

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.

- All contracts/agreements must go to the Board for approval before being signed and before submitting a requisition for approval.
- **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.

PURCHASE REQUISITIONS are documents completed and approved by management personnel requesting the issuance of a purchase order for the purchase of goods 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 next 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 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 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. Electronic invoices should be sent to invoices@westpoint.k12.ms.us.

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 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:

A vendor packet that includes the vendor's name, physical and remittance address, phone number, fax number, email address, etc., along with a copy of the vendor's W-9, must be submitted to Accounts Payable for new vendors to be added.

DISTRICT TRAVEL REQUESTS

Travel requests must be submitted electronically through the district's time clock system **AND** electronically through our district's web page.

1. Go to the District Website, www.westpoint.k12.ms.us
2. Under "Quick Links", Click Employee Portal
3. In the Middle Column, under "Travel Forms", Click Leave Request Digital Form
4. **Section I- Employee Information:**
 - A.** Complete entirely by entering your full name, your district issued email (not personal), and your location (the office or school building you report to work).
 - B.** If this travel is being paid for out of Athletics, Federal Programs, Career and Technology Center/Vocational or Office of Special Services, you will need to click the box **UNDER** "Employee Email", a dropdown box will populate so that you can chose the department to which the form will need to route for approval.
 - C.** The administrative assistant and supervisor will populate when you select your location.
 - D.** Select if this travel is Professional or Personal. If this travel is professional, put the name of the meeting or conference you are attending in the destination box.
 - E.** The city and state that the meeting or conference is in will go in the city/state box.
 - F.** Put the date(s) that you are attending in the date box.
 - G.** Why are you attending this meeting/conference? Put that information in the reason for professional leave box.
 - H.** You will need to upload the agenda or informational flyer that was sent or given to you in the Upload supporting documentation box.
5. **Section II- Leave Information:**
 - A.** Select leave entered in time clock if you are **NOT** able to clock in or out for the day. Put your leave request in Timetrust at this time. If you don't put your leave in Timetrust, this will hold up your leave getting approved.
 - B.** If this travel is outside or after school hours, you can clock in/out for the day or it's a weekend or off-contract day, please select leave NOT entered in time clock (check applicable reason) and select the appropriate box.
6. **Section III- Estimated Cost:**

- A. Vehicle, will you need a district van for this travel or taking your personal car? If you need a district van, put the miles to and from the meeting/conference and select the box. This will give an estimated cost of travel for the district van. If you choose to take a personal car, put the miles to and from the meeting/conference beside personal vehicle (van available or employee choice) and select the box to show the estimated cost for reimbursement. If you choose a district van but there are no vans available, you will be notified, and it will be changed on the digital leave form after the form has been approved to show the higher rate.
- B. If you know the estimated cost of lodging (hotel), registration, food (The current meal reimbursement rates per diem for the year. Please note, you must stay overnight to get reimbursement) or other (airfare, vehicle rental, parking, etc.) you will put that information in the boxes under cost. If you don't want reimbursement for your travel, select the box for "No Reimbursement Requested".
7. Section IV- Accounting Information:
- A. Select what account is to be charged: district, athletics, child nutrition, school activity, special services, technology, federal programs, vocational, or other. If you don't know, ask for this information.
- B. You will need to put in an account number. If you don't know, ask for this information.
- C. How many employees are traveling to this meeting/conference? You will need to list all who are attending. After you have listed everyone, go back through the form to make sure you haven't missed any information.
- D. THIS FORM WILL NOT SUBMIT IF IT'S NOT COMPLETED ENTIRELY. If everything is complete you may sign and submit. You will receive an email when it's approved.

When an employee is requesting travel, he/she must complete the digital leave form.

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.

- 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 the Digital 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. 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.

