

INDEPENDENT SCHOOL DISTRICT 829

Waseca Public Schools

Purchasing and General Business Manual

2019-2020



Original School Board Approved: January 23, 2014
Revised: August 6, 2019

INDEPENDENT SCHOOL DISTRICT 829

WASECA PUBLIC SCHOOLS' MISSION STATEMENT

Waseca Public Schools empowers each learner to thrive in an ever-changing world.

CONTACT INFORMATION REGARDING THIS HANDBOOK:

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District Website: www.waseca.k12.mn.us

NOTARY PUBLIC:

The District has two employees located at the District Office who are notaries. Their services are available to you as a District employee free of charge. Please call Denise Seberson or Caitlyn Hanson at 507-835-2500 for an appointment to use this service.

DISCLAIMER:

This handbook contains brief summaries of some laws, Board policies, contractual agreements, and administrative regulations which affect you as an employee of the District. In most cases these summaries are not exact reproductions of these laws, policies, contractual agreements, conditions of employment or regulations. In addition, they may change after the publication of this handbook. In the event there is a conflict, the law, Board policy, contractual agreement, conditions of employment or administrative regulation shall take precedence. Every effort has been made to accurately represent the policies and procedures of Waseca Public Schools. Waseca Public Schools reserve the right to change the information enclosed in this handbook at any time.

POLICIES

School Board [Policies](http://www.waseca.k12.mn.us) are located on the District's webpage at www.waseca.k12.mn.us. They are found under Our District / Board Policies. It is the employee's responsibility to be familiar with these documents.

Independent School District 829 Waseca Public Schools

School Board Members

Member	Position	Term Expires
Julie Anderson	Chairman	1/5/2021
Katherine Youngberg*	Vice Chairman	1/3/2023
Scott Deml*	Treasurer	1/3/2023
Dave Dunn	Clerk	1/3/2023
Edita Mansfield*	Director	1/7/2020
Charlie Priebe	Director	1/3/2023
Aaron Skogan	Director	1/7/2020
	Student Representative (Senior)	
Megan Nelson	Student Representative (Junior)	

*Member of Finance Committee

Administration

Thomas Lee	Superintendent
Elizabeth Beery	Director of Business Services
Ben O'Brien	Hartley Elementary School Principal
John Huttemier	Intermediate School Principal
Jeanne Swanson	Junior and Senior High School Principal
Jason Miller	Junior and Senior High School Assistant Principal
Heather Harms	Special Education Director
Deanna Gronseth	Special Education Assistant Director
Paul Demorett	Community Education Director
Jake Hager	Area Learning Center Coordinator
Joseph Hedervare	Activities Coordinator
Colin Green	Buildings and Grounds Director
Jason Forshee	Food Service Director
Brian Hering	Director of Technology

District Office

Sheryl Gutfleisch	Student Data Specialist/Central Registration
Caitlyn Hanson	Superintendent and District Office Administrative Assistant
Roxanne Herold	Accounts Payable/Purchasing Specialist
Sharon Krassin	Student Information System Specialist
Denise Seberson	Human Resource Specialist
Lisa Stenzel	Payroll Specialist

501 East Elm Avenue
Waseca, MN 56093
(507) 835-2500

www.waseca.k12.mn.us

Independent School District 829

Waseca Public Schools

Campus Information

Hartley Elementary School

Office Manager: Mandy Vagts
605 7th St NE
Waseca, MN 56093
Phone: (507) 835-2248
Fax: (507) 835-1005

Waseca Intermediate School

Office Manager: Susan Roesler
400 19th Ave NW
Waseca, MN 56093
Phone: (507) 835-3000
Fax: (507) 837-5530

Waseca Junior and Senior High School

Office Manager: Mary Jo DeLaitsch
1717 2nd St NW
Waseca, MN 56093
Phone: (507) 835-5470
Fax: (507) 835-1724

Waseca Area Learning Center

Office Manager: Debbie Vanderhorst
501 E Elm Ave
Waseca, MN 56093
Phone: (507) 835-5588
Fax: (507) 835-1161

Passages

Office Manager: Angela Lund
501 E Elm Ave
Waseca, MN 56093
Phone: (507) 835-0918
Fax: (507) 835-0913

Special Education

Office Manager: Angela Lund
501 E Elm Ave
Waseca, MN 56093
Phone: (507) 835-5046

Community Education

Office Manager: Nikki Benson
501 E Elm Ave
Waseca, MN 56093
Phone: (507) 835-5626

Food Service

Administrative Asst: Judy Shutrop
400 19th Ave NW
Waseca, MN 56093
Phone: (507) 835-3360

Activities/Athletics

Administrative Asst: Tina Wirtz
1717 2nd St NW
Waseca, MN 56093
Phone: (507) 835-5470

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INDEPENDENT SCHOOL DISTRICT 829

PURCHASING OBJECTIVES

PURPOSE: These procedures are written to inform district personnel of the basic purchasing objectives of the Waseca School District.

The basic objective is to buy products and services required for district operations consistent with the best price, service and delivery obtainable.

Price: Will be based on the function to be performed and in all cases should be the lowest obtainable from vendors that can give adequate service and delivery according to the district needs.

Quality: Will include both general service and quality that satisfies the district needs.

