

**West Point Consolidated School  
District  
Procedural Manual**



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## **PURPOSE**

The purpose of this manual is to provide a better understanding of budgets, the purchasing process, the bill paying process, payroll procedures, the accountability of fixed assets, and other fund policies, procedures and requirements. See attachments for forms and relevant documents referenced throughout this manual.

The Office of Business is consistently striving to improve current fiscal policies and procedures. Information provided in this manual is reviewed and revised annually; therefore, some procedures, forms, etc. may become obsolete as new procedures or systems are put into place. As new policies and procedures are established or changed, the Business Office will alert responsible staff of such as it occurs so that we may update our manual accordingly.

The Business Office staff is available to answer any questions or clarify procedures that may not be clear.

## **BUDGETS**

It is the duty of the Superintendent and school board to limit the expenditure of school funds during the fiscal year to the amounts set forth in the respective school budgets as reflected in the board minutes, unless such school fund budgets are revised in the manner prescribed by law. It shall be unlawful for any school district to budget expenditures from a fund in excess of the resources available for such purposes for such fiscal year. Any member of the school board, superintendent of schools, or other school official, who shall knowingly enter into any contract, incur any obligation, or make any expenditure in excess of the amount available for that purpose for the fiscal year shall be personally liable for the amount of such excess.

### **MAINTAINING RECORDS**

Because budgets consist of many funds and funding sources, understanding and tracking budgeted expenditures can be a difficult task. All schools and departments will utilize the district's financial software to access budgets and generate purchase requisitions.

The Business Manager informs Administrators and Department Heads of their beginning fiscal year budget via email.

- Administrators and Department Heads are able to view their department's budget anytime online through our financial software.

# **PURCHASING/ACCOUNTS PAYABLE**

## **DESCRIPTION**

The major function of the Purchasing Department is to facilitate the purchasing process and help assure that purchasing laws and district policies are adhered to as prescribed.

The West Point Consolidated School District has established a purchasing system which meets these objectives.

The district's purchasing system includes the following documentation:

## **PURCHASE REQUISITIONS:**

Before originating a purchase requisition, one must be mindful of the rules and regulations concerning **quotes and bids**.

- Purchases that do not involve an expenditure of more than Five Thousand Dollars (\$5,000), exclusive of freight and shipping charges, may be made without advertising or requesting competitive bids.
- Purchases that involve an expenditure of more than Five Thousand Dollars (\$5,000), but not more than Seventy-Five Thousand Dollars (\$75,000), exclusive of freight and shipping charges, may be made from the lowest/best bidder without publishing or posting advertisement for bids, provided at least two written competitive quotes have been obtained. Quotes must be on company letterhead, signed and dated.
- Purchases that involve an expenditure of more than Seventy-Five Thousand Dollars (\$75,000), exclusive of freight and shipping charges, may be made from the lowest/best bidder after completing the reverse auction process.
- Items such as postage, utilities, worker's compensation insurance, bonds, service contracts, textbooks, subscriptions or magazine periodicals, food and lodging reimbursable on a travel voucher, and purchases made from State Contracts established or approved by the State of Mississippi Office of Purchasing and Travel are exempt from the bid requirements.
- A Sole Source purchase is the purchase of noncompetitive items only available from one source/vendor. The vendor must certify in writing on company letterhead that it is the sole provider of the item(s). The sole source certification, along with an explanation of the conditions and circumstances requiring the purchase, shall be submitted for Board approval before the purchase can be made.



- **Splitting a purchase order to avoid exceeding limits is illegal under the state purchasing laws.**

**EMERGENCY DEFINITION:**

“Emergency” means any circumstances caused by fire, flood, explosion, storm, earthquake, epidemic, riot, insurrection or caused by any inherent defect due to defective construction, or when the immediate preservation of order or of public health is necessary by reason of unforeseen emergency, or when the immediate restoration of a condition of usefulness of any public building, equipment, road or bridge appears advisable, or in the case of a public utility when there is a failure of any machine or other thing used and useful in the generation, production or distribution of electricity, water or natural gas, or in the transportation or treatment of sewage; or when the delay incident to obtaining competitive bids could cause adverse impact upon the governing authorities or agency, its employees or its citizens; or in the case of a public airport, when the delay incident to publishing an advertisement for competitive bids would endanger public safety in a specific (not general) manner, result in or perpetuate a specific breach of airport security, or prevent the airport from providing specific air transportation services.

**PURCHASE REQUISITIONS** are documents completed and approved by management personnel requesting the issuance of a purchase order for the purchase of good or services. **Requisitions are not the same as an approved purchase order.**

- Requisitions are keyed by the originator at the school or department level. After keying the requisition, it is electronically submitted for the supervisor’s approval. After the supervisor’s approval, the requisition is then electronically submitted to the Purchasing Clerk. Purchases that are charged to federal accounts will be electronically routed to those offices before being submitted to the Purchasing Clerk.
- Most of the time an item number and a description of the item(s) being purchased must be keyed on the requisition screen, especially if the item(s) is/are a **FIXED ASSET**. This excludes purchases for small classroom supplies that will be picked up in the store. For example, colored pencils, construction paper, etc. may be listed as Classroom Supplies on the Purchase Requisition. This list must also be attached to the purchase order when it is submitted for payment. Other items that must be listed on the requisition (if applicable) include:
  - Board Approved Single Source
  - State contract number
  - Express Products List (EPL) number (in reference to computer equipment)
  - Reference to “quotes attached” (the quotes must also be attached to the purchase order when it is submitted for payment)
  - Indication of emergency approval by Board and date approved
- The following items may be electronically attached to the requisitions when submitted:

- Lists of items being purchased
  - Quotes (for purchases of more than \$5,000) or Reverse Auctions (for purchases more than \$75,000)
  - EPL number
  - Book lists for federal funds or textbooks
- Once the requisition is submitted to the Purchasing Department, the Purchasing Clerk reviews the requisition for accuracy and compliance with applicable purchasing laws. If the requisition is acceptable, a purchase order is printed and submitted to the Business Manager for approval. The Vendor Copy is physically signed by the Business Manager. The District and School/Department Copy have the Business Manager's electronic signature.

**Requisitions that are submitted to the Purchasing Clerk by 1 p.m. will be printed the same day and will be sent to the requestor via email.** Requisitions received after 1 p.m. will be printed the next business day.

**Emergency Requisitions:**

- If an emergency exists, the employee should contact the Superintendent for approval to contact a vendor. The services are then approved by the Board at the monthly meeting.

**PURCHASE ORDERS:**

After a requisition has been approved, the employee will receive a copy of the purchase order. **NOTHING** can be purchased without a purchase order that has been approved by the Business Manager, and all purchase orders should be used with vendors that will accept one. **If an employee makes a purchase prior to receiving an approved purchase order, they will be personally responsible for payment of the invoice since it is not considered an authorized purchase by the District.**

Copies of the Purchase Orders include:

- Vendor Copy
- District Copy
- School/Department Copy

Once you have received the purchase order from the Purchasing Clerk and if he/she has not already sent it to the vendor via fax or email, you may order the goods or services. The Purchase Order is the document that legally authorizes the purchase of the goods or services. Employees are personally responsible for any purchases made prior to receiving a purchase order, since they are not considered to be authorized purchases by the District.

- **Purchase Order amounts cannot be exceeded unless it is for shipping and/or freight charges.** Any price changes should be reported to the Central Office prior to shipping.

**For items that are picked up in store, overages should be paid out of pocket by the employee to the cashier whether it is 10 cents or 10 dollars.** If the employee fails to do so, the overage should be submitted with the purchase order and receipt when turned in to Accounts Payable for payment.

