

**BROWNING SCHOOL
DISTRICT 9**

**BUSINESS OFFICE
STANDARD OPERATING
PROCEDURES**

~~2023/2024~~ 2024/2025

TABLE OF CONTENTS

1420	Board of Trustees Board Agenda Report.....	5
4000	Students.....	6
	Student Accident Insurance	
	Leave of Absence.....	7
	Sick Leave	
	Personal Leave	
	Jury Duty	
	Substitutes	
	Insurance.....	9
	Medical Insurance	
	Life Insurance	
	Employee Accident Insurance	
7110	Budget and Program Planning.....	11
	Buildings/Departments	
	Student Count	
	Grant Application Process	
7210	Revenues.....	13
	Heritage Books	
	Rent Receipts	
	Lost Book Revenues	
	Staff Funds	
7251	Disposal of Surplus School Property	15
7260	Endowments, Gifts, and Investments.....	15
7310	Budget Implementation and Execution.....	16
7320	Purchasing.....	16
7326	Documentation and Approval of Claims.....	17
	Requisition/Purchase Order Procedure	
	Receiving Procedures	
	Open Purchase Orders	
	Mastercard Purchases	
	Contract Service Agreement	
	BNAS Consultant List	
	Uniform Purchases for Depts	
	Food Purchases	
	Field Trips	
	Furniture Purchases	
	Gifts/Flowers	
	In District Transfers	
	Print Center	

7329	Petty Cash Funds.....	26
7330	Payroll Authorization.....	28
	Pay Day	Timesheets
	Paychecks	
7335	Personal Reimbursements.....	30
7336	Travel Allowances and Expenses.....	31
	Approval Process	Mileage
	Meals	Lodging
	Mastercard Travel for Staff and Students other than sports	
7425	Student Activity Funds.....	38
	Student Activity Books	Revenue
	Concessions	Purchase Orders
	Extra-Curricular Travel	

ALL FORMS CAN BE FOUND ON THE DISTRICT WEBSITE UNDER THE BUSINESS OFFICE.

BOARD OF TRUSTEES BOARD AGENDA REQUEST 1420

All agenda requests must go first to one of the members of the central administration (Superintendent, **Assistant Superintendent**, HR Director, Finance Director and **Board Secretary**).

Everyone is encouraged to get involved in the recognition of outstanding Staff, Parents and Students. **Recognition requests can be submitted to Superintendent, Assistant Superintendent, and Board Secretary. If there are more than 10 recognitions, the building will create certificates.**

All requests are to be designated either elementary or high school/district wide.

All requests must reflect the financial impact, if any.

SCHEDULE

‡ **One** Week Prior to the Meeting

Monday	9:00 a.m.	Request due to Central Administration
Tuesday	12:00 noon	Due to Board Secretary Central Administration
Thursday	10:00 a.m.	Central Administration Reviews Agenda
Thursday	Friday	12:00 p.m. Superintendent Meets Central Administration meets with Chairperson Board Chair for Agenda Approval

Reports due 1st and 2nd Meeting of the Month:

Superintendent Report
Assistant Superintendent Report
Finance Report
Human Resources Report

Building Reports due 1ST Meeting of the Month: (maximum length 3 pages)

Babb Elementary
Browning Elementary
Bullshoe Elementary
Napi Elementary
Big Sky/Glendale Colony
Special Education
Browning Middle School
Browning High School
Buffalo Hide Academy

Building Department Reports due 2ND Meeting of the Month: (maximum length 3 pages)

Activities ~~Athletics~~ Department
Blackfeet Native American Studies
Curriculum & Assessment
Facilities ~~Department~~
Food Service Department
GearUp Program
Maintenance/~~Facilities~~ Department
Parent/Community Outreach/~~Childcare~~
~~Sookinaapi Program (Good Health)~~ ~~Prevention/Wellness~~
Technology Department
Transportation Department
~~21st Century Tutoring Program~~ ~~Student Activities~~
Childcare
Special Education

STUDENTS

4000

Students, who are injured at school, must first be attended to medically.

STUDENT ACCIDENT INSURANCE

Browning Public Schools has a student accident insurance policy with Gerber Life Insurance Company through “WEB-TPA”, which covers all students, from pre-kindergarten through high school, while they are attending regularly scheduled classes and taking part in all school sponsored and supervised activities. Those students that are covered under their parents’ health insurance plan coverage, other than IHS, must access this coverage first before the district’s insurance can be used as a secondary insurance coverage. Specific information on the coverage is available from the benefits clerk.

The school official that was at the accident scene or that the student may have reported the incident to, must complete a district student accident report. The secretaries in each building have these forms. The completed form is to be sent to the benefits clerk as soon as possible.

The benefits clerk will double check the accident report for completeness, complete “Part 1-A” of the “Claim Form”, and then send a letter to the parent including instructions on what they must do to follow up with the student accident insurance.

For ANY student eligible to be covered by IHS-When an injury occurs out of town and a child is taken to the doctor or the hospital, Indian Health Service (Contract Health Department 338-6225) must be notified within 72 hours and upon returning to the district the aforementioned injury reports must be submitted.

Browning Public Schools carries a catastrophic insurance policy, which covers “all high school students (grades 8th-12th) participating in interscholastic sports”. This coverage is provided through the Montana High School Association. The forms to file a claim on this insurance are available from the athletic department. Specific information on the coverage is available from the benefits clerk.

LEAVE OF ABSENCE

Leave practices are standard throughout the district and must be applied uniformly. **Frontline leave requests** ~~Leave Reports/Travel Request Forms~~ are to be approved/not approved by the responsible administrator **PRIOR** to staff taking leave. Eligibility for leave must be determined before requesting or approving leave.

Leave requests are to be submitted by the employee requesting leave in Frontline and reviewed by the supervisor on a daily basis. The leave report form(s) must be electronically approved in Frontline on at least a weekly basis, preferably daily.

Administrators shall facilitate all leave; however, the employee is ultimately responsible for knowing the status of their own leave. A leave report is available ~~on demand~~ in Frontline. Leave balances are reported on paycheck stubs as well. The information is accurate to the **“pay period end date”** which is also reported on the paycheck stub.

The benefits clerk reviews and audits the leave information for accuracy before payroll is processed. **If an employee does not have enough leave, either sick or annual, to cover their request, the leave will be changed to unapproved leave without pay for the excess hours and/or days.** If an employee has submitted a leave request that has more hours than needed to complete his/her forty (40) hours for the work week, the leave hours will be adjusted so that leave is not being used unnecessarily. **The benefits clerk does not have the authority to change leave to anything other than leave without pay.** **The employee will be notified through Frontline if leave without pay is applied. The Human Resources Department will also be notified.**

ELIGIBILITY for leave use

Classified/non-exempt professional technical (excluding principals, assistant principals and exempt professional technical) are covered under MCA Title 2 leave and must be employed for 90 days before they are eligible to use sick leave and 6 months before they are eligible to use annual leave.

LEAVE REPORT/TRAVEL REQUEST FORMS

FUNERAL LEAVE – EMPLOYEES COVERED UNDER THE MASTER CONTRACT **Classified Labor Agreement ONLY**

When using funeral leave, please provide the relationship in the comments section in Frontline as part of the leave request, **otherwise** the leave will automatically be changed to personal/**annual** leave.

SCHOOL RELATED/EXTRACURRICULAR LEAVE

There is notation on the travel request that all “School Related/Extracurricular leave” must have conference name, **agenda**, location, departure and return date and time listed. If a travel request is submitted without this information the leave will automatically be changed to personal or annual leave. All school related/extracurricular leave must be submitted through their supervisor. **No less than two weeks advance notice for in-state travel, thirty days for out-of-state travel.**

CLASSIFIED STAFF - LEAVE FOR NON-SCHOOL DAYS

During regularly scheduled school breaks any classified staff that works in a classified position that is less than 12-months is not required to take annual leave but can take approved leave without pay (ALWO). If the employee chooses to take ALWO a leave slip DOES NOT have to be processed. Sick leave can only be used in this case, if a doctor’s note is provided, the district would rather have employees have doctor appointments on non-school days. Ultimately the employee is responsible to make sure that a leave request has been processed for any school breaks if they have chosen to take their leave, it is not the responsibility of the secretary to know if the employee is choosing to take their leave or not. If the employee has not verified with payroll before it has been processed and no leave has been submitted there will be no leave adjustments made.