Delivery: This is especially important and must be a major consideration in any procurement. Continuity of supply must be maintained to meet School District schedules and service needs.

Suppliers must be treated fairly and the buyer-seller relationship should be as mutually advantageous as possible. It shall be the procedure of the Waseca School District to attempt to purchase products and services from within the District community provided that such products and services shall be competitive in cost and quality.

In performing its functions, the District has a responsibility to the employees, community and vendors in terms of operating and ethical standards.

Responsibility to the School District:

- To purchase all material and services consistent with the best obtainable price, service, and delivery.
- To develop sufficient and reliable sources for all present and future needs.
- To constantly be on look-out for new materials, designs, and processes which could benefit the school district and to relay new information to the appropriate departments for consideration.
- To take an active part in district improvement through value analysis and standardization.
- To obtain assistance from vendors in the application of improved materials and techniques.
- To conduct business in an ethical and fair manner so as to create and preserve a favorable district image.

PURCHASING OBJECTIVES CONTINUED

Responsibilities to Other Departments:

- To promote harmonious interdepartmental relations.
- To keep all concerned informed of current and long term availability of materials and their effect on the educational system and cost.
- To assist in maintaining minimum inventories consistent with storage capacity.
- To consistently evaluate vendor's quality and delivery performance.
- To assist departments in the development of specifications.
- To participate in lease or buy decisions.
- To monitor all service contracts on a continuing basis.

Responsibility to Vendors:

- To establish and maintain satisfactory and mutually beneficial relations with suppliers.
- To courteously and promptly receive all visitors calling on legitimate business mission so far as conditions allow.
- To promptly acknowledge matters from suppliers that require an answer.
- To fulfill all contractual obligations to the meeting and intentions of the contract.

PURCHASING OPERATING PROCEDURE

Supplies, equipment, and services shall be requested by a purchase requisition, inventory stock requisition, or petty cash request.

All purchases shall be processed in accordance with applicable government regulations.

No employee of Independent School District 829 is authorized to purchase equipment, materials, services, etc to be charged to the School District without the use of an official and properly authorized purchase order or contract. Commitments made without the use of an official purchase order or contract are strictly the business of, and between, the vendor and the individual making the unauthorized purchase.

All contracts for services must be signed by the vendor and approved by the School Board prior to incurring the expense.

The District Business Office shall provide the means to procure the necessary supplies, equipment, and services when needed, of optimal quality at the lowest price that is consistent with given quality and delivery requirements.

Requisitions and subsequent purchase orders for all expenditures, including, but not limited to, equipment, supplies and services, are to be processed through the computerized finance system. The requisition must be requested by an employee of Independent School District 829 and must be approved by the officially designated budget manager before being processed by the District Office. Final approval shall be provided by the Director of Business Services.

Procurement of the goods or services cannot take place until the official purchase order has been approved and processed. All invoices must reference the purchase order number unless the vendor does not have the ability to do so. All charge slips/receipts for expenditures must be signed by the authorized user of the purchase order and all authorized users must be school district employees. Each individual who has budget control shall maintain appropriate records of vendor receipts.

Students, parents, volunteers, student teachers, etc **cannot** make purchases nor sign for purchases made in the name of the School District.

**Please note, it is recommended to follow the federal [Smart Snacks](#) Nutrition Guidelines if purchasing food items for your class. The [Alliance for a Healthier Generation](#) has tools and suggestions available to aid in this process. If you are purchasing food items to sell (fundraiser, snack cart, etc.) the guidelines must be followed.

Individuals having budget control, together with the Business Office, shall ensure prompt payment of invoices pursuant to M.S. 471.425. This currently states, "For municipalities who have governing boards which have regularly scheduled meetings at least once a month, the standard payment period is defined as **within 35 days of the date of receipt.**"

The official [budget document](#) shall be considered as the authority for all expenditures which are made during the fiscal year. The principal concern of the School Board shall be that the overall expenditure for any fiscal period shall not exceed the budgeted amount for any one fund. Categorical breakdowns within funds shall be used primarily for budget control for the current fiscal year and for future budget planning. Approved budget managers are responsible to monitor the expenditures of each line item under their level of responsibility. The transfer of budget amounts from one line item to another is a function granted to the Director of Business Services of the school district upon request from an authorized budget manager. Any additions to the total school district budget shall receive approval from the School Board.

Specific federal procurement guidelines can be found in the Fiscal Compliance and Procedure Manual and referenced in Waseca Public Schools [Policy 721](#), Uniform Grant Guidance Policy Regarding Federal Revenue Sources.

DISPOSITION OF PROPERTY

If a particular teacher and/or department or site has surplus material or property, it should be disposed of following the Waseca Public Schools' Board [Policy 802-Disposition of Obsolete Equipment and Material](#).

General Steps Regarding Disposal:

1. Review Policy 802.
2. Develop a list of items needed for disposal. Include details such as description, number of each item, and reason for disposal.
3. Forward the list and plan for disposal (sell, throw away, etc.) to the District Office.
4. The District Office will present the proposal to the School Board during the next regularly scheduled business meeting.
5. After the School Board has officially approved or disapproved the plan, proceed as directed.
6. If selling items, notice of procedure to receive quotations shall be given by publication or other means as appropriate to **provide reasonable notice to the public**.
 - a. The most common publication is the Waseca County News
 - b. You must have a plan in place on who to contact should the individual be awarded the sale as well as how to schedule pick up.
 - c. If an employee was involved in the disposal process, they are not eligible to purchase any items from the disposal list.
 - d. Checks should be cut to "Waseca Public Schools". Please do not accept cash.
 - e. Keep documentation on what was sold, to whom, and for what dollar amount. This will need to accompany the checks to deposit.
 - f. Forward a list of all disposed items to the District Office in order to help maintain a current fixed asset inventory listing.