- Purchases from Wal-Mart, Office Max, and Hobby Lobby require use of our business account cards, tax exempt cards, and a copy of the approved purchase order. All of these items are kept by the administrative assistants. All three (3) items must be taken back to the store for returns or exchanges also. **There are no online, faxed, or called in orders with any of these vendors. These purchase orders must be turned in for payment within one month of the first initial purchase, except for Wal-Mart. Wal-Mart purchase orders should be turned in within 2 weeks of the first purchase.**
- If materials are requested for preview only, the materials must be returned before the due date. Otherwise, a purchase order must be obtained for the purchase.
- If an order is cancelled, a written acknowledgement of the order cancellation from the vendor must be received before the purchase order can be voided.

### **Documentation of Receipt:**

West Point Consolidated School District's billing address is P.O. Box 656, West Point, MS, 39773. Invoices are mailed to Central Office and the original copy is kept with Accounts Payable. A copy of the invoice is sent to the originator. For in store purchases, a receipt is given to the requestor in the store and must be turned in for payment. When **ALL items** are received, the employee receiving the goods signs and dates the invoice verifying all items have been received and are the correct items ordered. If the vendor sends multiple invoices or there are multiple in store purchases, or if items have to be returned or exchanged, all invoices should be held and turned in once the purchase order is ready to close out. This includes credit invoices.

**Please note: A copy of the agenda and sign-in sheet needs to be provided to the Accounts Payable Clerk for all purchases involving food for meetings.**

### **Payment of Invoice:**

Once the goods/services are received and the invoice is signed, then they can be sent attached to the vendor copy of the purchase order to Accounts Payable. Completed purchase orders should be sent to Accounts Payable for payment as soon as they are ready. **Please do not hold your completed purchase orders until the end of the month.** Contact the vendor as soon as possible if an invoice was not received with the goods or soon after.

Completed purchase orders that are ready for payment are due to Accounts Payable on or before 3:30 p.m. the Tuesday prior to the monthly Board meeting.

## VENDORS:

To obtain a vendor number for a new vendor, employees should email Accounts Payable with the vendor's Billing/Ordering information, i.e. phone number, fax number and remittance address.

## DISTRICT TRAVEL REQUESTS

Travel requests must be submitted electronically through the district's time clock system **AND** through a hard copy that can be found on the district's web page.

When an employee is requesting travel, he/she must fill out a **BLUE** copy of the "Request for Travel/Vacation Authorization" form, print, sign and submit it to his/her supervisor.

**Immediately** following this submission, the employee must request Professional Leave to his/her supervisor through the district's time clock system. This allows the time clock system and payroll clerk to easily keep up with the employee's leave.

- A copy of the "Request for Travel/Vacation Authorization" form may be printed from the district's website in the Employee Portal under Travel Forms. An example of this form is attached to the back of this manual, as well.
- When completing this form, district van or personal vehicle-employee choice must be selected. This determines the rate at which the employee will be reimbursed for mileage. If district transportation is requested but is unavailable, the employee will be allowed use of a personal vehicle and will be reimbursed at the higher mileage rate. If district transportation is available but the employee chooses to use their personal vehicle, they will be reimbursed at the lower mileage rate. **Please be advised, employee choice does not mean multiple individuals traveling from the same location to the same destination will be allowed to drive their personal vehicle and expect to be reimbursed for mileage.** Car-pooling is expected in those cases. There are only certain exceptions, i.e., district vehicle is full and someone else is needed to drive or leaving or returning on different dates.
- A request for district transportation (green form) should be submitted with the travel request form. This form can be submitted by one individual if multiple employees will be traveling together.

Once the employee submits both the "Request for Travel/Vacation Authorization" form **and** requested Professional Leave through the time clock system, the supervisor must approve both. The supervisor **must not** approve one without the other.

- Once approved by the supervisor, the original **BLUE** "Request for Travel/Vacation Authorization" form is sent to the Central Office for the Superintendent and the Assistant Superintendent to approve. Once approved it is given to the Business Manager
- If travel will be paid out of Federal Funds, the **BLUE** travel forms must be sent to those offices for approval before being sent to Central Office.

- The approved Professional Leave request is sent electronically to the Business Manager for final approval. The Business Manager approves this electronic request **only if** he/she has the employee's signed **BLUE** travel form as well.

## **DISTRICT TRAVEL REIMBURSEMENTS**

**Employees must complete and print the appropriate Travel Reimbursement form from the district's website if there are any reimbursable expenses.** Meals and mileage (if applicable) for in-state travel are reimbursed upon return from professional leave. This form is found in the Employee Portal under Travel Forms. An example of this form is attached in the back of this manual as well. Travel is paid once a month and this form must be approved by the administrator/department head and be submitted to the Central Office to be approved by the Superintendent on or before 3:30 p.m. the Tuesday prior to the monthly Board meeting in order to be reimbursed. Expenses will be reimbursed as indicated below:

1. For each mile actually and necessarily traveled in the employee's automobile or other private motor vehicle an employee shall be reimbursed at the rate allowed by the Mississippi Department of Finance and Administration. Employees are expected by the board to car pool where two (2) or more employees are traveling to the same destination. In such an event only one (1) travel expense allowance at the authorized rate per mile shall be allowed for any one (1) trip. This one (1) travel expense allowance may be divided between multiple employees, if requested;
2. When such travel is done by means of a public carrier, (other means not involving a private motor vehicle,) the employee shall receive as travel expense the actual fare or other expenses incurred in such travel;
3. **Meals are reimbursed only when professional leave requires overnight stay, and a copy of the hotel receipt must be attached.** If there is no hotel receipt attached, the employee will not be reimbursed for meals. Reimbursement rates are found on the employee portal on the district's website under Meal Reimbursement Rates. Employees are reimbursed per the number of nights stayed. The time of day an employee left or returned is not taken into consideration.

**Reimbursements must be received no later than two (2) weeks after the return from a trip or no reimbursements will be given.**

Current reimbursement are as follows:

1. Single standard room rate accommodations
2. Maximum daily reimbursement for meals for in-state and out-of-state travel as defined by the Mississippi Department of Finance and Administration.
3. Mileage for private vehicle as determined by the State Department of Finance and Administration and approved by the Board of Trustees.
4. Actual registration fees

5. Actual fare or other expenses incurred in travel by public carrier
6. Incidental expenses – tolls, parking, luggage charges, taxis, gas for rental vehicles, etc. (receipts must be provided)

The superintendent shall comply with the rules and regulations of the State Department of Audit regarding itemized expense accounts upon return of the employee.

### **TRAVEL ADVANCES:**

1. The superintendent or his designee is authorized to approve travel advances.
2. The superintendent shall comply with all rules and regulations of the State Department of Audit regarding travel advances.
3. The superintendent shall comply with the State Department of Finance and Administration's daily limits on expenditures for meals.
4. All official travel must be preapproved.
5. Travel advances will be prepared only for conference registration fees, extended hotel accommodations, and airfare.
6. Any other travel advance items will be on an individual basis and must be approved by the superintendent. Generally, other travel advance items will only be allowed when the employee is travelling out of state.
7. Persons receiving advances must be officers or employees of the school district.
8. Travel advances may not be used for personal expenses or for any purpose other than the actual expenses of the authorized travel.
9. Accounting for any travel advance shall be made within five (5) working days after the end of the month in which the official travel was made.
  - a. Any money not used for travel related expenses shall be repaid the school district at this time.
  - b. The travel reimbursement form prescribed by the State Department of Finance and Administration shall be completed and submitted at this time for all money not refunded the school district.
  - c. Actual receipts for all travel expenses except meals and travel in personal vehicles are to be included.

### **POLICY AGREEMENT FOR PROFESSIONAL DEVELOPMENT TRAINING TRAVEL FORM**

Every staff member of the West Point Consolidated School District shall be required to reimburse the district for the net cost to the district of the registration fees, hotel, meals and travel paid by the district for any certified personnel to attend professional development training out of the district should said certified employee not attend the scheduled training.