SICK LEAVE

Employees can only take sick leave when they or an immediate family member is ill. Employees do not have the option of using leave without pay when they are sick and have sick leave available. (See Article XIII – Sick Leave, Section 3, of the Classified Labor Agreement) or (See Section VI, B.1 of the Master Contract)

When calling in sick, all employees must notify their immediate supervisor, **one hour prior to scheduled work time and no later than scheduled work time** ~~at preferably, by 7:30 a.m. and no later than 8:00 a.m.~~ When an employee fails to report an absence, it shall be grounds for a reprimand and possible dismissal. The responsible administrator is to immediately begin an investigation into the absence.

When an administrator ~~are~~ **is** out of their building, they need to designate someone as the acting administrator so that employees have someone to report to should they need to call in sick.

PERSONAL LEAVE (Staff covered by the Certified Master Contract & Principals)

Personal leave is withdrawn from sick leave. It is the responsibility of the employee to make sure that they do not exceed the allowable personal leave, (see master agreement). Employees who exceed the personal leave allowed will be **changed to leave without pay** and possible disciplinary action may be taken. The Human Resources Department will also be notified.

JURY DUTY

Employees who choose to take jury duty leave must turn their jury duty pay over to the school district. District Court jury duty pay is mandated @ \$12 per day for reporting or \$25 per day for trial and Federal court is \$40 per day.

1. Code the leave request for jury duty leave and submit a copy of the summons to the supervisor.
2. Bring a copy of the jury duty pay notice information and proof of attendance into the benefits clerk and either write the district a check for that amount minus the mileage or sign the original payment over to the school district.
3. Accounts payable clerk records the jury duty revenue as:
126-1900 and/or 226-1900

If jury duty is canceled the jury duty leave request must be canceled by notifying the benefits clerk and supervisor, otherwise the district will expect payment.

Employees who chose to take annual leave/personal leave and serve as a juror can keep their jury duty pay.

SUBSTITUTES

Substitutes must be on the board approved sub list. **There should be a leave request in Frontline to match every substitute.** There must be a request in Frontline to create a vacancy, with prior approval of the Superintendent or their designee. Any time a teacher is out of the classroom and a substitute is in the classroom a leave request must be completed. This information helps the district track the amount of

time staff members are out of the instructional environment. This is also another way for secretaries to be sure they have turned all of their substitute timesheets in for payment.

Substitutes must sign in at the building they are working at for that day. They should keep a timesheet for themselves as well with which they will enter time into the payroll system on a regular basis. Give the payroll department a copy of your timesheet as well, they will compare it to what is entered into the system and if there are differences, they will work with the substitute and the administrative assistants to ensure an accurate timesheet and accurate payroll. Substitutes are responsible for entering their time into the payroll system.

INSURANCE

MEDICAL INSURANCE AND LIFE INSURANCE

Browning Public Schools offers health, dental, and vision insurance through a self-insured plan administered by EBMS (Employee Benefits Management System). The employee pays a portion of the cost.

Enrollment forms are to be completed by new employees with the benefits clerk. Any changes that need to be made to enrollment information during the school year must also be done with the benefits clerk. Open enrollment takes place once a year in August with insurance coverage becoming effective on September 1. Employees with a qualified event may submit changes within 30 days of the qualifying event (i.e. birth or adoption of a child, marriage, change in health insurance of a spouse, contact benefits clerk for additional qualifying events)

This plan also includes \$10,000 of life insurance for employees, \$2,500 of life insurance for a spouse and \$1,000 of life insurance for each dependent child (up to age 26) enrolled in the plan.

The district has a Flex 125 plan. Employees are eligible for pre-tax medical expenses and dependent care expenses. Application can be made through the benefits clerk. The employee share of health insurance can be set up pre-tax as well. The enrollment for the Flex 125 plan is during the month of August.

Plan booklets, claim forms and specific information about the coverage can be obtained from the benefits clerk in the ~~Human Resources~~ **Business** Department.

EMPLOYEE ACCIDENT INSURANCE

Browning Public Schools carries worker's compensation insurance through WWCRP MSGIA (Montana School Group Insurance Authority).

Injured employees must first be attended to medically.

Employees must report ***all accidents*** to their administrator. The administrator must report all accidents to the benefits clerk within **48 hours**. Each building secretary has the required form. The report must be completed with specifics such as the dates, times, location, type of injury, witnesses and outcome and signed by the employee and the building administrator.

The benefits clerk will check the forms for completeness and email them to MSGIA (Montana School Group Insurance Association) immediately. The benefits clerk is also responsible for any necessary follow up on the claim.

BUDGET AND PROGRAM PLANNING

7110

Browning Public Schools has established a discretionary budget amount that will fluctuate in accordance with the number of students served by the building or department. Those discretionary budgets will be distributed annually and the principal or director **will allot monies** ~~can direct their budget~~ to the specific expenditures and return that information to the business office.

The budget requests should include all curriculum needs for the upcoming year, professional development needs specific to just their building (there will also be a school wide professional development plan), every day supply needs, educational student activities and any specialty projects the administrator would like to do in their buildings. The administrators are encouraged to have their staff put together requests for their individual classrooms and/or departments and then bring all of these together for the final budget request.

BUILDINGS/DEPARTMENTS

BABB	BIG SKY
BROWNING ELEMENTARY	Stamiksiitsiikin (BULLSHOE)
ELEMENTARY	
GLENDALE	NAPI ELEMENTARY
BROWNING MIDDLE SCHOOL	BROWNING HIGH SCHOOL
BUFFALO HIDE ACADEMY	DISTRICT SUPERINTENDENT
ACTIVITIES/ATHLETICS	
BLACKFEET NATIVE AMERICAN STUDIES	BOARD OF TRUSTEES
ASST SUPERINTENDENT	BUSINESS OFFICE
HR/RECRUITING	CURRICULUM
SPECIAL SERVICES	CHILDCARE
FACILITIES/SECURITY	TECHNOLOGY
MAINTENANCE/CUSTODIAL	TRANSPORTATION/BUS
	DEPRECIATION

The director of finance will present the proposed budget to the Board of Trustees at least two weeks before it is to be adopted **in August**.

The basis for the general fund budget is student attendance (ANB).

STUDENT COUNT

The student count is taken twice a year, once on the first Monday of October and again on the first Monday in February.

