

SAN JUAN UNIFIED SCHOOL DISTRICT

SPECIAL EDUCATION DEPARTMENT

Money Handling Procedures



PER DISTRICT POLICY - see attached info & forms

- DO NOT keep any cash in your classroom
- DO NOT spend any of the cash you collect (*please note that it is **against district policy** to maintain a 'slush-fund' so you can make cash purchases*)
- ALL FUNDS MUST BE DEPOSITED per district procedures - see attached info

-
- PURCHASES - All purchases must be made and documented via one of these district approved procedures
 - complete a purchase requisition form to request a Purchase Order (PO)- see attached info and form
 - if you will use the same vendor repeatedly you may complete a purchase requisition to set up an Open PO
 - petty cash (for purchases under \$100)
 - Direct Pay reimbursement (for purchases \$100 or more) – see attached info & form
 - Cal Card (if available via your site or program administrator)

Following district policy & procedures safeguards funds, and minimizes your liability.

EXPENDITURE/PAYMENT GUIDELINES

FORM	FORM #	DESCRIPTION
Petty Cash Envelope – All reimbursements under \$100.00 per each receipt Form revision date 12/98	105914	Petty Cash is a sum of money given to sites/departments for the purpose of making change or payment of incidental purchases. Petty Cash procedures are available on the intranet. Please note that individual purchases which may be reimbursed through petty cash are limited to \$100.00 per receipt.
Request for Direct Payment Vendor purchases under \$500 Employee reimbursements between \$100 and \$500 Form revision date 6/97	105887	The Request for Direct Payment form may be used for reimbursement to employees for authorized out-of-pocket expenses between \$100 and \$500 or to vendors for purchases under the \$500 limit. This form must be approved by the appropriate administrator and be submitted along with complete backup. For vendor payments: invoice, receiving verification. For reimbursements: refer to following page.
Purchase Requisition – Required for Purchases \$500 and above Form revision date 4/09	105855	The Purchase Requisition is the main process for purchasing items from vendors and is required for purchases totaling \$500 or more (include tax & shipping). The Purchasing Department is responsible for obtaining the highest quality of goods and services in a timely manner at the lowest possible cost to the district. When merchandise has been received on site, the receiving documentation should be sent to the Purchasing Department. Invoices from vendors should always be directed to Accounts Payable. Open purchase orders (Blanket POs) with certain vendors can be established through the purchase requisition process to expedite multiple purchases throughout the year. Purchase orders must be in place before items are ordered or received.
Mileage Reimbursement - travel within 50 miles of the District Office Form revision date 12/02	105850	The Mileage Reimbursement is used to record travel on district business when the destination (one way) is within 50 miles of the district office . Mileage and parking are the only permissible items which can be reimbursed using this form. Claims are to be submitted at least quarterly when the amount of the claim exceeds \$50.
Travel/Conference Expense Claim Form - travel >50 miles from District Office Form revision date 02/10	105851	The Travel/Conference Expense form is used to record approved travel and expenses for district business more than 50 miles from the district office or when travel is less than 50 miles and meals are reimbursable . Receipts for meals are not required since “per diem” meal allowances are reimbursed. Requests for prepayment of conference fees, hotel and airline costs, etc., should be submitted on a Request for Revolving Fund Check, along with the original approved Travel/Conference Form. All Travel/Conference must be approved by the appropriate Director. Out of State travel needs the Director and Superintendent’s or designee signatures. Refer to reimbursements on the following page for proper documentation requirements.
Revolving Fund Check – Limit of \$1,000 for expenses other than travel Form revision date 12/02	105912	The Request For Revolving Fund Check is to be used for travel advances, prepayment of conference fees, hotel & airline costs, and other miscellaneous expenses. Proper supporting documentation is required; including original approved Travel/Conference Form, registration and agenda or brochure. Refer to reimbursements on the following page for proper documentation requirements.
Services Agreement(<\$5,000) (>\$5,000) Vendor contracts/agreements (may require Legal’s approval) Form revision date 02/10	105928 105947	The Services Agreements are used to compensate independent contractors for services. Services Agreements <\$5,000 must be processed on form #105928. Service Agreements >\$5,000 must be processed on form #105947. Service Agreements must be in place before services are performed. Fingerprinting/contractor’s certification and W-9 must be completed. <i>Note: Due to fingerprint and insurance requirements, all services must be on a services agreement regardless of the dollar amount (i.e. there is NO minimum dollar amount for services)</i>

EXPEDITURE/PAYMENT GUIDELINES

Use Purchase Orders, Online Purchasing, CAL-Cards and Petty Cash whenever possible.