However, a signed medical excuse, jury service, serving as a witness in court when subpoenaed, death or serious medical emergency requiring hospitalization in the immediate family shall exempt the employee from such reimbursement. The employee shall sign a form agreeing to abide by this policy at such time as the district incurs any of said expenses.

**Travel advances shall be obtained for ALL hotel payments at least two weeks in advance.** The hotel conference rate should be obtained for lodging whenever possible. For in-state travel, a tax exemption certificate must also be requested. Failing to plan and charging expenses to a personal credit card yields no reimbursement for taxes charged.

All hotel payments and registration for out of state travel should be requested before the travel occurs.

- These requests should be submitted on a **PINK** Check Request form along with a copy of the approved **BLUE** Travel Form. The Check Request Form may be printed from the district's website, as well. It can be found in the Employee Portal under Accounting Forms. An example of this form is attached in the back of this manual.
- Hotel costs (if applicable) will be charged to the district's travel cards.
- Out of state conference registrations should be requested via check request.

### **CHECK REQUESTS (PINK form)**

- Used only in circumstances when a purchase order is not acceptable
- Types of expenditures that may require a check request are:
  - Admission fees for activity trips
  - Annual Subscriptions
  - Registration Fees
  - Membership Dues
  - Any vendor that will not accept a purchase order
- If this is a new vendor, please complete a new vendor packet.
- An invoice, order form, or some other type of documentation from the vendor must be attached.
- If the check needs to be split between different accounts, key in the account numbers and how much to charge to each.
- Requests for employee conference registration **MUST** have a COPY (not original) of the approved blue form attached.
- Indicate on the request if a tax exemption letter is required or if the check is to be mailed from Central Office.
- **A COPY OF THE AGENDA AND SIGN-IN SHEET NEEDS TO BE PROVIDED TO THE ACCOUNTS PAYABLE CLERK FOR ALL PURCHASES INVOLVING FOOD FOR MEETINGS.**
- **CHECK REQUESTS ARE TO BE TURNED IN TO THE BUSINESS MANAGER NO LATER THAN 1 P.M. ON THURSDAY OF EACH WEEK**
- **CHECKS ARE PRINTED ON MONDAYS AND WILL GO IN THE PONY THE FOLLOWING DAY.**

### **TRAVEL CARD PROGRAM**

West Point Consolidated School District uses a "Cardless" Travel Card Program, meaning we have a commercial credit account number but do not utilize a physical card. The purpose of this

program is to provide the district with an efficient and controllable method of making some travel purchases. This policy will supplement, rather than replace, existing travel policies.

The travel card will **only** be used to pay the following district advance travel costs:

1. Airfare
2. Lodging (room only, no incidental expenses allowed)
3. Rental Vehicles
4. Parking (if amount is known in advance)

The following types of expenses are **not** allowable:

1. Travel expenses for non-entity employees
2. Business Related Airfare combined with Personal Airfare
3. Baggage (can request on reimbursement)
4. Cash Advances
5. First Class or Business Class Travel; **Note:** Preferred seating, business, first-class service may be authorized if at least one of the flight segments exceeds 6 hours. A flight segment is defined as time in the air between stopovers, changing aircraft, or change of airline. Preferred seating, business or first-class travel is not reimbursable unless approved in advance. A waiver signed by the department head must be submitted and approved by Central Office prior to the trip.
6. Travel expenses for traveling companions or spouses
7. Food and beverages (including alcohol)
8. Personal Items
9. Laundry
10. Personal Calls
11. Unauthorized hotel incidentals
12. Movies
13. Room Service

West Point Consolidated School District has four (4) cardless travel accounts: (1) Superintendent – for Superintendent’s expenses only, (2) Federal Programs – for Federal Program expenses only, (3) Athletics – for Athletic expenses only, and (4) District Instruction – for all other District travel expenses including student activity and Special Services. Each account has a “Cardholder” that will oversee and process transactions for that account. Once District travel has been approved on all levels, documentation may be submitted to those designated individuals to request processing of the travel expenses listed above.

**Travel expenses related to the travel card should be requested as soon as the employee has been notified about an expected conference, but no later than two weeks in advance of the travel date.**

Steps to take when initiating travel card expenses:

1. **Before making any hotel reservations, first, a blue travel authorization form that has been approved by the Superintendent must be received by the employee.** In order



to complete the blue travel request form, the employee may contact the hotel for a price, but no reservation should be made at that time.

2. Once the employee has received the approved blue travel request form authorizing district travel, they may then use their personal debit or credit card to reserve lodging (unless the expense is through Federal Programs or Athletics).
3. If lodging is at a Casino & Resort Hotel, employees SHOULD NOT use their personal card to make reservations. The top portions of the travel card form should be completed with the hotel contact information and prices (include Group rate codes if applicable) and forwarded to the appropriate cardholders to complete the reservation process.
4. If airfare or car rental is needed, it will need to be done directly by the Cardholder. Some car rental companies may not accept the travel card and the employee will have to request reimbursement for expenses upon return from their trip if applicable.
5. The Travel Card Form must then be completed which will include all the information concerning the hotel reservation (also attach a copy of the emailed hotel confirmation). A copy of the approved blue form will also be attached to it and submitted to the Cardholder.
6. Once the cardholder receives the request, they will contact the vendor and have the charges reversed from the employee's personal credit or debit account and charged to the district's travel account.
7. Upon return from travel, a copy of the hotel receipt needs to immediately be forwarded to the Cardholder. A copy also needs to be attached to any requests for meal reimbursement.
8. The cardholders from each department will submit all of their travel card forms, with copies of approved blue forms and other appropriate forms attached to the Accounts Payable Department for reconciliation and payment of the commercial credit account monthly.

### **ADDITIONAL INSTRUCTIONS CONCERNING TRAVEL CARD**

#### **ATHLETICS**

- Coaches will complete their blue forms and request leave in Timetrust and submit for approval at the building level as they have in the past. The blue forms should then be forwarded to the Athletic Department for approval.
- Once approved by the Athletic Director, they will be forwarded to the Central Office for approval. After the final approval, a copy of the blue form will be sent to the Athletic Department and the originals sent back to the schools.
- The Athletic Department Cardholder will directly handle all hotel reservations and any other travel arrangements for their department that require use of the travel card.

#### **FEDERAL PROGRAMS**

- Employees will complete their blue forms and request leave in Timetrust and submit for approval at the building level as they have in the past. The blue forms should then be forwarded to the Office of Federal Programs for approval.
- Once approved by the Federal Programs Director, they will be forwarded to the Central Office for approval. After the final approval, a copy of the blue form will be sent to the Office of Federal Programs and the originals sent back to the schools.

- The Federal Programs Cardholder will directly handle all hotel reservations and any other travel arrangements that require the use of the travel card.

### **DISTRICT INSTRUCTION**

- All other District travel, including lodging for student activity trips and lodging for the Department of Special Services will follow the steps listed in the Procedures Manual regardless of the size of the group.

**Reimbursement requests must be received no later than two (2) weeks after the return from a trip or no reimbursements will be given.** Also, below are specific regulations taken out of the State of Mississippi’s Office of Purchasing, Travel and Fleet Management Travel Card Guidelines Policy & Procedures Manual.

[www.dfa.ms.gov/media/4858/1116travelcardguidelines.pdf](http://www.dfa.ms.gov/media/4858/1116travelcardguidelines.pdf)

- “Ensure that travelers have proper Authorization to travel before the Travel Card accounts are used.” (pg. 5, Sec. 104, No. 4) {meaning blue forms must be approved before making any travel arrangements}
- “Travel related receipts are due within ten (10) working days after the employee returns from the trip. One copy of the receipt shall be filed with the Program Coordinator and a copy shall be filed with the travel reimbursement. (pg.9, Sec.115) {Our district requires a copy of hotel receipts to be sent to the cardholder immediately upon return and the original attached to the request for reimbursement if applicable.}

### **VAN REQUEST**

All employees needing a van for district travel will have to submit a request form to the Central Office. A van request is submitted on a **GREEN** form, and a bus request should be submitted on a **YELLOW** form.