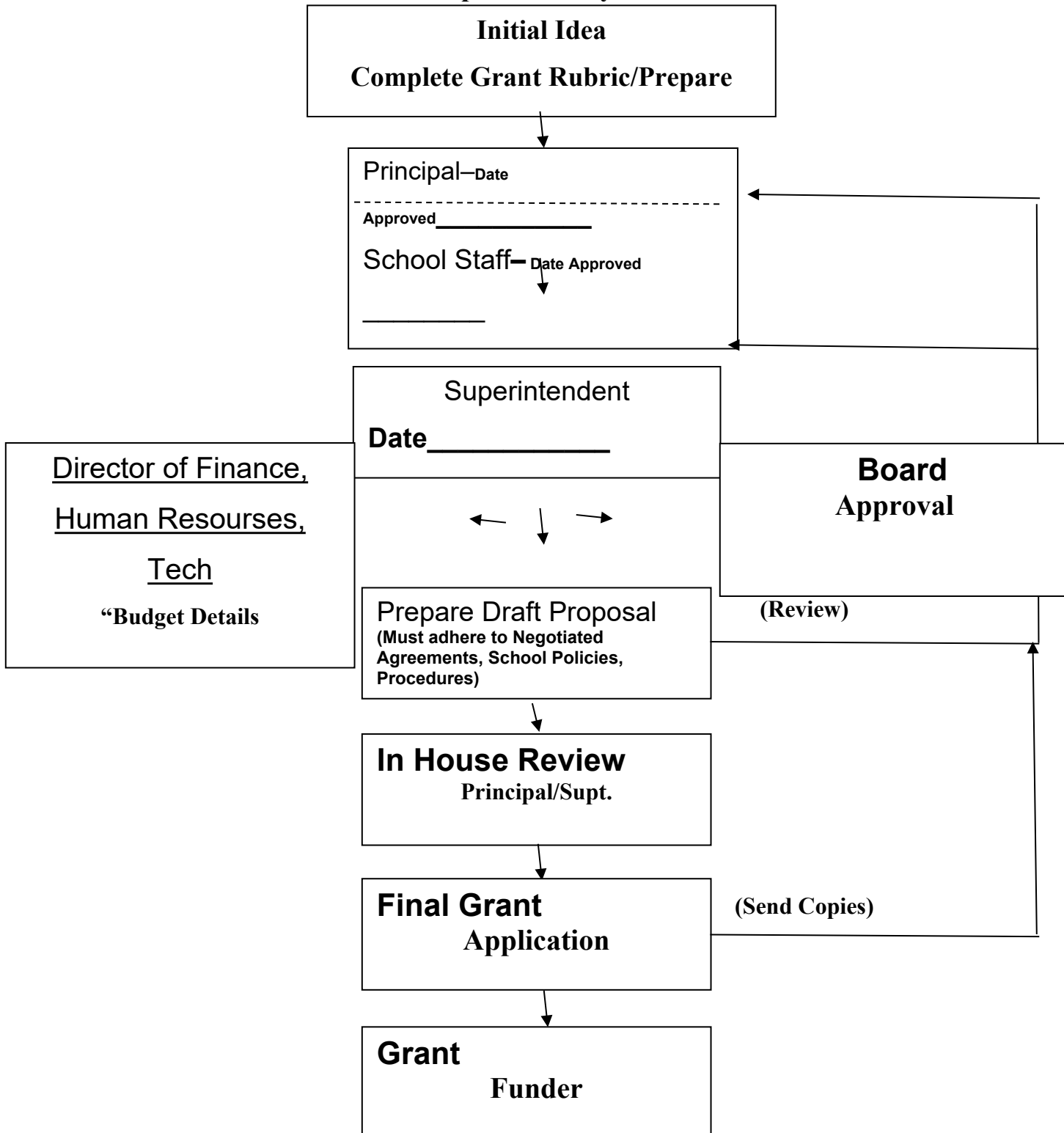
Secretaries are responsible for ~~dropping students~~ student **enrollment/unenrollment** in Infinite Campus:

1. When they have a records request from the receiving school or
2. When a student has been absent from school for 10 consecutive days, **the student's enrollment must be marked \so they are not included in fall/spring count.** ~~Must be dropped the day after their last day of attendance.~~

GRANT APPLICATION PROCESS

Effective programs include all stakeholders in the planning, particularly those who are involved in the implementation.

Start the process early!



REVENUES

7210

The following procedures are to be followed by every employee in the district when collecting money. This protects both the parties involved and the district.

1. Each building head secretary will have a numbered receipt book. Anyone depositing money in the individual buildings will receive a numbered receipt. All money will be deposited in the administration business office **daily**. The deposit shall be accompanied by the receipt copy so that the deposit amount can be verified. **Do not accept ANY money without issuing a receipt. Do not deposit ANY money without receiving a receipt.**
2. Two people should be involved when counting cash for any reason. Each will count the fund independently but together in the same place at the same time. Both people will sign off verifying that the count is correct.
3. Do not leave money in desk drawers overnight or over the weekend, always place it in the office vault and then deposit it at the administration as soon as possible.
4. ~~At no time should employees' personal belongings be kept in the school or vaults. The district will not assume any responsibility for personal items or money.~~

HERITAGE BOOKS/ **BLACKFOOT PAPERS**

Revenue received from the sale of Heritage books/**Blackfoot Papers** will be used to republish the books as needed. The project is intended to be revenue neutral.

The district will provide Heritage books/ **Blackfoot Papers** for any teacher training that is required by the district. **If training is put on by individual building/department it will be paid out of their discretionary.**

Heritage books/**Blackfoot Papers** used by students must be paid for out of the building/department discretionary budget.

LOST BOOK REVENUE

The library books and textbooks are purchased with district funds, therefore, whenever a lost book is paid for, the money must be returned to the district. This money is available to replace the lost books.

~~In the case of library books,~~ The revenues will be placed in the following budget numbers and are available to purchase replacement books.

Babb Elementary	126-42-120-2225-640
Stamiksiitsiikin Bullshoe Elementary	126-10-120-2225-640
Browning Elementary	126-20-120-2225-640
Napi Elementary	126-30-120-2225-640
Browning Middle School	126-50-130-2225-640
Browning High School	226-60-150-2225-640
Buffalo Hide Academy	226-75-150-2225-640

Those purchases must be made within the same fiscal year that the deposits are made; the budget authority cannot be carried over from year to year.

RENT RECEIPTS

Rent receipts will be placed in the following revenue accounts:

Napi Apartments	120-1910-031
Trailer Park	120-1910-032
Babb Trailer	120-1910-033
Stay In School Lot	120-1910-034
Facilities Use	120-1910-093
Custodian Fees	120-1911-093
Chair & Table Rental	115-1900-786

STAFF FUNDS

There are soft drink machines in most buildings. Since it is the staff making the purchases out of the machines, the staff may use the revenue from the machines for various building-wide projects.

The revenue checks are made out to Browning Public Schools and **under no circumstances should they be cashed.** They must be deposited with the business office and are available for expenditure through the purchase order process.

The following revenue code should be used when depositing those funds.

115-1900-780

DISPOSAL OF SURPLUS PROPERTY

7251

Once an administrator or director has determined that a piece of property, which belongs to the school district, is no longer useful for educational purposes the following should take place:

1. Make a list of the property complete with a description, justification for the determination that it is no longer useful, and a suggestion for disposal (sell, donate, dispose of, etc.). Submit the list to the Director of Finance **by the 20th of each month.** ~~Submit the list to the director of finance on a monthly basis.~~ Submit a list of technology related items including peripherals such as charging carts, must be submitted to the technology director **by the 20th of each month.** who will then forward the list to the Director of Finance.
2. The director of finance will place the items on the Board Meeting agenda to be declared no longer useful to the district.
3. Once the Board of Trustees determines that the item(s) is no longer useful to the district, the director of finance will place an ad in the local newspaper and a waiting period of 14 days will begin. Any taxpayer of the district can comment on the determination. If no one objects, the items can then be either sold via sealed bid, given away, or thrown away.

This is the **ONLY** way school district property can be disposed of, do not give away or throw away items that have not ~~been through the~~ **completed** this process.

ENDOWMENTS, GIFTS AND INVESTMENTS

7260

The Board of Trustees prior to anyone in the district accepting them must approve endowments, gifts and investments \$5,000.00 and greater. **For gifts less than \$5,000.00 principal/director will include this item of information in their monthly building report.**

The Internal Revenue Service has determined that schools are by their virtue “nonprofit (501C3) organizations”. This information is often requested when applying for grants and receiving gifts. A copy of the IRS determination and the district’s federal identification number will suffice for a donor to be able to deduct a gift to Browning Public Schools. If you need verification of this and the federal identification number, please contact the Director of Finance.

BUDGET IMPLEMENTATION AND EXECUTION 7310

Every administrator can run a report of his or her budget at any time. Please examine the report and be aware of the status of your purchases and balances.

Administrators will be responsible for their building or program budget. It is recommended for administrators to meet monthly with the Director of Finance to review their budgets

It is important to code expenditures correctly as that builds the information needed for next year's budget. Never code something to a budget line item just because it has money in it. If a budget line does not have enough money, determine where (within that budget) the money can be moved from and send an email to the Director of Finance requesting the move. Be sure to include both the account it is moving from and the account it is moving to, along with the amount and the reason for the move.

Whenever possible, please purchase from local businesses.