PUBLIC PURPOSE EXPENDITURES

- Expenditures must be for a public purpose
 - “Such an activity as will serve as a benefit to the community as a body and which, at the same time, is directly related to the functions of government” *Visina v. Freeman*, 89 N.W.2d 635 (Minn. 1958)
 - Benefits the community as a whole
 - Directly relates to function of government
 - Primary objective does not benefit a private interest
 - Public purpose requirements must apply to potential gift card purchases
 - May be “income” for tax purposes
- Items to keep in mind:
 - Public funds
 - What would the taxpayers think about how their money is being spent?
 - If you are questioning the expenditure, it may not be appropriate.
- Gift Law
 - Generally, no gifts can be made to local officials
 - Includes, but not limited to, a member of the school board, superintendent, principal, or a district school officer of any Independent School District (ISD)
 - Non-monetary gifts cannot be more than \$5.00 and refreshments cannot exceed \$3.00
- No donations to people, nonprofits, charities, or other groups unless based on specific statutory or home-rule charter authority
 - A gift of public funds serves private, not public, interest
 - Lack of statutory authorization to donate
- School boards may establish and operate an employee recognition program, but the program cannot include monetary awards (Minn. Stat. 123B.02, subd. 14a)
 - No all staff parties or banquets (OSA)
 - No purchase of alcoholic beverages
- Convenience Accounts
 - Also called Sunshine Fund, Flower Fund, etc
 - These are employee funds and not public funds
 - These must be maintained outside of the School District
- The School Board has no express legislative authority to expend public funds to advocate for or against a ballot question (*Abrahamson v. St. Louis County School District 2142*, Minn. Ct. App., Aug 1, 2011)
 - School boards may spend a reasonable amount to educate voters, but publications must not promote a vote for or against the issue
- Meals for public employees and officials are acceptable if a particular meeting must be held during a meal time and/or there are benefits derived from providing food during a meeting

- Student activity funds are monies raised by and for students for student body organizations, clubs or groups for educational, recreational, or cultural purposes
 - Student activity expenditures must directly benefit students who raised the money
 - Refer to [Chapter 14](#), the Manual For Activity Fund Accounting (MAFA), found in the Uniform Financial Accounting and Reporting Standards (UFARS) Manual

Source: Office of the State Auditor; Presentation to MASBO May, 2012 as well as Conway, Deuth, & Schmiesing Certified Public Accountants; Presentation to MASBO May, 2018

PURCHASE REQUISITION PROCEDURE

This procedure describes the system by which personnel within the school district may secure goods and services from suppliers. No employee of Independent School District 829 is authorized to purchase materials or services to be charged to the school district without the use of an **OFFICIAL AND PROPERLY APPROVED PURCHASE ORDER**. Commitments made without the use of an official purchase order are strictly the business of, and between, the vendor and the individual making the unauthorized purchase.

Guidelines For Standard Purchase Requisition:

Requisitions are completed at the building level. If an employee has a request for an item, he/she must get approval from the school principal or department administrator. The request is forwarded to the site office manager who enters the item(s) on SMART Finance as a requisition. A complete description of the material or service is required.

Based on the expenditure account code entered on the requisition, the system determines if sufficient funds exist in the account to purchase the items. The SMART system will highlight a line item if the account code is over budget. If there are insufficient dollars in a particular account code, the principal should request a transfer of budget dollars from another account code to cover the purchase. The requisition is routed electronically to the principal or department administrator for approval. The principal or department administrator must look at the requisition before the system allows it to be electronically approved. The system allows principals to approve requisitions even if a particular code does not have sufficient funds with the understanding that the principal will request a budget transfer to correct the deficit in the account code.

Once the principal or department administrator has approved the requisition it is forwarded on to the Director of Business Services. If there are sufficient dollars in the account codes and it is a valid expenditure, the Director of Business Services will give the final approval for the purchase.

Once a requisition has gone through the electronic approval process, the Accounts Payable/Purchasing Specialist in the District Office will transfer the requisition into a purchase order (PO). The Accounts Payable/Purchasing Specialist will then route the PO as indicated on the requisition (fax or e-mail to company, etc). Consecutive purchase order numbers are automatically assigned by SMART Finance. This individual will print the purchase orders, using a protected electronic signature. If the order is an electronic or web order, the only individual who can release or electronically submit the order is the Director of Business Services. The purchase orders print with the signature of the Director of Business Services. The Accounts Payable/Purchasing Specialist and the Director of Business Services are the only individuals who have access to the signature.

When the goods are received or services have been performed satisfactorily, the building or department office manager “receives” the item(s) on SMART Finance. The system does not allow purchase orders to be transferred for payment until the building or department office manager “receives” the item(s) on SMART Finance as listed above. These steps prevent the District from paying for goods that it has not yet received or were faulty and need to be replaced by the vendor.