### **BUDGET ISSUES:**

The district’s computerized accounting system will allow a requisition to be processed only if there are sufficient funds available in the budget account. If there are not enough monies in a budget account, the employee may submit a budget amendment request through the financial software to the Business Manager.

Utility expenses (water, gas and electricity) are not regular budget items. Therefore, you may not move excess budget amounts to other accounts nor do you have to cover any budget shortages in these accounts.

**MISCELLANEOUS:**

**All purchases of computer equipment must go through the Information Technology Department.** Requisitions for computer equipment must be approved by the IT Department before a Purchase order may be issued.

If a Fixed Asset is purchased, a Fixed Asset Addition form must be attached to the completed Purchase Order when submitting it for payment.

Every effort should be made to make sure all invoices dated in May and June are paid in June of the current fiscal year. In order for bills to be paid in the current fiscal year, the completed purchase order and invoice must be submitted for payment by the third Tuesday of June. Because of potential delays in shipping, equipment purchases after May are discouraged.

West Point Consolidated School District is exempt from sales tax in the State of Mississippi. The District's tax id number **CANNOT** be used with cash, money orders, or personal checks. Use of the tax exempt status is limited to purchase orders and checks issued by/from the District.

# **PAYROLL**

## **DESCRIPTION**

Payroll and related employee benefits (FICA tax, retirement contributions, group health insurance and group life insurance paid by the district) account for a large portion of the district's total budget. There are many federal laws as well as state laws that apply to payroll which require wages to be paid accurately and timely. Because payroll must be 100% accurate and must be paid on pay day, it is imperative that accurate payroll information is submitted to the payroll department on a timely basis.

The major concepts related to payroll include:

- Before an employee may be paid, he/she must be approved by the Board and complete a background check
- An employee must be paid for all time worked.
- An employee may not be paid for days or time not worked under his/her contract.

## **NEW EMPLOYEES**

New employees must come to the Central Office with their completed paperwork for processing, fingerprinting and enrolling in the time clock system. This process may require 30 minutes or more depending on the completeness of the paperwork.

- ID badges are obtained from the following locations:
  - WPHS-North Campus Librarian
  - Fifth Street Librarian
  - South Side Librarian

A new employee **must** be approved by the school board before he/she may be paid. The School Board meets on the second Monday of each month. New employees will receive all of his/her paperwork once he/she has been approved by the Board.

New employees recommended for 80 hours or more per month must complete a health insurance enrollment form and a life insurance form. If the new employee does not want health insurance and/or life insurance, he/she must sign the waiver on the back of the correlating form.

All employees must complete forms for the Public Employees' Retirement System (PERS). The forms are:

1. All new employees who work 80 hours or more per month must complete a PERS Enrollment Form and a PERS Beneficiary Nomination Form.
2. All new employees who work less than 80 hours per month must complete a PERS Non-covered Employment Acknowledgement Form.

## **MONTHLY PROCESSING**

**DOCUMENTS SHOULD BE SUBMITTED BY THE PAYROLL DUE DATE (TUESDAY AFTER PAY PERIOD END DATE)**

**Part-Time and Hourly Employee Time Sheet**

Timesheets should be printed by the Administrative Assistant at each location who is in charge of timekeeping from the district's timekeeping system. All time edits and leave requests should be completed before turning in the timesheets to the Payroll Clerk. Time sheets are due on or before the Tuesday immediately following the payroll cut-off date. Time sheets should be reviewed for completeness and signed by the employee and his/her supervisor. If leave requests and time edits are not submitted by the cut-off date, then the employee will be docked and will not be reimbursed until he/she enters a leave request or time edit.

**Employee Leave Forms**

Leave forms for the current pay period should be submitted with timesheets. All leave forms may be obtained from the secretary at each school. The Request for Travel/Vacation Authorization form may be printed from the district's website and must be on **BLUE** paper. This leave form must be approved by the employee's supervisor, Assistant Superintendent, and Superintendent.

Requesting leave and reporting absences correctly is a critical function of the payroll process. Each employee's absence/leave must be submitted to the payroll department. If absences/leaves are not reported, the employee's leave balances are overstated which means the employee has stolen from the district. Furthermore, each employee's leave balance affects their retirement benefits at retirement. Not reporting leave may give retirement credit to an employee which is not justified.

When requesting leave be sure that the proper type of leave is being selected. The different types include:

1. Personal
2. Sick
3. Jury Duty
4. Professional
5. Bereavement

All Leave Policies can be found in the District's Policy Manual, but the following is an overview of these policies.

**NONPROFESSIONAL STAFF – LEAVES AND ABSENCES**

**SECTION I**

- (A) At the beginning of each school year classified and paraprofessional personnel shall be credited with a sick leave allowance, with pay, for absences caused by illness or physical disability of the employee as well as a personal leave allowance during that school year as follows:

9 months (187 day) employee  
10 months employee  
12 months employee

seven (7) sick days, two (2) personal  
eight (8) days, two (2) personal  
ten (10) days, ten (10) personal

- (B) At the beginning of each school year support staff (180 day) personnel working full time eight (8) hour assignments shall be credited with five (5) days sick leave allowance, with pay, for absences caused by illness or physical disability of the employee during that school year.
- (C) At the beginning of each school year support staff (180 day) personnel working full time six (6) or seven (7) hour assignments shall be credited with four (4) days sick leave allowance, with pay for absences caused by illness or physical disability of the employee during that school year.
- (D) At the beginning of each school year support staff (180 day) personnel working full time four (4) hour or five (5) hour assignments shall be credited with three (3) days sick leave allowance, with pay for absences caused by illness or physical disability of the employee during that school year.
- (E) Any unused portion of the total sick leave allowance shall be carried over to the next school year and credited to such employee.

## **SECTION II**

In addition to the reason of personal illness or physical disability, the aforementioned basic leave or accumulated days, not to exceed the basic leave outlined in Section I, may be used for the reason of illness in the immediate family or death in the family as defined below. Employees may request in writing an extension of the allowed days for extended family illness not to exceed accumulated sick leave.

### Illness in the Immediate Family

Children, spouse, and parents, and other members of the family – brothers, sisters, and grandparents constitute “immediate” family. In-laws in the applicable aforementioned categories qualify the same as blood relations.

### Death in the Family

Death and funeral of a relative.

## **SECTION III**

### Pregnancy

Section I and II above apply to maternity leave.

### Extended Personal Leave

The District will only grant extended personal leave to employees in cases of personal and/or family hardship. The hardship determination will be made by the employee's immediate supervisor and approved by the superintendent.

#### **SECTION IV**

The District will grant sick leave as outlined in this policy for child adoption.

#### **SECTION V**

An equitable prorated leave allowance shall apply to service of less than a full session.

#### **SECTION VI**

Unauthorized absences or absences in excess of authorized leave shall result in loss of pay for the period of time in question or termination of employment in extreme cases.

Sick leave shall be taken in no less than ½ day increments.

Sick leave taken on a day previous to a holiday, the day after a holiday or the first/ last contract day will require a doctor's excuse.

#### **SECTION VII**

The employee forfeits sick leave benefits upon separation from employment with the District.

#### **SECTION VIII**

The District will grant sick leave days as outlined in child adoption, not to exceed six weeks.