Open Purchase Orders (Blanket POs) – Can be established through the purchase requisition process with certain vendors to expedite multiple purchases that a school or department would like to make during the year (i.e. office supplies). Open purchase orders **must be re-established each year**.

Confirming Requisition – Are only allowed for special events such as fundraisers.

Online Ordering – Supplies may be ordered online (via an open PO) using either Staples or School Specialty. For more information, please contact Bernice Tan at x7284 or btan@sanjuan.edu.

CAL-Card - Employees who participate in the Cal Card Program are subject to the per-purchase and monthly limits established by your Supervisor (Approving Official). For more information on this program please refer to the Cal Card handbook and contact Molly Dufour with any questions at molly.dufour@sanjuan.edu.

Request for Direct Payment - The limit is \$500 or less (per receipt/invoice) to correspond with the District's capitalization policy for equipment items. Note: equipment items with a total cost (including tax & shipping) of \$500 or more must be inventoried by the District's Property Management Department and therefore **must** be purchased through the Purchase Requisition/Purchase Order process.

Split Purchases – Splitting a purchase to circumvent the guidelines is not allowed and will not be processed.

Reimbursements – All purchases less than \$100 **must** be reimbursed through the petty cash process.

- Receipts submitted for reimbursement cannot be copies, commingled, paid with a gift card, paid with a credit memo, paid with frequent flier miles, or include returned items.
- Receipts must be itemized.
- All reimbursements paid by personal credit card must include a receipt showing the last 4 digits of the credit card on the receipt or a copy of the credit card statement which includes the charges.
- Receipts should be submitted for reimbursement within 90 days of purchase.
- For FOOD and refreshment items for in-service training or meetings, receipts must be accompanied by a list of attendees and a copy of the agenda.
- Reimbursements are not allowed for the following:
 - 1) Purchases clearly divided between two or more receipts to circumvent dollar amount limitations.
 - 2) Services of any kind. Services need to be set up and paid through a Services Agreement.
 - 3) Gift Cards.

Conflict of Interest- If you have concerns that using a vendor might be a conflict of interest, please refer to Board Policy 2300 for specifics. However please note the following:

- Purchasing transactions to acquire goods and services shall not be conducted with individuals who are district employees and shall not normally be conducted with persons who have financial ties to district employees. Exceptions must be approved by the Superintendent or designee.
- Prohibitions on Appearance of Conflicts of interest - An "appearance of conflict of interest" exists when the district official does not have a financial interest which would disqualify his or her for making, participating in or attempting to influence a decision, but the decision is nevertheless affected by personal reasons unrelated to the merits of the decision itself.

ALL FORMS CAN BE FOUND ON DISTRICT INTRANET

Safeguarding Funds

1. Never leave money unattended for any reason.
2. If you are interrupted while counting money, place the money in a secure place.
3. All money associated with your sites operation needs to be locked up in the schools safe nightly. This can be in a sealed envelope or locked box, if not included in a deposit. **No money should ever be kept in classrooms or offices.**
4. All checks shall be endorsed with a rubber stamp immediately upon receipt, showing a restrictive endorsement.
5. Cash should be counted in dual custody when possible.

Counterfeit Money

1. Counterfeit detection pens should always be used on bills \$50 or larger. These pens are available at Corporate Express.
2. \$10's and \$20's should be looked at for reasonable appearance.
3. The counterfeit detection pens are not always 100% accurate; so if you still question the validity of a bill, do not accept it.
4. When a counterfeit bill is found, contact the local sheriff's office and complete the required report.
5. If the individual who was trying to pass the counterfeit money is known, contact your administrator. He/she should contact the police.