PURCHASE REQUISITION PROCEDURE CONTINUED

Guidelines for Blanket Requisitions:

Complete the standard purchase requisition process as stated above except as follows:

- The description should state: “Blanket Order”
- Before typing a general description of the item or items to be ordered, the following must appear: “This order is automatically cancelled when the maximum order amount is reached, or before June 30, _____, whichever comes first.”
Please note that a blanket requisition may not be appropriate for certain situations (i.e. capital outlay/equipment expenditures).

Guidelines for Visa Cash Cards:

This option is only available on a case by case basis. For these specific purchases, the employee must follow the above stated requisition process before a transaction occurs. After the requisition has been approved by all parties, the Office Manager will use a Voucher Form to complete the process. The Vendor will be the applicable school. On the description line near the bottom of the form, write “Visa Gift Card Purchase PO xxxxxx for (insert teacher name)”. Send the voucher form to the District Office. The District Office will generate a check using the voucher form and will send the check back to the site once processed. The office will cash the check and use the cash to purchase the gift card. This receipt needs to be returned to the District Office for documentation. After the teacher is given the gift card, the same receipt verification must be followed, in that all receipts applicable to that gift card must be retained and turned into the District Office. The total of the receipts should total the amount issued for the gift card.

Guidelines for Credit Card Purchases:

Only designated officials of Waseca Public Schools are allowed to use the district credit cards. There are two accounts currently open; one located in the District Office and one located within Community Education. There are six employees who have access to these cards. For those purchases that require a credit card payment, the employee must follow the above stated requisition process before a transaction occurs. All employees with access to a credit card/procurement card are required to review and understand the purchasing card policy and procedure guide as well as sign a purchasing cardholder agreement. The order with all documentation is forwarded to the Director of Business Services. Once a requisition has been approved, the Director of Business Services will initiate the on-line or phone order and payment.

Guidelines for Amazon Purchases:

The district has a business account set up through Amazon. The Director of Business Services will designate specific individuals who are able to access the business account. If a teacher or employee does not have direct access to the district business account, the teachers will identify their items by submitting screen shots of the applicable product(s) to their site Office Managers. The Office Managers will create a requisition within SMART for this purchase. They will then access the Amazon Business Account, add items to the cart, and electronically route the order to the Director of Business Services.

PURCHASE REQUISITION PROCEDURE CONTINUED

If a teacher or employee does have direct access to the district business account, they will add items to the Amazon cart, and electronically route the order to the Director of Business Services. Once their order is ready, they will give a copy of the cart items to their Office Manager. The Office Manager will create a requisition in SMART for this purchase.

Once the applicable principal and/or director approves the requisition, the Director of Business Services will review the SMART requisition, approve it, and then access the Amazon Business account to process the order. The Director of Business Services is the only individual that has the capability to finalize the order.

Guidelines for On-Line Ordering Through SMART Finance:

This is an option only available to the building office managers. Instead of keying a requisition, the employee is allowed to access the designated vendor websites and order items electronically through the Region V System. Transactions created through the online order process through SMARTer do not go directly to the vendor from whom goods are requested. The order must go through the requisition procedures in SMART Finance, stated above. Once the requisitions are approved and processed into purchase orders they will be submitted electronically by the Director of Business Services.

Guidelines for Procurement Cards:

The School Board has approved the use of procurement cards. Only designated officials of Waseca Public Schools are allowed to use the procurement cards. There are eighteen accounts currently open; two located in the District Office, two located within technology, one with each principal and office manager, three located in Special Education, and one located within buildings and grounds. For those purchases that require a procurement card payment, the employee must follow the above stated requisition process before a transaction occurs. All employees with access to a credit card/procurement card are required to review and understand the purchasing card policy and procedure guide as well as sign a purchasing cardholder agreement. Once a requisition has been approved, the Accounts Payable/Purchasing Specialist will generate a purchase order and forward to the appropriate individual. Once the individual receives the purchase order they are allowed to move forward with the purchase.

RECEIVING PROCEDURE

This procedure describes the process of receiving merchandise at the department or site and the proper disposition of paperwork. Following are the responsibilities of the individual receiving the merchandise:

- Check number of packages against delivery papers or packaging slips. Check for visible external damage and have the driver note on the delivery receipt.
- Sign delivery receipt
- Open and inspect materials for damage and quantity received.
 - It is the responsibility of the Office Manager who receives the merchandise to notify the vendor of any damages or differences in order placement.
- If all items are accounted for, electronically receive the items on the SMART system.
- All equipment and materials purchased with Federal Funds must be permanently marked as such. For example, “Purchased with Title I funds, 2019-2020”
- If an invoice accompanies the package, make sure to send it to the Accounts Payable/Purchasing Specialist in the District Office as soon as possible.

VOUCHER REIMBURSEMENT PROCEDURES

This procedure describes the system to be used for emergency type procurement of supplies, equipment or services. This also applies to checks that do not require the requisition process. These include items such as mileage and meal reimbursement. Employees must receive prior approval from their staff development committee and/or supervisor before incurring travel expenditures. It is recommended that the District Office pay applicable vendors directly for conference registration fees. If an employee has received prior approval to attend a conference and pays for the registration fee directly, the employee must wait until after the conference has occurred to receive reimbursement.