#### **SECTION IX**

- (A) For the purposes of the subsection, the following words and phrases shall have meaning ascribed in this paragraph unless the context requires otherwise:
- (1) "Catastrophic injury or illness" means a life-threatening injury or illness of an employee or a member of an employee's immediate family that totally incapacitates the employee from work, as verified by a licensed physician, and forces the employee to exhaust all leave time earned by that employee, thereby resulting in the loss of compensation from the school district for the employee. Conditions that are short-term in nature including, but not limited to, common illnesses such as influenza and the measles, and common injuries, are not catastrophic. Chronic illnesses or injuries, such as cancer or major surgery, that result in intermittent absences from work and that are long-term in nature and require long recuperation periods may be considered catastrophic.
  - (2) "Immediate family" means spouse, parent, step-parent, sibling, child or stepchild, grandparent, stepbrother
- (B) Any school district employee may donate a portion of his or her unused accumulated personal leave or sick leave to another employee of the same school district who is suffering from a catastrophic injury or illness or who has a member of his or her immediate family suffering from a catastrophic injury or illness, in accordance with the following:

- (1) The employee donating the leave (the “donor employee”) shall designate the employee who is to receive the leave (the “recipient employee”) and the amount of unused accumulated personal leave and sick leave that is to be donated, and shall notify the school district superintendent or his designee of his or her designation.
- (2) The maximum amount of unused accumulated personal leave that an employee may donate to any other employee may not exceed a number of days that would leave the donor employee with fewer than seven (7) days of personal leave remaining, and the maximum amount of unused accumulated sick leave that an employee may donate to any other employee may not exceed fifty percent (50%) of the unused accumulated sick leave of the donor employee.
- (3) An employee must have exhausted all of his or her accumulated personal leave and sick leave before he or she will be eligible to receive any leave donated by another employee. Eligibility for donated leave shall be based upon review and approval by the donor’s employee’s supervisor.
- (4) Before an employee may receive donated leave, he or she must provide the school district superintendent or his designee with a physician’s statement that states the beginning date of the catastrophic injury or illness, a description of the injury or illness, and prognosis for recovery and the anticipated date that the recipient employee will be able to return to work.
- (5) If the total amount of leave that is donated to any employee is not used by the recipient employee, the whole days of donated leave shall be returned to the donor employees on a pro rata basis, based on the ratio of the number of days of leave donated by each donor employee to the total number of days of leave donated by donor employees.
- (6) Donated leave shall not be used in lieu of disability retirement.

## **SECTION X**

Employees become eligible for personal leave benefits upon commencement of employment in a 12 month position. Benefits are accrued based on the anniversary date of West Point Consolidated School District employment. Once the employee reaches their one (1) year anniversary date of employment, if not concurrent with the fiscal year, the employee earns personal leave as follows:

- |                           |   |
|---------------------------|---|
| Anniversary date between: | July 1 <sup>st</sup> and September 30 <sup>th</sup> – 7 ½ (seven and one half) days |
|                           | October 1 <sup>st</sup> and December 31 <sup>st</sup> – 5 (five) days               |
|                           | January 1 <sup>st</sup> and March 31 <sup>st</sup> – 2 ½ (two and one half) days    |



Upon completion of the first full fiscal year of employment in a 12 month position, the employee earns 10 personal leave days each year.

## **SECTION XI**

Requests for use of personal days must be made in writing on the approved form and approved by the appropriate supervisor, preferably five (5) days prior to the beginning of the desired absence. Personal leave must be requested in no less than ½ day increments and may not exceed ten (10) days in one fiscal year unless approved by the Superintendent of Education or his designee. Authorization by Superintendent or his designee is required for emergency use of personal days.

Employees earning personal leave may carry forward up to five (5) days annually.

### **EMPLOYEES RECEIVING PERSONAL LEAVE**

A teacher may be absent for 2 (two) school day per school year for personal reasons without a deduction in pay.

The employee will request personal leave in writing, on a **BLUE** form electronically through the time system, in advance if possible, and must be requested in no less than ½ day increments.

Personal leave cannot be utilized for sick leave until all days of sick leave have been exhausted.

Personal leave shall not be taken during the following periods of time, unless on such days an immediate family member of the employee is being deployed for military service:

1. The first or last day of the school term (when students are present)
2. During times of record keeping (teacher workdays)
3. During professional development days
4. A day before or after a school holiday/break when school is in session; however, personal leave may be taken on a day previous to a holiday or a day after a holiday if an employee has either a minimum of ten (10) years experience as an employee of the West Point Consolidated School District or a minimum of thirty (30) days of unused accumulated leave that has been earned while employed in the West Point Consolidated School District.

Unused personal leave shall be added to the accumulation of sick leave balance at the end of the fiscal year.

Personal leave may be accumulated from year to year up to five (5) days.

### **PROFESSIONAL STAFF ADDITIONAL PERSONAL LEAVE**

#### **SECTION I: WHO MAY EARN ADDITIONAL PERSONAL LEAVE**

Employees become eligible for additional personal leave benefits upon commencement of employment in a 12 month position. Benefits are accrued based on the anniversary date of West Point Consolidated School District employment. Once the employee reaches their 1 (one) year

anniversary date of employment, if not concurrent with the fiscal year, the employee earns additional personal leave as follows:

Anniversary date between: July 1<sup>st</sup> and September 30<sup>th</sup> – 7 ½ (seven and one half) days  
October 1<sup>st</sup> and December 31<sup>st</sup> – 5 (five) days  
January 1<sup>st</sup> and March 31<sup>st</sup> – 2 ½ (two and one half) days

Upon completion of the first full fiscal year of employment in a 12 month position, the employee earns 10 (ten) additional personal leave days each year.

## SECTION II: USE OF EARNED ADDITIONAL PERSONAL LEAVE DAYS

Requests for use of personal days must be made in writing on the approved form and approved by the appropriate supervisor preferable five (5) days prior to the beginning of the desired absence. Personal leave must be requested in no less than ½ day increments and may not exceed ten (10) days in one fiscal year unless approved by the Superintendent of Schools or his designee. Authorization by the Superintendent or his designee is required for emergency use of personal days.

All employees earning additional personal leave may carry forward up to five (5) days annually.

## SECTION III: TERMINATION OF EMPLOYEES PRIOR TO RETIREMENT

If an employee is separated from the school district, voluntarily or involuntarily, unused leave shall be counted as creditable service for the purpose of the retirement system.

## SECTION IV: TERMINATION OF EMPLOYMENT AT RETIREMENT

Upon termination of employment, unused leave days for which the employee is entitled to full pay may be counted as creditable service for the purposes of the retirement system as provided in Section 25-11-103 of the Mississippi Code and the policies of the Public Employees Retirement System.

Upon retirement, each certificated employee shall receive credit or be paid for unused accumulated leave. Payment for unused leave for professional staff shall be at the established rate paid to substituted teachers. The maximum number of days shall be thirty (30) days. Unused leave exceeding the compensated maximum 30 days may be reported to PERS for creditable service.

## **ADMINISTRATIVE PERSONNEL ADDITIONAL PERSONAL LEAVE**

Administrative personnel on twelve month contracts are allowed ten working days additional personal leave annually with scheduled leave to be approved by the Superintendent.

All new administrative personnel of the West Point Consolidated School District will not be allowed additional personal leave for the first year.

## **BEREAVEMENT LEAVE**

**District: West Point Consolidated School District**

**Section: G- Personnel**

**Policy Code: GBRIAD – Bereavement Leave**

The West Point Consolidated School District provides time off work to employees when an eligible family member passes away. The time off will be paid leave.

Employees may be granted a maximum of two (2) days in a school year for bereavement leave for an immediate family member or spouse's family member whose title contains any of the following:

1. Husband
2. Wife
3. Mother
4. Father
5. Son
6. Daughter

Employees may be granted a maximum of one (1) day in a school year for bereavement leave for an immediate family member or spouse's family member whose title contains any of the following:

1. Brother
2. Sister
3. Grandparents
4. Grandson
5. Granddaughter

Bereavement leave will be paid and may be granted to attend services at the time of the event. To receive bereavement leave, the employee is required to submit proper documentation to the school administrator.