1. Go to the District Website, www.westpoint.k12.ms.us
2. Under “Quick Links”, Click Employee Portal
3. In the Middle Column, under “Travel Forms”, Click Digital Reimbursement Form
4. **Vendor/Fund Information:**
 - A. Start by entering the FY (year) Per Diem Rate, if travel was in Mississippi, it will be \$68, if out of state, reference the FY Per Diem Rates in the link at the top of the form underlined in blue.
 - B. Enter your district vendor number, if you do not know this number, ask the administrative assistant of the building where you are housed.
 - C. Select the school or office from the drop-down box that you are housed in.
 - D. If this travel is being paid for out of Athletics, Federal Programs, Vocational, or Special Services select the box that says, “Check here if this is a request for the Athletic Department, Federal Programs, Career and Technology Center/Vocational or Office of Special Services”. If you check this box a drop-down box will appear, select the department that needs to approve this reimbursement.
 - E. The administrative assistant and supervisor should have populated when you selected the school/office that you are housed.
 - F. Enter your full name and your district issued email address (not personal).
 - G. You will need the account number that was put on your leave form for the FUND, FUNCT, and OBJ.

- H. List the date(s) you attended the conference/meeting. Those date(s) entered will populate in the sentence below.
5. **Allowable Amount Claimed:** You will not be able to enter any information into the box labeled, "Enter Prepaid amounts, if applicable", you will need to enter the amount of the items that were prepaid for before travel began (hotel/registration).
6. **Meals and Mileage:**
- A. The date(s) and total meals allowed for the travel will populate in the box.
- B. If you are requesting mileage for use of your personal vehicle you will need to enter the purpose (conference or meeting) the points of travel (from West Point to and from the city of conference/meeting).
- C. The total miles will be entered under Total Miles Van Avail (this is if you selected employee choice) or Total Miles Van Unavail (this is if you selected district van and you were notified that there was no van available). These items will populate in the box above.
7. **Other Authorized Expenses:**
- A. Enter under "Item" box any hotel, parking charges, registration, taxi/uber charges, etc. you accumulated during your travel.
- B. You will need to put the amount of the charges beside the item under "Amount".
- C. If any of the items you put in this box were prepaid for before your travel you will need to enter this amount in the box above that says, "**Allowable Amount Claimed**" box in the area that says, "Enter Prepaid Amounts, If Applicable", this will be subtracted from the Total Reimbursement (Refund) box.
8. **Upload receipt(s), approved leave form, and meeting agenda:** Receipts from hotel, parking charges, and taxi/uber charges will need to be uploaded to this box, along with your approved leave request and agenda from the conference/meeting you attended. If these items are not received with your reimbursement form, it will be sent back for revision and will hold up your reimbursement being issued.
9. Check over the form to make sure the form is completed entirely. The form will not submit unless it's completed. If everything is completed and uploaded, you will need to sign the form and click submit.

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. 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.

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.

- Registration payment should be submitted on a **PINK** Check Request form along with a copy of the approved **Digital Leave 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. Or, a purchase order may be requested if accepted by the vendor.
- Hotel costs (if applicable) will be charged to the district's travel cards.

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 travel request 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 (if accepted by vendor)
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 Digital Leave Request Form that has been approved by the Superintendent must be received by the employee. To complete the leave request form, the employee may contact the hotel for a price, but no reservation should be made at that time.**
2. If travel is paid out of Federal or Athletic funds, contact those offices first.
3. Once the employee has received the email with their approved leave form for District travel, they may then use their personal debit or credit card to reserve lodging and request an emailed confirmation.
4. If lodging is at a Casino & Resort Hotel, contact WPCSD Accounts Payable office PRIOR to making a reservation. Only contact the hotel to verify the cost.
5. If airfare or car rental is needed, it will need to be done directly by the Cardholder. Most car rental companies may not accept the travel card and the employee will have to request reimbursement for expenses in that case, with a receipt as proof, upon return from their trip if applicable.
6. Give a copy of the approved leave request and the emailed confirmation to the school/department Administrative Assistant to attach to a requisition to request a Purchase Order for U.S. Bank.
7. All steps from this point will be handled by the cardholder and the employee will be notified when the process is complete.
8. Get a printed copy of your hotel receipt at check-out. Make sure no tax has been added if travel is in the state of Mississippi. If tax is on your receipt, get it corrected prior to leaving the hotel.
9. Give a copy of the receipt to your building Administrative Assistant to close out the purchase order. Keep the original to upload and attach to your digital reimbursement request.
10. All receipts will be forwarded to the Accounts Payable Department for purchase order payment and for reconciliation and payment of the commercial credit account monthly.