The need for emergency type procurement is recognized, however, every effort should be made to keep these situations at a minimum. This can only be achieved by foreseeing needs and placing requests as far in advance as possible.

These expenditures will be paid by using the district [voucher request form](#). It must be signed by the building principal or department administrator to process the payment. All documentation must be attached to the voucher form. The Director of Business Services will also approve the voucher.

District employees may be required to travel between buildings to fulfill their duties. The following jobs/positions are entitled to mileage reimbursement:

1. Staff members teaching or assisting instructors in two or more buildings on a regular basis.
2. Building level secretaries with daily or weekly driving requirements.
3. Custodians and staff members with two or more building responsibilities (this does not include building heads whose mileage is addressed in their contract).
4. District Office personnel with multi-building and banking responsibilities.

The following situations are not eligible for mileage reimbursement:

1. Driving between teaching assignment and extra-curricular assignment.
2. Occasional trips to stores to pick up supplies, etc.
3. Occasional meetings in different buildings.

The rate for mileage reimbursement shall be \$0.005 per mile less than the current IRS rate for use of private vehicle for actual miles driven for school district business.

District employees may be required to travel out of the district for various activities and professional development opportunities. The reimbursement to staff members for school district authorized business shall be as follows:

1. \$0.005 per mile less than the current IRS rate for use of private vehicle for actual miles driven for school district business. The location traveled to must be listed on the voucher.
2. Lodging: Actual amount for single occupancy including tax. Receipt must be attached.
3. Meals Effective September 1, 2016: Not to exceed \$10.00 for breakfast, \$15.00 for lunch and \$25.00 for dinner.

Detailed receipts must be attached to claim voucher. The district cannot accept just a credit card receipt. The total may be exceeded in the case of a banquet which includes program costs. However, a written explanation must be attached. No reimbursement will be made for alcohol.

4. Parking: As per attached receipt.
5. Airfare: Allowed for most economical airfare for coach fare only. Receipts and ticket stubs must be attached.

Payment will be made upon submission of a properly completed and approved claim voucher with receipts attached.

All requests for voucher reimbursement expenses must be turned in on a monthly basis and are due in the District Office by the 1st of the month following the expenses.

Effective September 1, 2015, reimbursement for travel expenditures (mileage, meals, lodging, parking, and air fare) will be reimbursed through payroll on the 15th of the month following the expenditure. Only applicable items will be considered a taxable benefit. All others will be non-taxable, but processed through the payroll system and directly deposited along with your regular paycheck. Your paystub report will itemize your direct deposit.

Transportation:

Pursuant to IRS Fringe Benefit Guidelines (posted January, 2014):

1. Reimbursements for transportation expenses between a residence and work location are excludable from income if they are provided for any of the following:
 - a. Daily transportation between one work location and another, neither one being the employee's residence.
 - b. Daily transportation between the employee's residence and a temporary work location outside the metropolitan area where the employee generally works.
 - c. Daily transportation between the employee's residence and a temporary work location in the same business (regardless of distance) if the employee has a regular work location away from the residence.
 - d. Daily transportation between the employee's residence and another work location in the same business, if the residence is the employee's principal place of business.

Meals:

Pursuant to IRS Fringe Benefit Guidelines (posted January, 2014):

1. Employers often reimburse employees for meals while traveling away from home overnight. The taxability of these reimbursements or allowances depends on whether the meals are connected to the business travel and whether the expenses are substantiated. In order for travel meal reimbursement to be excludable from wages, employees must be traveling away from their tax home on their employer's business. Traveling "away from home" means: The employee must be traveling away from the general area of the tax home substantially longer than an ordinary day's work, and the employee needs to obtain substantial sleep or rest to meet the demands of work while away from home. IRC 162(a)(2); RR 75-170; RR 75-432
2. Meals away from Tax Home But Not Overnight

- a. Generally, these meals are taxable as wages to the employee because travel must be away from home overnight to be excludable.

All expenditures from June must be turned in by July 1st. If prior year travel expenditures are turned in after July 1st, the employee must wait for the payment until a fiscal final payroll is run later in the summer. This date will be determined by the District Office.

Vouchers, invoices and requisitions (other than travel expenditures) must be received by the District Office by noon on Wednesday to be processed for a Friday payment.

Checks are processed once a week (allowing for holidays or vacation). During the school year the checks are disbursed through inter-school mail when applicable. During the summer months, the checks are sent through the U.S. mail.

PROCESS AND PROCEDURE FOR PROFESSIONAL DEVELOPMENT REGISTRATIONS

Staff members will have the ability to attend professional growth and development (PG&D) opportunities. Following are three procedures for registration, depending upon the method of payment required:

Payment by Check

1. Staff member complete the [Request Worksheet for Funds](#) – PG&D at least one month before the event date
2. Wait for PG&D approval
3. Staff member submit [Voucher Request](#) to Office Manager/Site Principal with backup documentation which includes:
 - a. Information on the event (date, time, location, and cost)
 - b. Indicating all appropriate information located on the Voucher Form in Section II, Registration Fees
 - i. If attaching registration *to be submitted with the check*, include the original **AND** a copy of the registration.
 - ii. If you have registered on-line, include the confirmation documentation
4. Site Principal will approve and send to the District Office for processing on the 15th and the 30th of each month