**\*\*\*DOCUMENTATION IS REQUIRED\*\*\***

Documentation is anything that gives proof of the employee's relationship to the deceased.

Employees are required to e-mail the Time Clock Manager for a Bereavement Form to be sent to him/her. The form will be a **GOLDENROD** form.

This form must be signed by the employee and the supervisor, then sent back to the Central Office with a copy of the obituary.

The Supervisor must approve the Bereavement Leave in the Time Clock system only once they have received the Bereavement Leave Form.

Bereavement Leave is to be entered into the Time Clock system in the same manner as all other leave requests. An example of this form is attached to the back of this manual.

### **Overtime Form**

Overtime forms must be submitted with the employee's time card as well. Overtime forms may be obtained by contacting the Payroll Clerk at the Central Office. These forms should be on a **PURPLE** sheet of paper. The employee's supervisor must approve all Overtime Forms. An example of this form is attached to the back of this manual.

### **Written Time Cards**

Written time cards should be turned in exactly like printed time sheets. They are due the Wednesday immediately following the payroll cut-off date. Written time cards may be obtained by contacting the district's payroll clerk or the district's time keeping manager.

**Payroll is entered by social security numbers and not employee name. Make sure that these numbers are correct and legible.**

Written time cards must be properly prepared. This includes:

1. Time worked should be indicated.
2. There should be weekly and monthly totals.
3. Principal or supervisor must approve with his/her signature.
4. Account number the employee is to be paid from must be listed on the time card.

### **STAFF TIME RECORDS**

The work week for the West Point Consolidated School District begins on Sunday and ends on Saturday. Time records for every district employee shall be maintained through the use of time clocks and time attendance software. All time records will be maintained at the Superintendent's Office.

Employees shall furnish all information requested for accurate time records and shall record the exact time of arrival and departure from work in the time clock system.

### **CONSEQUENCES FOR FAILURE TO CLOCK IN/OUT**

Employee failure to clock in/out will result in the following consequences *per each payroll period*:

First Occurrence – Verbal warning from supervisor

Second Occurrence – Written warning from supervisor

Third Occurrence – Meeting with supervisor

Fourth Occurrence – Written warning from the Superintendent

Fifth Occurrence – Review of record by Superintendent with possible termination.

At the beginning of a new payroll period, every employee's record will reset to zero incidents.

Employees should clock in/out and submit a time edit request in the time clock system immediately upon realization of failure to clock in/out. The employee should then complete the "Failure to Clock In/Out Form" and sign the form along with their supervisor at the time of occurrence. Emergency situations will be reviewed on an individual basis to determine if an incident has occurred.

Further, it is the employee's responsibility to enter his/her time edits and leave requests in the time clock system. Any time unaccounted for will be docked from his/her payroll check for that pay period. If the employee makes a correction for the unaccounted time for which he/she has been docked, reimbursement may be issued with the following month's payroll:

1. An employee's pay may be docked for failure to enter a leave request which results in time reported as not worked.
2. An employee's pay may be docked for failure to request an edit or entering an edit incorrectly, which results in time reported as not worked.
3. An employee who has two job descriptions (i.e. Teacher/Tutor), must clock in/out under the correct job.

### **EMPLOYEE INCENTIVE PROGRAM**

Each staff member of the department/school with the least incidences will be rewarded with an additional day of sick leave at the end of the semester. First semester rewards will be allocated in January and second semester rewards will be allocated in June. No department may be rewarded more than once per fiscal year.

The West Point Consolidated School District's Failure to Clock In/Out Report is attached to the end of this manual.

### **PAYROLL CHANGES**

All changes (demographics, deductions, direct deposits and etc.) should be submitted to the Payroll Clerk. **Changes to bank accounts for direct deposit purposes will be limited to no more than two (2) times per calendar year.**

### **FMLA**

The Family Medical Leave Act (FMLA) allows an employee twelve (60 work days) work weeks during a rolling twelve month period for certain medical leave. This leave is to be used concurrently with their paid leave. Advance notice or notice within 3 days of the FMLA leave must be submitted to the Payroll Clerk. Please feel free to contact the Payroll Department for further information.

### **RESIGNATIONS**

If a person resigns, a resignation form must be completed. As soon as you receive the form, send it to the Payroll Clerk. Please call or email the Payroll Clerk and let them know the resignation is being sent to them. By promptly notifying the Payroll Department, overpayments to employees and to insurance companies will be avoided.

If an employee is resigning by the end of the month, all absences/leave need to be reported to the payroll department. If reports have already been submitted for that month, call the payroll department immediately.

### **EXIT PROCEDURES**

The following should be completed by all employees exiting the district:

- The key fob issued upon employment **must** be turned in to the IT Department. If this is not returned before exiting the district, then \$10 will be taken out of the employee's final check. If this key fob is lost, then the employee will have to pay \$10 to be issued a new one.
- One month after retirement/resignation/termination, the employee's district accounts will be deactivated.
- Exiting employees should talk to their direct supervisor about specific exit procedures at each location.
- Employees leaving the district should complete a Separation of Employment Form. A copy of this form can be found in Form section of this manual.

### **DIRECT DEPOSITS**

All employees will be required to participate in direct deposit. This requirement is in accordance with MS Code Section 37-151-103 which states, "All school districts shall process a single monthly payroll with electronic settlement of payroll checks secured through direct deposit of net pay for all school district employees."

The district may only pay the actual person who works. The district cannot pay a person who then pays another person a part of his/her wages. This practice results in incorrect W-2 information and retirement information.

The employee's direct deposit notice reflects his/her leave balances as of the last reporting period.

Direct Deposit enrollment/changes/deletions will be accepted monthly. They must be submitted to the payroll department ten working days prior to payday. However, changes to bank accounts will be limited to no more than two (2) times per calendar year.

### **WORK RELATED INJURIES – WORKER'S COMPENSATION**

If an employee is injured at work and/or on the job, the employee should report the injury/accident to their supervisor **IMMEDIATELY**. The supervisor should obtain as much information as possible from the employee and complete a Supervisor's Accident Investigation Report for Employee Injury form. The employee **should not** complete this form. A copy of this form is included in this manual and should be printed on **YELLOW** paper. Once the accident investigation report is completed, it should be turned into the Business Manager as soon as possible.

If the employee requires medical attention, the Business Manager should be notified **as soon as possible**. Employees not requiring immediate medical attention should obtain a Medical Authorization form from the Business office **BEFORE** seeking medical treatment. This form authorizes the health care provider to supply the services and submit billing information to the district's worker's compensation insurance carrier. If immediate medical attention is necessary, the supervisor should contact the Business Office. The Business Office will then contact the health care provider regarding medical authorization.

If an employee must miss time from work, a statement from the physician should be obtained and submitted to the Business Office. The statement should include a return to work or estimated return to work date. The employee will be required to use their sick/personal leave in order to be compensated for the absences.

The Business Office will process all paperwork and submit the claim to the district's worker's compensation insurance carrier. Once the claim is submitted to the carrier, any questions the employee has regarding their claim should be addressed with the insurance company. The company name, phone number, and employee's claim number may be obtained from the Business Office.

# **FIXED ASSETS**

## **REQUIREMENTS**

Each public school district is required by the Mississippi Office of the State Auditor to establish and maintain a system of accountability for its fixed assets. These requirements include:

- Each district must tag all fixed assets.
- Each district must maintain a detailed listing of fixed assets.
- Each district must take a physical inventory at least annually.
- All deletions of fixed assets must be approved by the school board.