Stolen or Lost Funds

1. A loss report should be completed and sent to the District's Risk Management Office.

Site Responsibilities

1. Each teacher responsible for a student run business or board of education donation account must know the procedures for deposit.
2. The principal is to ensure the safeguard of funds and ensure they are placed in the locked safe nightly.
3. Bank deposit slip books are available from accounting, x7258. There will be charges for replacement deposit slip books.
4. Deposit bags (small-105984) are available in the warehouse.
5. If an endorsement stamp is needed a purchase requisition is submitted for Action Rubber Stamp with the site/department budget. The description is: self inking endorsement stamp, black ink. Suggested vendor is Action Rubber Stamps, P.O. Box 21277055, Sacramento, CA 95821. You need to have the school secretary or controller stamp their board of education endorsement stamp on a blank sheet of paper as this needs to be provided to the vendor.
6. The Secretary or Controller (or their backup) releasing the deposits will receive the deposit from the teacher and must sign the log indicating receipt of the deposit.
7. Coin is limited to \$50 per small deposit bag. For deposits with over \$50 in coin, split deposit into two (more as needed) small deposit bags.
8. Check with your sites secretary or controller to find out when they must receive deposits in order to meet the armored transport schedule pick-up.

Preparing 'Board of Education' Account Deposits

1. Small Deposit Bags

A. Preparing currency, coin and checks:

Currency:

- Count bills and sort by denomination, placing bills flat, face-up and in the same direction.
- Rubber band 100 bills of each denomination together.
- If there are fewer than 100 bills of a given denomination group all loose bills and secure with a single rubber band (no paperclips).
- Prepare a currency breakdown by denomination on the deposit slip.

Loose Coin:

- Place coin (up to \$50) in a manila 6" x 9" envelope and seal. (Corporate Express product #QUA40765).
- For deposits with over \$50 in coin, split deposit into two (or more as needed) small deposit bags and clip both Bank of America deposit slips to your daily deposit paperwork.
- Record coin amount on envelope and deposit slip and place in bag.

Checks:

- Use rubber stamp the back of all checks.
- Position checks face up. (Do not fold, staple or paperclip.)
- Bundle in groups of approximately 250 with a rubber band.
- You must prepare an adding machine tape listing for each bundle; wrap the adding machine tape around the bundle. Initial all manual corrections.
- List the bundle tape totals on the deposit slip, or provide a separate adding machine tape listing of each bundle, making up the grand total of checks.

Note: Money orders and travelers checks must be included with your checks and listed on your deposit ticket as checks, NOT CASH.

B. Whiz Forms:

- Whiz forms are available through Accounting x7258, except for high schools which order their own.
- Whiz forms must include a budget code.
- To prepare the whiz complete the following:
 - Date: Date of receipt
 - School/Dept: Your site and location #
 - Sum: How much you received
 - Dept: Board of Ed
 - Budget Code/Account #: Is required to allocate funds.
 - Source of Funds: Record what the funds were from. i.e. workability program – school store
 - Received by: Your signature
- Whiz Distribution:
 - White goes to the school or department e.g. WorkAbility (with yellow copy of the deposit slip);
 - yellow copy goes to Accounting – Board of Ed (with blue copy of the deposit slip);
 - pink copy is attached to your pink copy of the deposit slip and any back-up.

C. Bank of America Deposit Slips:

Note: You must press hard when recording numbers because of the four part slips.

- Each Bank of America deposit slip notes the account type (Board of Ed). Make sure that you are using a deposit slip for (Board of Ed).
- Record date, bag number, and who prepared deposit on the deposit slip.
- Record whiz numbers above ‘prepared by’ line on the deposit slip.
- List dollar amount for each component on the deposit slip (currency-must be broken down by denomination, coin, and checks).
- For deposits with over \$50 in coin, split deposit into two (or more as needed) small deposit bags and clip both Bank of America deposit slips to your daily deposit paperwork.
- Include original (white) copy of the deposit slip in the small deposit bag.
- Yellow copy goes to WorkAbility with white copy of the Whiz form.
- Send one copy (blue) of the deposit slip to the appropriate desk (Board of Education) along with the yellow copy of the whiz.
- Retain one copy (pink) for site records. Attach this to your pink copy of the wiz and any back-up.
- Include only one deposit slip per small deposit bag.
- Please maintain your BofA deposit slips in a secure place, your budget will be a charged for replacement deposit slip books.