Payment by Credit Card

1. Staff member complete the [Request Worksheet for Funds](#) – PG&D at least one month before the event date
2. Wait for PG&D approval
3. Staff member submit appropriate paperwork to Office Manager with backup documentation which includes:
 - a. Information on the event (date, time, location, cost)
 - b. Website address for registration
 - c. Other pertinent information if applicable (i.e. specific sessions, meal choice, etc.)
4. Office Manager will enter the information into the SMARTer system for electronic approval
5. Once the site Principal approves the requisition, the District Office will approve and generate a purchase order (PO)
6. The PO and backup information will be given to the Director of Business Services to finalize the registration and payment

Payment by Purchase Order (PO)

1. Staff member complete the [Request Worksheet for Funds](#) – PG&D at least one month before the event date
2. Wait for PG&D approval
3. Staff member submit appropriate paperwork to Office Manager with backup documentation which includes:

- a. Information on the event (date, time, location, cost)
4. Office Manager will enter the information into the SMARTer system for electronic approval
5. Once the site Principal approves the requisition, the District Office will approve and generate a PO
6. The PO will be sent back to the staff member
7. Staff member will then register themselves, using the PO as provided

***After** a staff member has received approval from the PG&D committee, whenever possible register yourself right away.

**Staff member, please make sure to review all payment and registration options available for your PG&D opportunity. The district processing a check and/or credit card payment will take the longest period of time

DENTAL DISBURSEMENTS PROCEDURES

Dental reimbursement is offered to employees based on the language stated in each bargaining unit. Please refer to your [master agreement](#) for eligibility and benefit information.

The dental reimbursement plan year runs on a calendar year basis from January 1 through December 31.

Eligible employees are covered on the 1st of the month following their date of employment.

Open enrollment will occur in November for the following plan year beginning on January 1. Notification will be sent via email to all users, posted in staff announcements, posted in SMARTeR announcements, and a printed copy will be posted in all school offices.

This program is secondary to any other insurance program, and you will not be reimbursed until other insurance has paid their portion.

All dental claims will be processed through the third party vendor, Simple. Plan participants will receive plan cards for this new process and will have two options; either pay the claim upfront, or have the dental provider submit the claim directly to Simple with the use of the card. If the participant decides to pay the claim on the date of service, they will need to fill out a [claim form](#) and submit the form directly to Simple. Processing time may take two weeks or longer. Participants also have the option for direct deposit rather than receiving a check. The participant must complete the [Direct Deposit Form](#). Please visit www.simple.us to access a detailed plan summary as well as claim information and history.

All claims must be filed with Simple within ninety (90) calendar days of the date the claim is incurred.

Please refer to the [plan document](#) for further information.

UNIFORM MUNICIPAL CONTRACTING LAW

M.S. 471.345

471.345 UNIFORM MUNICIPAL CONTRACTING LAW.

Subdivision 1. Municipality defined.

For purposes of this section, "municipality" means a county, town, city, school district or other municipal corporation or political subdivision of the state authorized by law to enter into contracts.

Subd. 2. Contract defined.

A "contract" means an agreement entered into by a municipality for the sale or purchase of supplies, materials, equipment or the rental thereof, or the construction, alteration, repair or maintenance of real or personal property.

Subd. 3. Contracts over \$175,000 (effective August 1, 2018).

If the amount of the contract is estimated to exceed \$175,000, sealed bids shall be solicited by public notice in the manner and subject to the requirements of the law governing contracts by the particular municipality or class thereof. With regard to repairs and maintenance of ditches, the provisions of section 103E.705, subdivisions 5, 6, and 7, apply.

Subd. 4. Contracts exceeding \$25,000 but not \$175,000 (effective August 1, 2018).

If the amount of the contract is estimated to exceed \$25,000 but not to exceed \$175,000, the contract may be made either upon sealed bids or by direct negotiation, by obtaining two or more quotations for the purchase or sale when possible, and without advertising for bids or otherwise complying with the requirements of competitive bidding. All quotations obtained shall be kept on file for a period of at least one year after receipt thereof.

Subd. 5. Contracts \$25,000 or less.

If the amount of the contract is estimated to be \$25,000 or less, the contract may be made either upon quotation or in the open market, in the discretion of the governing body. If the contract is made upon quotation it shall be based, so far as practicable, on at least two quotations which shall be kept on file for a period of at least one year after their receipt. Alternatively, municipalities may award a contract for construction, alteration, repair, or maintenance work to the vendor or contractor offering the best value under a request for proposals as described in section 16C.28, subdivision 1, paragraph (a), clause (2), and paragraph (c).

Please reference the entire statute for further details.