## **GUIDELINES**

Fixed assets are defined as assets (with a useful life of greater than one year) that have a historical cost of at least \$1,000 and all assets (regardless of cost) that are considered highly walkable. The highly walkable items are:

- Computers and computer equipment (greater than \$250)
- Cameras and camera equipment (greater than \$250)
- Television (greater than \$250)
- Two way radio equipment
- Lawn maintenance equipment
- Chain saws
- Air compressors
- Welding Machines
- Generators
- Motorized vehicles

## **PROCEDURES**

In other words, any item costing \$1,000 or more automatically qualifies as a fixed asset. Any of the ten items shown on the highly walkable list automatically qualifies as a fixed asset. This also applies to fixed assets (valued at their fair market value) that are donated to the school district.

When a Fixed Asset is donated, a Fixed Asset Addition form must be completed once the Board approves the Fair Market Value of the donation.

When a Fixed Asset is purchased with district funds, a Fixed Asset Addition form must be completed. This form may be found on the district's web page in the Employee Portal under Asset Forms.

All fixed assets are to be tagged with West Point Consolidated School District bar code tags.



Most Fixed Assets are tagged by the Central Office.

Most Fixed Asset items should be tagged on the right side of the piece of equipment. If the tag cannot be placed on the right side, then place it in a visible location so that those conducting inventory may see it.

If, for any reason, a tag is removed, please use a permanent marker to write the tag number on the piece of equipment.

### MOVING FIXED ASSETS

**When a Fixed Asset is being transferred within the same department, one should notify the administrative assistant so that he/she may transfer it to the correct room.**

When Fixed Assets are being moved to a different department, a Fixed Asset Transfer Form is needed. This form must be signed by the Transferring Principal/Department Head and the receiving Principal/Department Head.

- This form may be obtained from the district's website in the Employee Portal under Asset Forms, and a copy is attached in the back of this manual. This copy should be sent to the Fixed Asset clerk for transfer.

All room numbers and location codes should be accurate at all times.

All technology equipment that is being donated must be approved by the **Director of Technology prior to acceptance of the donation.**

Items purchased with Education Enhancement Funds (EEF) must remain within the district.

For items temporarily moved for any purpose, a Fixed Asset Temporary Transfer Form should be completed. A copy is included in the back of this manual.

### DELETING FIXED ASSETS

Any Fixed Asset found to be beyond repair, lost, stolen, destroyed in a catastrophe or returned for credit must be submitted to the Central Office on a Fixed Asset Deletion form, signed and dated by the Principal or Department Head.

The Board approves this deletion at the monthly School Board meeting.

A stolen fixed asset deletion form must have a police report attached.

Items should be stored until approval has been granted from the school board for them to be removed from inventory. Once Board approval has been obtained, the Business Manager will notify the department via e-mail. **It is only after the item has been approved by the board to be removed from inventory that you may dispose of the item.** A copy of the approved

disposal form and a copy of the police report for stolen property will be sent to the fixed asset manager once school board approval has been granted.

The responsibility for the physical custody of the fixed assets is assigned to the principal or department head. Any employee having custody and responsibility of any fixed asset will exercise due professional care in managing, maintaining and controlling the fixed asset. Employees may have administrative assistants at each location print a Fixed Asset Room Sheet for their room. The assets on this sheet are that teacher's responsibility. When changes are made, the teacher should fill out the necessary form and have administrative assistants print new room sheets.

### GOVDEALS

GovDeals is a platform utilized by Government Agencies to sell surplus equipment.

The Building Administrator or the employee in charge of Fixed Assets should follow the steps below in order to have items collected for GovDeals:

1. Contact the Business Office Clerk with a list of items to be collected.
  - a. Maintenance Department will pick up items on the **third Thursday** of every month.
  - b. Pickup requests are due to the Business Office Clerk by the **third Tuesday** of the month.
2. If items being collected are Fixed Assets, a Deletion Form should be attached to the list sent to the Business Office Clerk on the third Tuesday of the month.

### BEGINNING YEAR INVENTORY

At the beginning of each school year, the employee assigned the responsibility for maintaining fixed assets will receive an inventory room sheet for his/her room/building. These room sheets contain the fixed assets that were inventoried in that room during the previous school year. The employee should compare the equipment located in their room/building to the room sheet and choose the appropriate steps as listed below:

- If the room sheet is correct, the employee assigned to that room should sign the room sheet. The original **signed** copy should be sent to the Business Office Clerk. A copy of the signed sheet should be placed in the clear packet, provided by the Central Office, and placed in a **VISIBLE** location.
- If the room sheet is missing an asset, write the asset number(s) on the bottom of the sheet and send it back to the Business Office Clerk. The room sheet will be corrected and sent back to the employee. The employee should sign the corrected sheet and send the original **signed** copy to the Business Office Clerk. A copy of the signed sheet should be placed in the clear packet, provided by the Central Office, and placed in a **VISIBLE** location.
- If the room sheet contains an asset that is not in the room, make the notation "not in room" beside the asset number and send it back to the Business Office Clerk. The room

sheet will be corrected and sent back to the employee. The employee should sign the corrected sheet and send the original **signed** copy to the Business Office Clerk. A copy of the signed sheet should be placed in the clear packet, provided by the Central Office, and placed in a **VISIBLE** location.

Note: If an employee is not assigned to a room, then the Principal is responsible for the room sheets and following the procedures above.

### STUDENT DEVICES

At the beginning of each school year the Business Office Clerk will send the Building Administrator and the employee in charge of Fixed Assets a spreadsheet to complete. The spreadsheet will consist of the following:

- District Asset Tag Number
- Type of Device (Chromebook/Ipad)
- Grade of Student
- Student Name

Once the spreadsheet is complete, it should be sent back to the Business Office Clerk.

### STATE AUDIT

Please keep in mind that the Mississippi Office of the State Auditor randomly audits each school district. For this reason, we recommend a fixed asset inventory be completed at the beginning and end of each school year. We require a year-end inventory each spring at which time all missing items are reported to the district office as well as any item qualifying as a fixed asset but not listed on inventory.

## **ACTIVITY FUNDS**

### **DESCRIPTION**

According to the Mississippi Code (Section 37-7-31(s)), activity funds may only be “expended for any necessary expenses which are deemed to be beneficial to the official or extracurricular programs” of the school.

### **MONTHLY TRANSMITTAL**

The Transmittal Report and the Deposit Report, each signed by the principal, must be submitted to the central office by **the first working day of each month**. Copies of deposit slips, receipts, and school event receipt forms must also be submitted to the central office by the first working day of the month.

If you have a voided check during the month, you will need to return it to the Business Office as soon as possible. The original voided check should be submitted with your monthly transmittal.

Any returned checks, monthly interest and monthly banking fees will be keyed by the Business Office.

### **RETURNED CHECKS**

When returned checks are shown on the monthly Activity Fund bank statements, they are automatically charged to the school’s activity fund, account 016, unless otherwise indicated.

### **SCHOOL EVENTS THAT CHARGE ADMISSION**

Pre-numbered tickets must be used for any local school event which a fee is charged for admission. All pre-numbered tickets for such events must be accounted for using the “School Event Receipt Form.” A copy of each “School Event Receipt Form” must be submitted to the central office each month stapled to a copy of the deposit slip. This form must be filled out completely, with the first and last ticket stubs stapled to the form. A separate deposit slip should be used for these events, and the deposit slip must reconcile to the “School Event Receipt Form(s)”.

### **FUND RAISERS**

All fund raisers must be approved by the Superintendent using the Fund Raising Request Form, which may be printed from the school district’s website, and an example is attached to the back of this manual.

### **RECEIPTS**

A receipt must be prepared for any monies received at the school.

Teachers who collect money from students must account for and document the funds collected. At a minimum, they should list the names of the students and the amount paid by each student. Any time a student pays more the \$5.00, the teacher should issue a receipt to the student. All receipts should be duplicated so that a copy of the student receipts can be kept on file by the teacher.

A receipt should be issued to anyone who turns in money to the school office. A copy of each receipt will be kept on file in the school office. Monies received should be deposited daily. No more than \$100 cash should remain in the building at the close of the day.