Any purchases made for Browning Public Schools must be done through the requisition and purchase order process (see the next page).

Board of Trustee purchases must be placed on the agenda for approval. Board of Trustee members do not have statutory authority to expend district money except in a duly called board meeting.

School Board Policy #7320 states: “**Staff who obligate the district without proper authorization may be held personally responsible for payment of such obligations.**” The following procedure must be adhered to when making any purchases for the district.

As a public entity entrusted with public funds the school district cannot pay for goods or services before they have been received or rendered. Please do not ask the business office to do that. Inform your vendors and contractors of the payment process so that they know when they can expect payment. Follow up on your end of the process so that the vendors and contractors are paid in a timely fashion.

PURCHASES OVER \$10,000

According to Board Policy, purchases for over \$10,000 must be submitted to the Board of Trustees **BEFORE** the purchase can be made.

1. Prepare the requisition.
2. Submit the requisition to the Director of Finance to be placed on the Board meeting agenda.
3. The Director of Finance will send the purchase order to the Board Secretary for placement on the next Board Agenda.
4. Once the Board of Trustees has approved the purchase, the purchase can be made and paid in the regular claims payment process.

REQUISITION/PURCHASE ORDER PROCEDURE

Complete a district requisition listing the items individually, including quantity, item description (be as descriptive as possible) and the dollar amount.

1. **Submit the requisition to the department supervisor or principal.** The supervisor or principal will provide a budget number for the purchase. Each purchase order should be carefully coded according to what the purchase is and **include a 15% shipping/handling charge if applicable.**
2. **Correct coding is critical to state and federal reporting requirements.**
3. **The department secretary** enters the information into the accounting system from the information on the requisition.
 - a. After the information is entered and accepted, the supervisor will approve the requisition ~~on-line.~~ **in Black Mountain**
 - b. At 4:00 pm each day the Director of Finance will review and approve each requisition for the second approval, then convert the approved requisitions into purchase orders.
 - c. Each morning the person that entered the requisition can look ~~on-line~~ **in Black Mountain** to see which requisitions were made into purchase orders and print those for their copy and for the vendors.
4. **The purchase can then be made using a copy of the purchase order.** When placing orders please request that the vendor put the purchase order number on all packing slips and invoices.
5. **Receiving Procedures**
 - a. Check for damages. If any, note it on the freight bill and notify the vendor immediately.
 - b. Count the number of packages and/or cartons, sign and date the delivery receipt.
 - c. Remove packing slip/invoice from the carton and compare items received against purchase order. This should be done within 48 hours of receipt.
 - d. If it appears that some of the items are not going to arrive you may

want to cancel the order and reorder from a different vendor. Send those purchase orders that you want to cancel to the accounts payable clerk to be closed.

Returning Items. Notify the business office if you are returning items so that they will not be paid for. Take into consideration whether or not it is cost effective to return items.

6. Attach the purchase order and packing slip/invoice together and submit on a daily basis to the accounts payable clerk for payment. On the purchase order note the following: an indication of partial pay (P) or final pay (F), the date and your initials.

Each person responsible for entering requisitions should review the outstanding purchase orders for their location on a monthly basis and clear up any errors or contact vendors for any purchase order over 45 days old to get the merchandise delivered or the vendor paid, which is applicable.

7. **Purchase Orders with attached invoices and packing slips must be submitted for payment prior to 4:00 pm on Tuesdays.** The checks will be printed on ~~Thursday~~ ~~Wednesday at the close of business (5:00 pm)~~ **at noon** and will be available for pick up **by 3:00pm** ~~11:00 am~~ on Thursday or be mailed out on ~~Friday~~ **Thursday**.
8. The accounts payable clerk will:
 - a. ~~Review the invoices to verify that all items have been received,~~
 - b. Review outstanding purchase orders monthly.
 - c. Reconcile statements each month to verify payment of invoices and track down any outstanding invoices.
 - d. Note the original purchase order number on credits that are issued and follow up with the department so that the credit is used within 90 days. If that is not possible, request a refund from the vendor and reimburse the expenditure code that the purchase was coded to.
 - e. Notify the Director of Finance of all credits and past due notices and make every attempt to avoid credits and late charges.
 - f. Submit a list of claims to the Board of Trustees twice a month for approval.
 - g. File all warrant and claim information for review by the auditor.
9. Purchase orders will be closed on the 10th of each month. The accounts payable clerk will send an email reminding staff on the 1st of each month of purchase orders that will be closed. Staff can request to leave purchase orders open until the invoice/packing slips are received.

10. All current year school building purchasing must be done prior to April 15th.

OPEN PURCHASE ORDERS

Open purchase orders will be used on a **very** limited month to month basis and only for items that are purchased repeatedly, each month.

1. Create a purchase order at the beginning of **each month** for all buildings for all vendors needed (i.e.: Food Service Department – Sysco, FSA, US Foods, and Meadow Gold, Browning Lumber)
2. Place all orders for each building using the same purchase order number for the entire month.
3. Open purchase orders will be closed on the 10th of each month.

MASTERCARD PURCHASES

On-line purchases to Amazon or Walmart.com are limited and should be the last alternative and must be approved prior to purchase by the Finance Director and/or Superintendent.

All orders must have a purchase order in place prior to making the purchase.

All orders made with the credit card should be done by the building/department secretary.

In the case where purchases must be made by someone other than the building secretary-receipts must be attached to the coded purchase order and returned to the building/department secretary for review of purchase items, budget overages (i.e.: allotted amounts for breakfast, lunch, dinner allowance; gratuity, grant guidelines, etc.) and correct coding, attaching receipt copies, before submitting to the business office. The credit card, purchase order and receipts should be turned in no later than **the one business day** after the purchase is made. **If the PO/invoice and or receipt is not turned into the Business Office the person making the purchase will not be allowed to check out a credit card until the proper documentation is received.**

****Staff placing orders MUST ask if the vendor will accept a purchase order or direct bill the district before requesting to use the MasterCard.**

Step 1- Get a quote from the vendor or print off purchasing information from on-line.

Step 2- Submit to building principal/secretary for approval, include the vendor's name and address and make sure that the secretary knows that you will be using the MasterCard.

Step 3- Secretary will enter the information into Black Mountain Software, creating a requisition and marking it as MasterCard.

Step 4- The requisition needs to be approved by the **administrator** ~~principal/director~~ and Director of Finance. The director will then convert the requisition into a purchase order.

Step 5- The Secretary will notify staff when the purchase order is ready for processing of the order. Send purchase order information to **Student Accounts Clerk** ~~the Sherie Blue~~ in the Business Office with purchase order number, vendor and amount.

Step 6- Bring a purchase order with you to the business office to pick up the credit card during normal business office hours. Staff will then be given a credit card, the purchase order will be stamped, and the card will be signed out to the staff member. **Staff will check out/in credit cards from the building/department secretary. The building/department secretary will keep a log for reference.**

Step 7- Make the purchase, on-line or at the vendors, print and keep all receipts/~~invoices~~, for on-line or telephone orders have them email the detailed receipt/~~invoice~~.

Step 8- **The building/department secretary will** bring the stamped purchase order, the detailed receipt/~~invoice~~, and the credit card back to the business office after you have placed the complete order. **Receipts not submitted will be deducted from the paycheck of the individual that checked out the card.**

Step 9- Based on the submitted detailed receipt/~~invoice~~ and purchase order the items will be paid for as soon as the charge has hit the credit card statement. If you have any issues with the order, you **MUST** contact the business office immediately via email.

If these steps aren't followed and any receipts/~~invoices~~ are not **turned in by the next business day** ~~timely~~, the interest charges will be charged back to the program and restrictions will be put on the building/person who was responsible for the card.

Any purchase not authorized with a purchase order will be the sole responsibility of the person who signs the credit card out. Charges not approved will be deducted from the paycheck of the individual that checked out the credit card.

