listed on the P.O. (Lead time = 14 days)

Meal reimbursements will only be made if pre-approved. One reimbursement form per staff member. Per Diem rates may be used for over night travel. (See MGSD web site. (District Information...Business Services...Travel Reimbursement...Per Diem Rates) For authorized meal reimbursement for travel that does not involve over night travel, receipts must be provided. Receipts submitted for reimbursements should list the items purchased not just the amount of the bill. Reimbursement will not be made for the purchase of any alcoholic beverages.

PAYMENT FOR PRODUCTS AND SERVICES

Payment for goods or services that have been received cannot be made without verification that these items have been received. Upon Receipt of merchandise, please verify the item count/quality/condition were correct. Sign the goldenrod copy of the purchase order. Return the purchase order with packing slip/invoice and/or receipt to Julie Strasburg, bookkeeper at the District Office for processing.

THE MECHANICS OF EXECUTING A PURCHASE ORDER

The Business Service Department assists the entire school system in purchasing required goods and services in compliance with Board of Education Policies and Regulations.

All staff members authorized to control budgets must submit accurate and complete information. To expedite processing, purchase orders must be typed, complete, and include:

- Address of vendor
- Fund/Budget code to be charged
- Quantity to be procured
- A complete description of the items
- Price per item
- Extended price
- Total amount of purchases listed
- Shipping/handling charges
- Authorized signatures approving the purchase request.
- Original plus one copy of registration materials
- Copies of quotes or bids

PO CUT-OFF PROCESSING DATES

December 1 (capital items)
April 15 (supplies/materials)

Last PO (emergency) = Last Day of School

Please confer with your school secretary for further questions or concerns. If you need additional help, please feel free to call any of the personnel listed below:

MONONA GROVE SCHOOL DISTRICT BUSINESS SERVICES DEPARTMENT

Mary Hinrichs - Secretary for Business Services
221-7660 Extension 319
Kris Dowse - Payroll and Employee Benefits
221-7660 Extension 320
Julie Strasburg - Bookkeeper & Accounts Payable
221-7660 Extension 326
Mary Ellen Van Valin-
Director of Business Services
221-7660 Extension 324

The Monona Grove Public Schools do not discriminate against pupils on the basis of sex, race, religion, national origin, ancestry, creed, pregnancy, marital or parental status, sexual orientation, or physical, mental, emotional, or learning disability or handicap in its education programs or activities. Federal law prohibits discrimination on the basis of age, race, color, national origin, sex, or handicap. Those with complaints should contact Bill Breisch, 5301 Monona Drive, Monona, Wisconsin, 53716.

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GUIDE TO PURCHASING

AND

FINANCE

FOR THE

MONONA GROVE

SCHOOL DISTRICT

Updated August 2008

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