Receipts must be prepared before any money is deposited. When preparing a deposit slip, the receipt numbers that make up the deposit must be listed on the Deposit Report. Receipts should be filed in numerical order by month, attached to the corresponding validated deposit slip.

Make sure to use the proper account classification on each receipt and have supporting documentation showing where the money came from.

## **INFORMATION TECHNOLOGY (IT)**

Use of technology in a school district is a necessity in the 21<sup>st</sup> Century, but it is also a responsibility. Staff and students need to be mindful of the care, maintenance and security associated with the use of technology.

### **NEW EMPLOYEES**

Once employment forms are completed, the Business Office will notify the IT Department to create accounts. Included with these forms is the district's Acceptable Internet Use Policy. A copy of this form is included in the back of this manual.

## **EXITING EMPLOYEES**

Once the Business Office is notified about the dates of an exiting employee, they will notify the IT Department. The IT Department is responsible for deactivating all accounts supported by the IT Department.

## **TECHNOLOGY PURCHASES**

All technology purchases **must** be approved by the IT Director/designee prior to the purchase. When donations of equipment are made to the district, the IT Director/designee should be notified to insure compatibility.

## **CONTACTS**

Listed below are the contacts for employee and student reporting software in the district:

MSIS:

- Primary Contact – Curriculum Director
- Secondary Contact – Business Clerk
- Personnel – Business Clerk
- Backup – Business Manager

SAM Spectra:

- Primary Administrator – Curriculum Director
- Secondary Administrator – Business Clerk
- Personnel Administrator – Business Clerk

## **LOGIN ISSUES**

If you have issues with your login credentials on any software program, please contact the appropriate department as listed below:

Business Office:

- Integrity

Curriculum Department:

- EDSMS
- MSIS (only MSIS contacts)
- Odyssey
- Renaissance Learning
- SAM Spectra (Only SAM contacts)
- School Status
- Canvas

IT Department:

- Follett Software
- Helpdesk
- Chrome Devices
- Google Apps
- Google (only for Chromebooks & YouTube for Education, NOT GMAIL)
- Office 365
- Computer Login

### **REPAIRS**

Any technology equipment repairs or maintenance needs should be issued to the IT Department thru a work ticket. This link can be found on the district’s webpage @[www.westpoint.k12.ms.us](http://www.westpoint.k12.ms.us) under Employee Portal.

### **PASSWORD SECURITY**

Password security is **IMPERATIVE**. Passwords should **NOT** be shared with anyone, including but not limited to – other employees, students, substitute teachers, family member, etc.

Passwords should **NEVER** be stored where others have access. WPCSD faculty, staff and students are responsible for securing their passwords.

If a user thinks that their password has be compromised, he/she should contact the IT Department immediately.

### **MISCELLANEOUS**

Only use a school assigned email or approved apps/software to communicate with students, faculty or staff.

## **MISCELLANEOUS**

### **REQUEST FOR SPECIAL PARTY**

Policy JG, School Wellness Policy, Section II, states “The district may, at the discretion of the Superintendent, establish no more than two (2) days during the school year that allow students to be served foods, through sale, service, class or club parties that do not adhere to the guidelines noted in Policy JG. Prior written approval must be obtained from the office of the Superintendent for these event.”

Teachers must fill out a Request for Special Party form to notify the Principal and Superintendent of the party. The Teacher, Principal and Superintendent must sign this form and return it to the Central Office.

## **FUNDRAISING**

The West Point Consolidated School Board is authorized to conduct, or may authorize others to conduct, on behalf of the school district, fundraising activities deemed by the board, in its discretion, to be appropriate or beneficial to the official or extracurricular programs of the district. Any proceeds of such fund-raising activities shall be treated as activity funds and shall be accounted for as are other activity funds.

All fundraising activities sponsored by classes, clubs, and organizations of the West Point Consolidated School District shall be for the benefit of the students and justified by the faculty sponsor and building principal in writing. The following information should be included:

1. Identification of fundraising activity
2. Purpose of fundraising activity
3. Length of time to be allocated to the fundraising activity
4. Scope of fundraising activity (i.e, school, schools of the district, community)
5. Amount of funds needed

This information shall be submitted to the superintendent through the building principal. Written approval from the superintendent or his designee shall be received prior to initiating any fundraising activity. Upon completion of the fundraiser, a financial statement should be submitted to the superintendent or his designee.

The Board prohibits the collection of money in school or on school property or at any school sponsored event by a student for personal benefit. Collection of money by school organization must be approved by the principal and superintendent. Collections by organizations outside the schools or by pupils on behalf of such organizations shall be approved by the superintendent.

Fundraising activities conducted or authorized by the superintendent for the sale of school pictures, the rental of caps and gowns or the sale of graduation invitations for which the school district receives a commission, rebate or fee shall contain a disclosure statement advising that a portion of the proceeds shall be contributed to the student activity fund.

Any arrangement between a local school and company supplying merchandise, such as school pictures, class rings and caps and gowns, shall be by written contract, signed by the principal and the company's representative, approved by the superintendent, and on file available for public review in the principal's office. The contract shall include all provisions of the arrangement including any rebate or commission to the school. Any rebate or commission provision in a contract shall be fully disclosed to any prospective purchasers of the merchandise. In cases where the merchandise is purchased by a student directly from the vendor, any such rebate or commission to the school shall be paid by check from the company directly to the school's



activity fund. Under no circumstances shall a company or purchaser make a payment directly to a principal.

The Fundraising Form can be found on the district's webpage and is attached to the back of this manual.

### **CROWDFUNDING (i.e. DONORSCHOOSE.ORG, GOFUNDME, ETC)**

Crowdfunding projects must be approved by the Board. When beginning a new crowdfunding project, the employee must take the following steps:

1. The employee must complete a "Crowdfunding Form" and have the building principal sign the form for approval of the project. The form then needs to be sent to the Central Office for the Superintendent's approval **BEFORE** the project begins. This form can be found on the district's website under the "Employee Portal."
2. Once the employee receives notification that his/her project has been funded and he/she receives documentation from the organization, the information should be forwarded to the Superintendent's Administrative Assistant. The information will be submitted for Board approval.

**Please Note:** A copy of the confirmation e-mail will suffice if it has all the information about the donation, which would be items donated and the value of the items. All donations should be approved by the Board since they become part of the district's inventory.

3. Any technology items should be shipped to the Technology Department for processing before it can be used in the classroom. If the technology items have been shipped to the employee's building, he/she should contact the technology department **BEFORE** the technology is used, so the technology can be added to the district's network.
4. Once approved and added to the District's network, the employee must email ALL of the paperwork to the Business Office Clerk so the technology can be tagged with a district tag and added to inventory.

### **DISTRICT PREFERRED METHOD OF FUND RAISING – LEANSTREM**

The District has a subscription with LeanStream Fundraising and E-Commerce for fund raising and merchandise sales purposes. District organizations may use the platform to receive donations, sell merchandise, collect student fees, etc. Credit and debit cards are accepted as payment with any service fees borne by the purchaser, not the organization, except in the case of monetary donations. Payments may also be prorated into installments rather than in single payments.

LeanStream should be used whenever possible for fundraising purposes and is the only method available for card payments with the District.

### **MAINTENANCE HELP DESK**

Any maintenance repairs or needs should be issued to the Maintenance Department thru a work ticket located on the district's webpage @[www.westpoint.k12.ms.us](http://www.westpoint.k12.ms.us) under Maintenance Help Desk.

### **LEASE/RENTAL AGREEMENTS**

Before you enter into a lease or rental agreement, submit a copy of the agreement to the Business Manager to review and sign.

**TRAVEL AND LEAVE FORMS**  
**FIXED ASSET FORMS**  
**MISCELLANEOUS FORMS**