PETTY CASH ACCOUNTS

Petty cash funds shall not exceed the following amounts for the following departments:

\$ 100.00	Hartley Office
\$ 100.00	Intermediate School Office
\$ 100.00	Junior High School Office
\$ 200.00	High School Office
\$ 100.00	Activities Office
\$ 100.00	Community Education Office
\$ 100.00	District Office
\$ 180.00	Junior and Senior High School Food Service
\$ 20.00	Intermediate School Food Service
<u>\$ 40.00</u>	Hartley Food Service
\$1,040.00	Total

Petty cash funds are to only be used for the following purposes:

1. Miscellaneous postage (stamps, returned mail)
2. Collect deliveries
3. Small disbursements under \$35.00

Petty cash funds are NOT to be used for the following purposes:

1. Travel
2. Salaries
3. Supplies or items costing more than \$35.00
4. Telephone expenses
5. Loans to any employee
6. Meal reimbursement
7. Sales tax

A person spending money and requesting reimbursement MUST present individual receipts to the person in charge of the petty cash fund. The person in charge of the petty cash fund will reimburse the purchaser upon acceptance of proof of purchase. The name of the purchaser must appear on the voucher. Sales tax will not be reimbursed.

Petty cash funds will be reimbursed on a monthly basis only upon presentation of paid receipts, by the person in charge of the fund, to the district's accounts payable person.

Petty cash funds must be reconciled and accounted for at the end of each month. The person in charge of the petty cash funds shall submit the report to the District Office.

The person who is in charge of the fund is responsible for the security of the funds.

RECEIPT AND DEPOSIT PROCEDURES

Several procedures should be used by schools to properly receipt and deposit funds including:

- Two different people should count the deposit, while in the presence of others
- Funds should not be left in office drawers, but turned into the locked and armed principal offices on a daily basis
- Upon receipt, all checks should be endorsed, “For Deposit only to Waseca Public Schools District 829”
- Material discrepancies in the counting of receipts should be reported immediately to the Director of Business Services and applicable principal or director
- Bank deposit slips should contain the issuer name and the amount of each check. For large collections, a separate spreadsheet may be used to record all checks and amounts, and summarized on the deposit slip.
- Receipts should be turned in to the site Office Manager and deposited no less than weekly. Funds should not be left in a school over the weekend.

The integrity of dollars must be maintained. That is, **at no time must payments be made from these monies prior to their deposit.** At no time are checks to be cashed for individuals, nor any form of labor or purchase of goods paid in cash. Receipted dollars must be deposited in the manner and form in which they were received and contain only those dollars from the particular activity or event.

FUNDRAISING GUIDELINES

All fundraisers that are sponsored by the district must be approved by the School Board before the activity can occur. The District will bring a list of fundraisers proposed for the following fiscal year to the School Board in the spring. Each activity will identify who is proposing the fundraiser, the purpose of the fundraiser, what the activity will entail, as well as the proposed time line.

INFORMATION FROM THE UFARS MANUAL - MAFA SECTION

There are numerous issues that must be addressed in the establishment and maintenance of a student activity fund. In most instances, the issues have some type of basis for resolution in statute, rule or GAAP.

Student activity fundraising must adhere to the school district fundraising policy. However, there is no statutory obligation requiring a school board to have or approve fundraisers as a method of generating revenue. Fundraising projects encompass a wide range of activity from the sale of food items to the sponsorship of dances and entertainment to out-of-school sales of advertisement, gift items, candy, fruit, raffles, magazines, programs, and car washes. The district and school personnel must make several decisions including:

- ✓ the extent to which the community will be inundated with sales;
- ✓ what sales are appropriate for which clubs and organizations;
- ✓ if projects must be established in advance of approvals for fundraisers (what are they raising money for?);
- ✓ what limits, if any, should be set for accumulation of funds;
- ✓ what purposes are appropriate for use of funds; and,
- ✓ what happens if a trip or other fundraising objective is canceled.

All school sponsored fundraising activities should contribute to the educational experience of the students enrolled in school. These activities and projects should never be in conflict with the instructional program.

School activity fundraising must have the approval of the administration and/or board of education, either directly or through policy and procedures. In the case of a contract, it must be board approved. **Approval must be obtained for each fundraising event each time the fundraising occurs. The fundraising should be publicized in advance, with purpose and intended use of profits indicated.** If a fundraiser is a form of donation to a scholarship fund, then the money should be accounted for in the UFARS Trust Fund.

An effective practice is to have all fundraisers published for board review at the beginning of each year. The review document would include:

Name of school and activity

Description of fundraising activity

Explanation of why funds are needed and amount needed

Approximate date of fundraiser

Whether or not the fundraiser involves sales tax

Whether or not the fundraiser involves a contract that needs board approval

A review document of this type permits a board and administration to make comprehensive decisions affecting fundraising as a whole.

FUNDRAISING GUIDELINES CONTINUED

Each advisor must complete the following information **two times per year** for each fundraising activity. One will be submitted as a budget for school board approval. This will be due by **June 1** and will be applicable for the upcoming school year. Each advisor will then complete a final report using actual expenditures and revenues generated by each fundraising event. This report will be due by **June 15**. Fundraisers will not be brought to the school board for approval until both reports have been submitted (budget for the current year and final for the prior year).

The final report must also include a reconciliation if products and/or items were delivered and sold. For example, if selling coupon cards, the following needs to be reported:

- Number of cards received: xx
- Number of cards sold: xx (should match revenue amount received)
- Number of cards remaining on hand: xx (actual count of what you have remaining)

The number of cards received less the number of cards sold should tie out to the number of cards remaining on hand (physical count). You must provide an explanation if it does not.

Waseca Public Schools ISD #829 Student Activity Fundraising Report

School Year: _____

Activity/Organization: _____

Description of Fundraising Activity: _____

Explanation of Why Funds Are Needed:

Approximate Date of Fundraiser: _____

Does the Fundraiser Involve A Contract That Needs School Board Approval?