~~Credit cards are to be checked out only to district staff who have been board approved for their position. The person who checks out the credit card is the person responsible for submitting the documentation for payment.~~

~~The credit card must be returned to the business office in after each purchase. A credit receipt must be submitted for all refunds with the original PO. This will allow the Business Office staff to properly credit the appropriate budget.~~

CONTRACT SERVICE AGREEMENTS

The district may enter into board approved contract service agreements with independent contractors. An independent contractor is one who renders service in the course of an occupation and:

- (a) has been and will continue to be free from control or direction over the performance of the service, both under the contract and in fact; and
- (b) is engaged in an independently established trade, occupation, profession or business (MCA 39-71-120).

The contractor must supply all materials and equipment that is needed for the project and he/she must be entirely independent of the district. If the contractor does not meet this definition, then **payment must be made through payroll**, and the individual will need to go through the district hiring process to become an employee of the district and be paid at the ~~rates on the board approved~~ **rate temporary compensation schedule**.

Before the district enters into a contract service agreement with an independent contractor, the independent contractor must have the following items on file with the district business office:

1. W-9- request for taxpayer identification number and classification (unless they are incorporated in which case they must have on file proof of incorporation (business card, business check, or business letterhead with the Inc. insignia clearly identified);
2. A Blackfeet tribal business license. This license can be purchased at the Blackfeet Tribal Department of Commerce office. **Educators providing**

direct services to students are eligible for a waiver through the Blackfeet Tribe.

3. Proof of liability Insurance coverage.
4. A certification of registration as a construction contractor with the Montana Department of Labor and Industry, or an independent contractor exemption certificate from the Montana Department of Labor and Industry;
5. ~~A workman's compensation exemption form from the Montana Department of Labor and industry. If the independent contractor does not have this form on file, the workman's compensation will be taken out of payment made to the independent contractor as the current compensation rate; and will be included in the wok comp report for that quarter, thus covered by the district's work comp.~~

At the calendar year end, any independent contractor who has received over \$600 will be issued a 1099 NEC for tax purposes.

Individual district employees are not independent contractors by definition. If a district employee is providing services other than what they are hired to do, an administrator will need to complete a temporary work agreement with the Human Resources Department and they will be compensated at the board approved rate on the temporary compensation schedule for the services provided as a district employee.

APPROVAL PROCESS

1. The administrator must complete the contract service agreement completely, including budget numbers and have it signed by the contractor and the administrator. (see Admin SOP details)
2. The contract is then submitted to the Board of Trustees, once it is approved it must be signed by the superintendent. Then the service can be provided. Please do not submit the contract service agreements **AFTER** the service has been rendered.

PAYMENT PROCESS

1. Once the service has been completed the administrator overseeing the project must submit the contract to the accounts payable clerk for payment indicating on the contract that the service has been

provided and the contract is approved for payment.

2. Contract services agreements must be turned in for payment inclusive of a copy of the contract, the workman's compensation exemption form, a ~~purchase order~~, and when applicable a statement of inspection and completion prior to 4:00 pm on Tuesdays. The checks will be printed on **Thursday at noon** and will be available for pick up at 3:00 pm or will be mailed out on **Friday** ~~Thursday~~.

BNAS CONSULTANT LIST

The Blackfeet Native American Studies department has a consultant list which was put in place so that teachers would have the opportunity to bring Native American people into their classrooms to teach students about the Native American culture.

The Board of Trustees approves the list of consultants and classroom teachers can access their "consulting services" without submitting the contract service agreement for board approval.

The use of consultants on the list is limited to the purpose defined under BNAS Consultant, list above. **The consultant list is not to be used for the purchasing of goods.**

If the consultant is a district employee their payment will be processed through payroll within payroll guidelines. All other consultants must adhere to the Contract Service Agreement process which is outlined beginning on **page 25** of this document.

FOOD PURCHASES

All food purchases:

used for instruction must be coded with a **-612-** object code;

used for staff meetings or a special occasion meal must be coded with a **-612-**;

used by the food service department must be coded with a **-632-** object code;

The purpose of the food service program is to provide meals for our students. Staff members are encouraged to participate in the school food service program. Every adult meal that is served through the food service department must be paid for by someone, **no adults are allowed to eat free of charge**. The cost of an adult breakfast meal is \$4.00 and an adult lunch meal is \$6.00, supper is also \$6.00.

Food for birthday lunches, snacks for Family Literacy and Math Night and other activities to which parents are invited should be purchased out of the building's discretionary budget.

Meals for staff during parent teacher conferences, snacks for meetings, and similar activities can be purchased through the food service department. These arrangements must be made with the food service director. These meals should be purchased out of the administrator's budget (X26-XX-XXX-2410-612). Administrators are asked to keep these costs to a minimum.

Vending machines accessible to kids need to follow smart snack guidelines.

Administrators who provide an occasional meal, (Thanksgiving, etc.) for their staff through the food service department, must have the staff members sign for their meal. The sign in sheets will be turned in to the food service department and the department ordering the meals will be billed at the regular daily rate.

The food service department will provide **catered** meals at \$7.00 per person when requested. Catering rate?! ***Contact the food service director for catering or purchasing availability.**

FIELD TRIPS

Coding for field trips is as follows:

Instructional Field Trip	X26-XX-XXX-1000-516
Incentive Trips (Movies, Skiing, Bowling)	X26-XX-710-3400-516

The food service department will prepare sack lunches for field trips. The staff member organizing the field trip must complete a food service requisition form and turn it in along with a list of students and a list of adults attending, to the food service department, **two weeks** before the field trip. The students can then be counted for a reimbursable meal and the adult meals will be billed to the respective department. The requisition form must have a budget number on it for the adult meals, before the request will be filled.

The day of the field trip the staff member should pick the sack lunches up from the kitchen in their building before leaving on the field trip.

In instances where a meal must be purchased from somewhere other than the food service department, the meal allowance for students **and** adults on athletics/activities or field trips is \$14 for breakfast, \$17 for lunch, and \$20 for dinner. **At no time can purchase orders be combined. If a breakfast purchase order was not used, it cannot be combined with a lunch purchase order.**

Departure time to receive a breakfast meal should be prior to 8:00 am. Departure time to receive a lunch meal must be prior to 11:00 am. ~~Departure time to receive a dinner meal must be between 1:00 pm and 5:00 pm.~~ **If you depart/return after 5:00pm you will receive dinner. If you are on travel at 5:00pm you will receive dinner.**

For overnight field trips, sponsors and chaperones shall observe the following precautions:

Request that long distance be turned off on the telephones.

Request that movies not be allowed to be ordered in the rooms.

Request that rooms for students will be on upper floor levels.

Request that rooms are in a block on both sides of the hall and that the sponsors/chaperones stay in the rooms on either end.

One sponsor/chaperone must sit up in the hallway near the rooms at all times during the overnight stay?? Extra Staff member

Chaperones will inspect rooms before check in and during check out.

GIFTS/FLOWERS

The Browning Public Schools Board of Trustees will purchase a gift for staff members who are retiring and have been with the district for 20+ years.

Each department is welcome to pool their personal resources to give gifts to people leaving or retiring. District funds **WILL NOT** be used in these instances.

The District Administration ~~HR department~~ will send flowers for funerals. Contact the HR department if you know of a situation in which flowers should be sent.

Flowers can be sent from each department if the staff chooses to pool their personal resources and send them, **they cannot be purchased from individual department budgets.**

IN DISTRICT TRANSFERS

Services and goods purchased from another department in the district such as the transportation, food service, copy center (**vehicle use, catering, copying**) are billed through a transfer process. Each **service** department has a form that they use for requesting their services. **Each form has a place for a budget number and that number will need to be in place before the service is performed.** Each of these departments will send a monthly report to the department that purchased the service and one to the business office. The department copy is for your information only. The business office copy will generate the transfer. The administrator does need to look at these to be sure that they have been billed properly.

COPY CENTER

Employees are required to use the district copy center for all printing projects that cannot be done at the building/department. The copy center is willing to work with you on special requests. Please allow time for them to order in the paper or other supplies that might be used for special requests. Copy request forms need department budget numbers **and administrator signatures** so the business office can appropriately charge the respective budgets.