ADDITIONAL INSTRUCTIONS CONCERNING TRAVEL CARD

ATHLETICS

- Coaches will complete their Digital Leave Requests Forms and request leave in Timetrust and submit for approval at the building level as they have in the past.
- 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 Digital Leave Request Form and request leave in Timetrust and submit it for approval.
- Once approved, a copy of the leave request needs to immediately be sent to the Federal Programs Department
- 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.

https://www.dfa.ms.gov/sites/default/files/Office%20of%20Purchasing%2C%20Travel%20and%20Fleet%20Home/Resources%20Manuals%20Guidelines/1116_TravelCardGuidelines.pdf

- "Ensure that travelers have proper Authorization to travel before the Travel Card accounts are used." (pg. 5, Sec. 104, No. 4) {meaning travel 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 submitted through the link on the district's website. 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

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

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

12 months employee

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 and the first and last day of school term when students are present will require a doctor's excuse. The doctor's excuse will not be accepted after the employee has been docked.

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:

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 days per school year for personal reasons without a deduction in pay.

The employee will request personal leave in writing, on a **digital** form as well as 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 1st and September 30th – 7 ½ (seven and one half) days
October 1st and December 31st – 5 (five) days

January 1st and March 31st – 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 submitted on the approved digital 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 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.

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 the 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 Human Resources Clerk as soon as possible.

If the employee requires medical attention, Human Resources 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. All items purchased with title monies will be tagged with a yellow tag. All other items purchased will be tagged with a white district tag.

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, and a time will be set up for pick up.
2. **If items being collected are Fixed Assets, a Deletion Form should be attached to the list sent to the Business Office Clerk.**

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.

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.

DEVICE REPLACEMENT

Below is the fee schedule for all devices (Ipads, Chromebooks, Surface Pros)

Year 1	Year2	Year 3
Full Cost of Device	2/3 of Device Cost	1/3 of Device Cost

(Device costs are in Integrity under the asset number)

Note: Fees must be paid before a replacement device will be issued.

Accessory Description	Fee
Chromebook/Ipad Charger or a Fully Depreciated Device	\$30
Surface Pro Charger	\$55
Surface Pro Pen	\$85
Apple Pen	\$130

Note: If a student/Staff member requests a replacement charger because the one they have no longer works, then they must return the old charger to prevent being assessed for a replacement.

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 21st 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 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.

STUDENT DEVICES

Following are the procedures the West Point Consolidated School District has for repairs and replacements of devices:

- 1.) If a device is fully depreciated (over 3 years old), the district will charge \$30.
- 2.) If a device is 1 year or less, the district will charge the full cost of the item or the full cost of the repair.
- 3.) If a device is 2-3 years old, the district will charge 2/3rds the cost of the item or the cost of repair.

- 4.) If a device is 3 years old, the district will charge $\frac{1}{3}^{\text{rd}}$ the cost of the item or the cost of repair.
- 5.) Replacing a Surface Pro Charger - \$55.00
- 6.) Replacing Surface Pro Pen - \$85.00

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 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 submit for Board approval. Once approved it will be signed and sent back to the school/department for issuance of a purchase order.

TRAVEL AND LEAVE FORMS
FIXED ASSET FORMS
MISCELLANEOUS FORMS