Please Circle: Yes No

Expenditures (Please List Separately):	Amount
1.	
2.	
3.	

Total of All Expenditures:	\$0.00
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Revenues (Please List Separately):	Amount
1.	
2.	
3.	

Total of All Revenues:	\$0.00
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Net Profit or (Loss)	\$0.00
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PROCEDURE FOR USE OF DISTRICT VEHICLES

Type III Driver

Pursuant to [M.S. 171.02](#), Waseca Public Schools will enforce the following procedure for any employee who will be driving students during their employment with the District.

You must be a District or Contracted employee to provide transportation to students using district vehicles.

1. Employees are required to submit their driver license information annually. The District will run a license check to verify that the license is valid.
2. Employees will be required to participate in an annual training and certification which will address:
 - a. Safe operation of a type III vehicle;
 - b. Understanding student behavior;
 - c. Encouraging orderly conduct of students and handling incidents of misconduct appropriately;
 - d. Knowing and understanding relevant laws, rules of the road, and local school bus safety policies;
 - e. Handling emergency situations;
 - f. Proper use of seat belts and safety restraints;
 - g. Performance of pre-trip vehicle inspections;
 - h. Safe loading and unloading of students
3. Employees will need to report moving violations, DWI's, and disqualifying offenses to the employer within ten days of the conviction. This applies to personal and District vehicles.
4. Employees will be required to complete a pre-trip evaluation. One form must be filled out by the employee every time the employee transports a student. This applies to District as well as personal vehicles. The employee will complete the required form found in a binder located in each vehicle. The binder will remain in the vehicle until the end of the fiscal year.
5. The District Maintenance Staff will also perform a pre-trip evaluation on every district vehicle twice a month as an evaluator.
6. Employees are required to complete an annual behind the wheel evaluation. After the evaluation, a certificate is issued to the driver. The evaluation and the certificate need to be forwarded to the District Office.
7. Employees will be required to complete surveys pertaining to student conduct or students with special needs.
8. Employees will be required to submit to an annual background check through the BCA.

If an employee's main or sole duty is driving students, you must also adhere to the following procedures:

1. Operators shall submit to a physical examination every two years.
2. The operator will also be subject to a controlled substance and/or alcohol test.

The District Office will maintain all files.

Original Date: February 18, 2011

Revised Date: August 11, 2016

PROCEDURE FOR USE OF DISTRICT VEHICLES

Checking out Vehicles

All district-owned vehicles will be stored in the maintenance garage located at the fairgrounds.

The maintenance of district vehicles will be the responsibility of the Buildings and Grounds Supervisor.

The reservations for the vehicles and the accountability of the district vehicles will be the responsibility of the high school office under the direction of the Junior and Senior High School Principal.

The chargeback for the use of the district-owned vehicles will be the responsibility of the district business office under the direction of the Director of Business Services. The rate chargeable will be based upon the travel reimbursement rate.

All drivers will be responsible to complete the vehicle condition and the mileage form upon completion of each usage.

The end-of-the-month odometer mileage on each vehicle reporting to the high school office will be the responsibility of the Buildings and Grounds Supervisor.

Keys will be the responsibility of each administrative office. They will be checked out and checked in under the supervision of the responsible administrator. The following number of sets of keys will be available in each office:

Junior and Senior High School	2 sets of each vehicle
Intermediate School	1 set of each vehicle
Hartley Elementary	1 set for the two vans
Central Building	1 set of each vehicle

Gas cards will also be checked out with the set of keys. Gas is purchased in collaboration with Waseca County. The gas pumps are located at the fairgrounds. Vehicles should be filled at the completion of a trip.

Keys and gas cards shall be checked in promptly after each usage to assure proper accountability.

PROCEDURE FOR SCHEDULING A BUS

Complete the transportation request form as soon as you know about an upcoming trip. These forms are located at each site office. Turn this form into your site administrator. Once you receive permission from your site administrator, call the bus company to schedule your trip. **DO NOT** leave this until last minute. Send a copy of the approved request to the Director of Business Services in the District Office.

MN State High School League and Community Education events do not need to schedule transportation using this form. The Activity Director or the Community Education Director may contact the bus companies directly. If a parent group is requesting transportation, they must speak to the bus company to make sure that they have the correct insurance coverage.

Please call the corresponding bus company to confirm transportation details:

Palmer Bus Service of Waseca: (Grades 9-12) Andrew Gerdes	Phone 507-833-1150 andrewg@palmerbusservice.com
Lenz Bus Service: (Grades K-8) Kelli Lenz	Phone 507-835-5104 lenz.kelli@gmail.com

TRANSPORTATION REQUEST

Today's Date: _____ Person Responsible: _____

Organization: _____ Contact Number _____

Bus Company: _____

Contacted Bus Company (details on back)? Yes ____

Date Needed: _____

Destination: _____
(Street Address, City, Building Site)

Number of Students _____ Number of Busses _____

Trailer Needed? _____

Loading Place _____ Loading Time _____

Return Time and Date _____

Itinerary (if applicable) _____

Budget Code: _____

Additional Comments: _____

Approval Signature: _____

Date of Signature: _____