Each school building has a digital color copier for use in printing items generated on computers. The toner and paper for these printers will be purchased by the individual building. Paper should be purchased through the copy center as it is purchased by the truck load.

Books, Copyrighted Materials

1. When requesting copies of pages out of a book, please send a photocopy of the page rather than the entire book.
2. You must provide a copy of the permission to copy out of a copyrighted item.

PETTY CASH

7329

~~Petty cash funds may be established at the discretion of the administrator for a maximum of \$300.00. The petty cash accounts are for purchases under \$50.00. Purchases with petty cash must be properly accounted for and documented with an invoice or receipt. It is to be used sparingly and not in place of or in order to circumvent the purchasing process.~~

~~Each administrator with a petty cash account or change box will designate a fund custodian to carry out the bookkeeping and security of the accounts. The actual amount of cash on hand plus the petty cash receipts should equal the original petty cash amount. Monies, that are not specifically petty cash monies, shall not be commingled with the petty cash account. Those monies should be deposited with the business office.~~

OPENING PETTY CASH ACCOUNT

1. ~~Prepare a purchase order for the Native American Bank/Cash~~

- ~~a. Elementary Schools General Ledger Account~~
~~_____ 126-103 _____~~
- ~~b. High School~~
~~_____ 226-103 _____~~
- ~~c. Departments – 70/30 split~~
~~_____ 126-103 _____~~
~~_____ 226-103 _____~~

REPLENISHING PETTY CASH ACCOUNT

- ~~1. Prepare a purchase order for the Native American Bank/Cash~~
~~_____~~
- ~~2. Attach to the purchase order your receipts for the purchases made~~
~~_____ from petty cash _____~~
- ~~3. Use the appropriate budget code for the expenditures you made~~
~~_____ I.e.: Supplies _____ 610 _____~~
~~_____ Postage _____ 532 _____~~

CLOSING PETTY CASH ACCOUNT

~~All petty cash funds must be closed prior to June 30.~~
~~_____~~

- ~~1. Turn in the cash to the Business Office.~~
~~_____~~
- ~~2. Prepare a petty cash log reporting all of the budget numbers and attach the~~
~~_____ accompanying receipts to the log and submit to the business office.~~

~~In all of these cases the business office will prepare one check to the Native American Bank, cash it and disburse your cash back to you in the regular claims process.~~

TELEPHONE SERVICE

Montana Phone **Granite Technology** provides our local voice service and SiyehPhone Corp provides local fax line services. All telephone issues and requests must be submitted via email to helpdesk@bps.k12.mt.us, new services will require building administrator approval for the expense of telephone additions or moves.

PAYROLL AUTHORIZATION

7330

Employment of all certified and classified staff must be approved by the Board of Trustees in all circumstances. Authority to pay for such services rendered follows this approval. The Board may act on behalf of the individual staff member to deduct a certain amount from the staff member's salary warrant and remit an agreed amount to a designee of the staff member, e.g., credit union, savings account, etc.

No deductions may be made from wages of a staff member except for federal and state income taxes, social security, medical insurance and state retirement, without the consent of the employee or legally administered wage attachment. Deductions will be made for those staff and coaches that use the MasterCard and have meal overages that are not paid in advance of payroll being processed. See MasterCard Section.

PAY DAY

The payroll calendar will be prepared by the district clerk and distributed to all employees of the district. The payroll calendar has been adjusted to accommodate paydays that fall on scheduled breaks and holidays. The payroll calendar is also posted on the District Website under the Business Office.

All Browning Public Schools employees are paid on every other Friday, **with the exception of summer hours.**

All BPS employees are encouraged requested to have direct deposit in place prior to receiving their second paycheck. This allows for a new staff member to have funds for opening a bank account at their financial institution.

TIMESHEETS

All Frontline timesheets for hourly employees and substitute workers must be reviewed for accuracy and completeness by the school/department secretary or designee. If there are any missed entries, the secretary and/or designee will notify his/her administrator in order for the administrator to verify and correct time errors. It is the ultimate responsibility of the immediate administrator to verify all timesheets by electronically approving any absences/errors prior to the payroll clerk processing timesheets in the business office.

Paper timesheets for student workers extracurricular duties, lunch duty, extended contracts, must be submitted to the payroll clerk no later than 4:00 pm on the Tuesday

after each pay day. All timesheets are required to be signed by the employee/supervisor, as well as have an Extended, Temporary, or CSA contracts attached before it can be processed. If the employee/supervisor has not signed or submitted the timesheet by the payroll deadline, the timesheet will then be processed on the following payroll.

CHANGING TIMESHEETS/LEAVE REQUESTS

All timesheets and/or leave requests must be adjusted prior to being submitted to payroll. A leave report is sent to each school/department secretary or designee every Monday after payroll in order to make these adjustments by the payroll deadline (12:00 pm every Tuesday after payroll is ran). In the event an employee has taken leave but was not adjusted correctly, the Payroll Clerks/~~Assistant Payroll Clerk~~ will work with the school/department secretary to correct the employee's leave. ~~In the case of an employee not having enough leave to cover the absence, the Payroll Clerks/Assistant Payroll Clerk will change Classified employees leave to unapproved leave without pay.~~ If Certified/Salaried workers exhaust leave hours, the Benefits Clerk will change the leave to unapproved leave without pay. Employees cannot operate in a negative leave status at any time for any reason.

PAYCHECKS

~~At year end, all classified staff, certified staff, and administration's last pay check will be a paper check in order to ensure that payroll timesheets, district equipment/keys, credit card POs receipts/invoices, gift card/certificate signature sheets and travel reimbursements have been turned in.~~

Paychecks will be released at 2:00 pm and will be available for pickup at the Administration front office. If a spouse or other individual is authorized by the employee to receive his/her check, the authorization must be in writing.

PAYCHECK CONCERNS

If there are any concerns about an employee's paycheck, the employee must meet with their SUPERVISOR and the SUPERVISOR will then contact the business office. Most of the problems can be resolved with the SUPERVISOR. Under no circumstances are employees to leave their scheduled work place to come to the business office with regard to their paycheck.

PERSONAL REIMBURSEMENTS

7335

Reimbursements for items purchased by individuals will only be reimbursed when:

1. The Finance Director ~~will~~ **has** approved reimbursements \$100 and under.
2. The Superintendent ~~will~~ **has** approved reimbursements over \$100.
- ~~3. The item purchased was not available from resources within the school district.~~
4. The claim ~~is~~ **must be** properly accounted for and documented with a detailed receipt/~~invoice~~.
5. The **PO with** detailed ~~and~~ receipt/~~invoice~~ over \$100 will ~~need~~ **require** the Superintendent's signature prior to being reimbursed to the individual.

TRAVEL ALLOWANCES AND EXPENSES PROFESSIONAL DEVELOPMENT

7336

All professional development must meet the educational goals of Browning Public Schools. The superintendent must approve all travel for professional development prior to board approval or arrangements being made. The Board of Trustees must also approve administrator and director travel that involves an overnight stay. Please do not register for a conference or purchase airfare without prior approval of the board. Day trips do not require board approval.

STAFF TRAVEL IN STATE

1. Must be submitted two weeks prior to the training.

ADMINISTRATOR/DIRECTOR TRAVEL IN STATE

1. Must be submitted in time to be approved by the Board of Trustees, before traveling.

OUT OF STATE TRAVEL

1. Out of state travel should be submitted six weeks prior to the training in order to allow time for approval and travel arrangements to be made.
2. All out of state and out of country travel must be board approved.
3. If the travel requires flying to the destination, an itinerary of the flight must be submitted with the travel request.

APPROVAL PROCESS

Instructional Staff/Non-Instructional Staff****

1. Submit professional development request to building principal/**supervisor/director** inclusive of:
 - a. Application for Professional Development
 - b. Copy of registration information, location, times, dates, costs
 - c. Transportation Department Request for Vehicle Use
 - i. (if requesting a school vehicle)
2. Administrator/**Program Director** approves the request based upon the affect the professional development will have on the daily instructional program/employee's assignment, relevancy of the professional development

toward achieving school improvement goals and submit it to the Superintendent.