D. Sealing Procedures of Small Deposit Bags:

- Write school name, address, and location number and workability on small deposit bag. Make a label or use a “sharpie” pen.
- The bag will include:
 - i. White copy of the bank deposit slip
 - ii. Coin envelope
 - iii. Cash
 - iv. Checks with adding machine tape (paper-clipped together)
- Remove the clear adhesive strip from the bag opening.
- Press closed to complete seal. Any attempts to open the bag will distort the seal.
- Tear off serial numbered strip from the small deposit bag and retain with your deposit records.



Purchase Requisition

Suggested Vendor _____

Vendor Phone # _____

Signature of person making request _____ Date _____

Authorized signature _____ Date _____

Cabinet Member and Board Authorized _____ Date _____
 Contract Signer (required for amounts > \$83,400)

Name of school or department _____ Location No. _____

Contact name & phone number _____

Requisition No. _____

(Required)*

*Use a 3 digit location code + number for tracking, i.e. (202001, 202002, 202003—no more than 6 characters).

(Keep log for your files)

PURCHASING USE ONLY

P.O. No. _____

Vendor Code _____

Deliver to:

To Be Completed by Administrator:

Fingerprinting: Required Not required
If Required Must Attach "Contractor Certification"

Administrator Signature _____ Date _____

All requisitions must first be submitted to budget for funding verification.

IF MORE THAN 10 ITEMS ARE BEING REQUISITIONED, USE THE CONTINUATION PAGE ON THE INTRANET OR A BLANK SHEET OF PAPER.

Requisition Date	Date Required	Budget Code				Amount
Item No.	Quantity	Unit of Measure	Description/Catalog No./Model No.	Est. Unit Price	Est.Total Price	P.O. Unit Price
1.						
Comments/special instructions to Purchasing				Sub. Total (p. 1&2)		
				Est. Shipping		
				Sales Tax 8.00%		
				Est. Total Amount		



San Juan
Unified School District

WorkAbility

5325 Garfield Avenue, Sacramento, California 95841

Phone (916)-979-8610 or (916) 331-4523

Fax (916) 979-8612 or (916) 331-1634

Interim Superintendent of Schools, Glynn Thompson
Director of Special Education, Carol Williams
WorkAbility Coordinator, Julia Arreguin

OPEN / BLANKET PO's Procedural summary

SET-UP

- Use the Purchase Requisition form to set up.
- Once approved you will be given a copy of the PO;
- you'll need this PO# when you make purchases

USING

- When making a 'charge'; each business has paperwork that needs to be filled out.
- Fill out the charge paperwork at the business.
- Include the open PO# on the paperwork.
- Only the person authorized on the PO can sign off.
- You will be given a receipt from the business which must be submitted to accounting within 3 days

ACCOUNTING PROCEDURES – complete within 3 days of making the charge

- It is critical that you sign the receipt & write the open PO# on this receipt.
- The receipt (with PO# on it and the authorized signature) must be immediately turned into accounting for processing the payment
- KEEP A COPY FOR YOUR RECORDS – so you can keep track of the total amount you are spending

FYI – the business will be sending their charge paperwork to the district seeking reimbursement – the receipt from you is required so the district can pay.



Request for Direct Payment
San Juan Unified School District

Vendor No. _____

Date _____

To: **Accounts Payable**

Please issue a warrant to:

Reference No. _____

_____ \$ _____
Name of payee *Amount (Total)*

_____ *Street address* *City* *State* *Zip*

For payment of _____

Charge account number(s) _____

Requested by: _____ Name printed _____

Approved by: _____ Name printed _____

Form #105887 Rev. 6/97

DIRECTIONS

- The district will only issue direct reimbursement checks for amounts between \$100 and \$500.
 - If spending less than \$100 you need to request petty cash
(communicate with secretary or controller to arrange dispersal of petty cash funds)
 - if spending \$500 or more you must complete a purchase requisition
- No personal items can be included on receipts.
- Please sign the original receipt(s).
- Attach to this form.
- Make a copy for your records.
- Submit original form & receipts to the school/program secretary or to the HS controller.