3. Completed Leave Report/Travel Request

Out of State and Overnight In State Administrative Travel

1. Superintendent makes a recommendation.
2. The Board of Trustees take action.

~~If airfare is involved, the board secretary can assist with information needed.~~

- ~~2. The principal will evaluate the request based on the
—relevancy of the professional development toward achieving
—school improvement goals and submit it to the Superintendent.~~

Non-Instructional Staff

- ~~1. Submit Professional Development Request to their supervisor and when a
—support program is involved (i.e. Special Education, BNAS, 21st
—Century) to their program director.
 - a. Administrator **Program Director** approves the request based upon the
affect the professional development will have on the daily instructional
program. employee's assignment
 - b. ~~If airfare is involved, the board secretary can assist with information
needed.~~
 - c. Administrator **Program Director** assigns budget number and makes
arrangements for substitute(s) if necessary.~~

1. Superintendent Reviews Request.

2. Out of State and Overnight In State Administrative Travel

- a. Superintendent makes a recommendation.
- b. The Board of Trustees take action.

After Approval

The program secretary makes final arrangements. Flight arrangements will be made by the building/department secretary (all grant travel will go through the district office).

- a. Purchase orders must be prepared for the registration and motel. The PO number must be included on the travel request.
- b. Registration is mailed or faxed in.

- c. Transportation's department vehicle use request is sent to transportation.
- d. Leave Report/Travel Request is turned into accounts payable for payment by 4:00 p.m. Tuesday two weeks before the travel will occur.

Finally, once all of the arrangements are made the secretary should prepare a complete itinerary for the person traveling and attach to it all of the documents that were prepared in the process so that the employee has all of the information that they will need and confirmation numbers for all arrangements.

STUDENT TRAVEL

Meals for adults traveling with students on field trips will be paid at the same rate as the students, breakfast \$14, lunch \$17, dinner \$20. For out of state travel meals will be breakfast \$23, lunch \$35 and dinner \$47.

DISTRICT TRAVEL EXPENDITURES

All district travel expenditures must be supported by proper documentation and must be verifiable. A 100% advance payment will be made when the travel has been through the approval process. All over payments will be rectified by immediate repayment to the district.

Travel request forms must have appropriate signatures; the employee, their immediate supervisor and the superintendent prior to it being processed for payment.

MILEAGE

District Vehicle

District vehicles will be made available for use by those staff members who are unable to use their private vehicle for district travel.

Staff Member must provide a copy of their driver's license and **transportation form proof of insurance of their personal vehicle** to the Transportation Office Staff.

Due to the liability incurred by the district and district insurance restrictions, **family members cannot travel in district vehicles.**

Personal Vehicle Reimbursement

Use of personal vehicles will be reimbursed at the state rate.

In cases where there is more than one staff member attending a training, staff members should pair up with at least one other employee and the person providing

the vehicle will receive full mileage reimbursement. ~~If the staff members choose to travel separately they will each receive 1/2 of the reimbursement.~~

The miles that will be reimbursed will be determined from the district mileage chart, which is derived from a map of the area.

MEAL REIMBURSEMENT

	In State	Out of State
Adults		
Breakfast	\$14	\$23
Lunch	\$17	\$35
Dinner	\$20	\$47
24 Hour Day and Overnight	\$51	\$105

Departure time to receive a breakfast meal should be prior to 8:00 am. Departure time to receive a lunch meal must be before 11:00 am. ~~Departure time to receive a dinner meal must be between 1:00 pm and 5:00 pm.~~ **If you depart/return after 5:00pm you will receive dinner. If you are on travel at 5:00pm you will receive dinner.**

LODGING

The district will pay for lodging accommodations at the meeting or convention headquarters. Other accommodation arrangements may be made at equal or lesser cost up to a maximum of the cost at the convention headquarters.

Once a decision has been reached on the accommodations, the secretary should request a faxed copy of reservation information including cost so that a check can be prepared and either mailed in advance or hand carried by the traveler. The secretary should ask if the hotel will do a direct bill for the cost of the hotel room. If so, a credit application needs to be forwarded to the director of finance. If there are any changes to the cost, a copy of the final receipt must be given to the accounts payable clerk upon return.

If a credit card is needed to hold the room for late arrival, contact the director of finance and that arrangement will be made.

WINTER TRAVEL

During the winter, travel times may be extended due to the road conditions. This will be at the discretion of the traveler's administrator and/or the superintendent.

REGISTRATION FEES

The district, through the use of a purchase order and check written directly to the organization, will pay registration fees associated with the professional development.

PUBLIC TRANSPORTATION

Public transportation will be reimbursed at the actual cost of the transportation with receipts, i.e. **taxi, shuttle, UBER, LIFT, etc.**

AIR TRAVEL

Air travel quotes must be obtained 30 days before the travel will occur. The building/department secretary will make these arrangements.

If air travel is less than the mileage ~~and per diem~~ and the employee chooses to drive their maximum reimbursement will be the cost of the airfare. The average cost of the airfare will be used for mileage if a group is traveling.

RENTAL CARS

The district will pay for the use of rental cars, when a shuttle is not available from the airport and/or when the employee is not able to stay at the convention or meeting site. The cost of the rental car must be included in the approval of expenditures process, before the district will reimburse it.

Employees planning to rent a car will need to be 25 years of age or older and hold a major credit card in their name.

BROWNING PUBLIC SCHOOLS WILL NOT PAY FOR
LIQUOR AND/OR ENERGY DRINKS
TELEPHONE CALLS
EXPENSES OF SPOUSE OR OTHER FAMILY MEMBERS
SEPARATE ENTERTAINMENT
ANY OTHER EXPENDITURE NOT DIRECTLY RELATED TO
THE EDUCATION OF BROWNING PUBLIC SCHOOLS' STUDENTS

CANCELLATIONS

If travel plans are canceled, the person making the travel arrangements will make every effort to cancel all aspects of the travel. If the employee must

cancel within 24 hours of leaving they will be responsible for canceling the travel arrangements (hotel reservations, rental car, airfare, registration fees, etc.).

If airfare/motel arrangements have been made and cannot be changed, the superintendent will determine based upon individual circumstances, whether or not the employee will be required to reimburse the district for the cost of the airfare. It is important that every effort be made to reduce the negative impact that canceled travel plans have on district resources.

GRANT FUNDED TRAVEL

Professional development travel paid for out of grant funds must follow these established procedures. All grant expenditures must abide by the policies and procedures of Browning Public Schools.

HIGH COST AREA REIMBURSEMENT

The accounts payable clerks and secretaries have information on high cost travel areas, which is determined by domestic per diem rates available on the Internet.

USE OF MASTERCARD FOR STAFF TRAVEL

***The travel for staff to conferences.

**You MUST make sure that the vendor will not accept a purchase order or direct bill the district before requesting to use the MasterCard.

Step 1- Decide what needs to be purchased on the MasterCard (Hotel, registration, rental car, etc.)

Step 2- Get an estimate for hotel lodging and any other items that need to be purchased with the MasterCard. Your meals are covered under your per diem.

Step 3- Submit to principal/secretary for approval, you need to include the vendor's name and address and make sure that the secretary knows that you will be using the MasterCard.

Step 4- Secretary will enter the information into Black Mountain Software, creating a requisition and marking it as MasterCard.

Step 5- The requisition then needs to be approved by the principal and director of finance. The director will then make the requisition into a purchase order.

Step 6- The Secretary needs to notify you when the purchase order is ready. If a credit card is needed, send purchase order information to Sherie in the Business Office with purchase order number, vendor and amount.

Step 7- Bring purchase order(s) with you to the business office to pick up the credit card. You will then be given a credit card, your purchase order will be stamped, and you will sign the card out.

Step 8- Take a trip and keep all detailed receipts/invoices, including those that may not be charged to the credit card.

Step 9- Bring the stamped purchase order, the detailed receipt(s)/invoice (s), and the credit card back to the business office the next business day after the trip has been taken. In the case where purchases must be made by someone other than the building secretary receipts must be attached and coded to the purchase order and returned to the building/department secretary for review of purchase items, budget overages, correct coding, copies, and submitted to the business office. The credit card and purchase order and receipts should be returned no later than the day after the return of the trip.

Step 10- The detailed receipts/invoices will be reviewed for completeness. Make sure ~~Do~~ you have all receipts/invoices?. ~~Will~~ so you **don't** owe the district?

Any purchase not authorized with a purchase order will be the sole responsibility of the person who signs the credit card out.

USE OF MASTERCARD FOR STUDENT TRAVEL

***The travel for sports, field trips, college trips, **clubs** etc.

***For all sporting events through-out the district, the purchase orders need to be turned in by Friday prior to the next week's activities.

You **MUST make sure that the vendor will not accept a purchase order or direct bill the district before requesting to use the MasterCard.

Step 1- Decide how many meals will be needed and if overnight lodging is necessary.

Step 2- Decide where meals will be purchased and where the group will stay.

Step 3- Get an estimate for hotel lodging and for student travel it is \$14.00 for breakfast, \$17.00 for lunch, and \$20.00 for dinner per student and any adults traveling with them.

~~Staff travel meals are covered in their per diem.~~ When staff travel with students/groups/clubs no per diem will be issued.

Step 4- Submit to principal/secretary for approval, you need to include the vendor name and address and make sure that the secretary knows that you will be using the MasterCard.

Step 5- Secretary will enter the information into Black Mountain Software, creating a requisition.

Step 6- The requisition then needs to be approved by the principal and director of finance. The director will then make the requisition into a purchase order.

Step 7- The Secretary will notify staff when the purchase order is ready. If a credit card is needed, send purchase order information to **Student Accounts Sherie** in the Business Office with purchase order number, vendor and amount.

Step 8- **Student Activity's Secretary will** bring purchase order(s) with you to the business office to pick up the credit card. You will then be given a credit card, your purchase order will be stamped, and you will sign the card out. ***Your meal information needs to include the name of the restaurant, how many students and how many adults, purchase order number, date, meal (breakfast, lunch, and dinner), receipt with signature, and an itemized detailed receipt. If you don't have both of these receipts, you may owe the district a refund which will be withheld from personal pay checks. At no time can purchase orders be combined. For example: if the group does not use the breakfast purchase order, it cannot be combined with the lunch purchase order.***

Step 9- ~~Take a trip and~~ Keep all detailed receipts including those that may not be charged to the credit card.

Step 10- Bring the stamped purchase order, the detailed receipt(s), and the credit card back to the business **Student Activities Secretary's** office the next business day after the trip has been taken.

Step 11- The receipts will be reviewed for completeness, for whether all receipts are turned in whether the meal allowance was followed.

Any purchase not authorized with a purchase order will be the sole responsibility of the person who signs the credit card out.

The Board of Trustees is responsible for the establishment and management of student activity funds. The purpose of the student activity funds shall be to account for revenues and disbursements of those funds raised by students through recognized student body organizations and classes.

The funds shall be deposited and expended by check in a bank account maintained by the school district for student activity funds. The use of student activity funds is limited to the benefit of students. Students must be involved in the decision-making process related to the use of the funds.

The establishment of a student activity fund and all its subsidiary student organizations and activity accounts and any subsequent changes or transfers are subject to the approval of the Board of Trustees.

Sponsors for student clubs and classes must complete the necessary paperwork in order to be hired by the board of trustees. This process takes place through the student activities director and the Human Resources director.

Once a sponsor has been properly hired for either an existing club or a new club, all sponsors will go through the activities' secretary for purchases and deposits.

For student fundraising, the club sponsor needs to complete a fundraising request form, which needs the **principal** & superintendent's signature. Once the superintendent has approved the fundraising activity, a copy of the request will be given to the club sponsor and the SA/MC accounting clerk. The sponsor can then start purchasing and depositing for that particular fundraising event.

STUDENT ACTIVITIES/EXTRA CURRICULAR CLUBS

The treasurer for high school organizations will be responsible for maintaining the revenue entries and the completion of purchase orders during the school year. A monthly statement is prepared and will be sent to the sponsor and/or club officers by the SA/MC accounting clerk. It is the responsibility of the officers of the club to validate the balance in the fund against the student records. If there are any differences between the two, they must contact the SA/MC accounting clerk as soon as possible so the discrepancies can be resolved. Also club sponsors and/or presidents should contact the SA/MC accounting clerk to be added to a list for the monthly reconciliation of their club account statement.

ASK SANDY

REVENUE

It is the responsibility of the sponsor of the class/club to see that all monies raised by the group are collected and deposited with the activities' secretary at the athletic department on a daily basis.

Whenever revenue is being prepared for deposit, two people MUST count it, verify, and sign off on the count sheet form, then the activities secretary will have it sealed in a cash bag and write a receipt for the deposited amount. The deposits are then brought to the business office and deposited with the Accounts Payable Clerk. ~~SA/MC accounting clerk, who~~ SA/MC then gives ~~the activities secretary~~ a receipt generated from Black Mountain Software **to the appropriate building/department.**

The business office staff is then responsible for depositing the money into the bank.

Clubs that work concessions earn 40% of the revenue from that event. The count sheet will have concessions and the name of the club that worked concessions for that game **and/or the specific fundraiser. When the deposit is made with the **Accounts Payable** ~~SA/MC accounting clerk~~, the receipt will reflect the split of 60% to concessions and 40% to the club.**

PURCHASE ORDERS

Student organizations must follow the same purchase process as the district employees.

The club sponsor/officers will:

1. Check into the cost of items the group wants to purchase.
2. Submit a requisition to the activities secretary ~~or building secretary.~~
3. The activities secretary ~~or building secretary~~ will prepare a Student Activities purchase order
4. Once the purchase order has been created it needs to be signed by the student activities director, the club sponsor, and student. If purchases are made without all signatures, the person who made the purchase is solely responsible for payment.
5. **The purchase can then be made**, a copy of the purchase order goes to the vendor.
6. Once the purchase is made, submit the detailed invoice and the original purchase order with signatures to the SA/MC accounting clerk to process for payment.
7. Purchase Orders with attached packing slips and/or invoices must be returned to the business office for payment prior to 4:00 pm on Tuesdays.

The checks will be printed on Wednesday by the close of business (5:00 pm) and will be available for pick up by 11:00 am on Thursday or be mailed out on Thursday. ***This includes referee checks.**

The club sponsor/officers will be responsible for:

1. Accurate minutes being kept of all approved expenditures
2. Ensure that the club has the funds to cover their expenses

The activities director and sponsor may not obligate monies without student approval and no student may obligate monies without the activity's director and sponsor approval.

The ~~building secretary~~ or the student activities secretary will provide club/student account budget reports upon request for their respective buildings or department.

EXTRA-CURRICULAR TRAVEL

The transportation department is established for the purpose of transporting students to and from school. The transportation department at Browning Public Schools provides transportation to and from activities and for field trips as well as travel to various trainings.

In turn the transportation department charges the student activity fund and the various buildings and departments whenever they use a vehicle or bus for anything other than transporting children to and from school.

BUSINESS OFFICE STAFF & RESPONSIBILITIES

Director of Finance.....	Sandra Rivas sandrar@bps.k12.mt.us
Assistant Finance Director..... Federal Grants Manager	Sasheen Campbell sasheenc@bps.k12.mt.us
Payroll Clerk	Shaundel Calf Boss Ribs shaundelc@bps.k12.mt.us
Payroll Clerk	Jerelyn Gobert jerelyng@bps.k12.mt.us
Accounts Payable Clerk	Cicily Calf Boss Ribs Cicilyc@bps.k12.mt.us
Student Account Cash Receipts	
Student Activities/MasterCard Accounting Clerk.....	Sherie Blue sherieb@bps.k12.mt.us
Student Accounts, Mastercard, Cash Receipts	
HR Benefits Clerk	Jeri Boggs jerib@bps.k12.mt.us
Health Insurance, Student Insurance, Work Comp Insurance, Employee Leave	