

# policy

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## AUTHORIZATION TO MAKE ELECTRONIC FUND TRANSFERS

The Board of Education authorizes electronic fund transfers (EFTs) for any purpose including direct deposit, wire transfer, withdrawal, investment, or payment, provided such EFTs are consistent with the provisions of Wisconsin's Uniform Electronic Transactions Code, Chapter 137, Subchapter II.

Internal controls required by State law and State Administrative Code will provide adequate integrity, security, confidentiality, and auditability of business transactions conducted by electronic commerce, including, but not limited to, the following:

- A. the official title of the bank account(s) subject to the agreement and each type of transaction approved, such as deposits, disbursements or transfers, shall be specified;
- B. the manual signatures of the Board President, District Administrator, or Business Manager, and the employees authorized to initiate EFTs shall be contained therein;
- C. a requirement that the District maintain documentation signed by the initiator and authorizer of the EFTs to confirm the authenticity of the EFTs;
- D. a requirement that, when funds are properly delivered to the receiving institution, that institution agrees to become responsible for prompt and diligent processing of the funds;

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- E. a requirement that written or printed documentation from the financial institution acknowledging such transactions, including but not limited to deposit slips, debit and credit memos, trust receipts, transfer acknowledgements, or cancelled warrants, shall be provided so that it may be kept in the official files of the District, which shall be maintained in a manner which facilitates easy review and validation of transactions.

All District staff shall comply with the provisions of this policy when creating, generating, sending, communicating, receiving, storing, processing, using, and relying upon electronic records. Further, all District staff and other persons who use electronic signatures when completing transactions with the Board shall do so in compliance with State law.

Wis. Stat. Chapter 137, Subchapter II  
15 U.S.C.A. 1693, as amended

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## TUITION INCOME

The Board of Education shall assess tuition for attendance in District schools by students who are not entitled to receive a free, public education in this District and whose enrollment has been approved by the District Administrator.

Tuition rates shall be determined in accordance with 121.83. Rates shall represent the cost per student membership within the limits established by law. Charges shall be the maximum permitted by law.

The Director of Business Operations shall be responsible for the assessment and collection of tuition. Tuition billing may be assessed daily in advance of the period for which the billing is made.

121.75 et seq., Wis. Stats.

CHECKS WITH INSUFFICIENT FUNDS

When the district receives a check, that when deposited, is returned marked “insufficient funds”, the district shall provide an opportunity for the payer to make proper payment or to arrange for a satisfactory payment schedule for the check amount and any fees charged to the district. If payment is not received within 30 days, the payment schedule is not adhered to, or the monies do not appear to be collected, the Board authorizes the business office to remove the fee or charge from the district’s accounts receivable and to take appropriate action against the check issuer.

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## PURCHASING

It is the policy of the Board of Education that its agents make all purchases of equipment, materials and services with the desired quality on the basis of the least cost when practical. Bids or quotations (minimum of 2) are required for all items (or group of items) which exceed \$15,000 in cost, except in cases of emergency or when the material purchased are of such a nature that price negotiations would not result in a savings to the District.

The Board does not require bids or quotations for the following areas:

1. Educational items such as textbooks and workbooks or educational items where particular features are advantageous to the program.
2. Professional services such as attorneys, architects, and auditors.
3. Replacement parts or maintenance contracts for existing equipment or mechanical systems.
4. CESA services used by the District.
5. Other services, equipment or supplies that agents of the Board feel are not appropriate to receive bids or quotations.

It is the intention of the Board that all qualified suppliers have an opportunity to bid or quote to the school district. If purchase factors are relatively equal the Board will purchase from agents, vendors and manufacturers residing in the school district or surrounding area. If practical and economically prudent, local vendors and manufacturers will have the opportunity to provide services or goods to the school district.

Agents of the Board who make purchase determinations should keep records of quotations to verify purchase decisions that are primarily based on price.

The Board may acquire office equipment by lease, installment payments, lease-purchase agreements, or by lease with an option to purchase, provided the contract sets forth the specific terms, including price, of such purchase.

## PURCHASING PROCEDURE

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1. Enter Purchase Order into Skyward School System
2. Purchase order is electronically forwarded onto building Principal for approval.
3. Principal or supervisor will approve the purchase and ensures that the purchase order:
  - a) Does not overspend the classroom budget
  - b) Are necessary classroom items
  - c) Does not include sales tax (The district does not pay or reimburse for sales tax. Use the tax exempt number for all purchases)
4. Purchase Order is electronically forwarded to Accounts Payable/Purchasing who ensures that the correct
  - a) Vendor address is used
  - b) Ship to address is used
  - c) Budget number is assigned
  - d) Does not overspend that classroom budget
5. After Accounts Payable/Purchasing confirms Purchase Order accuracy, the Purchase Order is then forwarded on to the Director of Business Administration for approval before the Purchase Order can be placed.
6. A Purchase Order number is automatically assigned after approval. The Skyward system emails the initiator of the Purchase Order with the Purchase Order number.
7. Accounts Payable/Purchasing will place the order unless the initiator noted that they would be placing the order.
8. When ordering items are received, forward packing slip to Accounts Payable/Purchasing, or send an email that all items have been received.

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9. No invoice will be honored for payment unless it has a purchase order number or an alternative procedure has been pre-approved by the principal or supervisor. In an emergency, a purchase order number may be secured by calling the Business Office, i.e. if a salesperson is in the office and you wish to make a purchase, call for a purchase order number and have it put on order immediately. Prior approval of the principal or supervisor is required before phoning for a purchase order number.

10. Local vendor credit cards: These cards are available for checkout from your building's Office Assistant. These purchases are normally under \$100.00 and require the purchaser to give their school phone extension as the Purchase Order number when checking out at the register. The credit card is then returned and the employee enters the purchase into the system for the approval process to complete the transaction.

11. Expense account sheets, bills and invoices to be paid, must be in the Business Office by the first of the month if they are to be paid at the board meeting for that month.

## USE OF CREDIT CARDS FOR PURCHASES

The Board recognizes the value of an efficient method of payment and record-keeping for certain expenses. The Board, therefore, authorizes the use of District credit cards.

Credits cards shall not be used to circumvent the general purchasing procedures established by the Board policy. The Board affirms that credit cards shall only be used in connection with Board-approved or school-related activities and that only those types of expenses that are for the benefit of the District and serve a valid and proper public purpose shall be paid for by credit card. Under no circumstances shall credit cards be used for personal purchases or the purchase of alcoholic beverages regardless of whether the purchase of beverages is made in connection with a meal.

Inappropriate or illegal use of the credit card and/or failure to strictly comply with the limitations and requirements set forth in the administrative guidelines may result in a loss of credit card privileges, disciplinary action, up to and including termination, personal responsibility for any and all inappropriate charges, including finance charges and interest assessed in connection with the purchase, and/or possible referral to law enforcement authorities for prosecution.

USE OF ELECTRONIC WIRELESS COMMUNICATION DEVICES  
BY DISTRICT EMPLOYEES WHO OPERATE  
DISTRICT-OWNED OR OPERATED VEHICLES

Personal communication devices ("PCDs"), including PCDs equipped with ear pieces, ear buds, headsets, and/or Bluetooth, shall **not** be used anytime the operator is actively driving a Board-owned vehicle during the course of employment, with or without students on board.

For purposes of this policy, electronic PCDs include, but are not limited to, cellular and wireless telephones, pagers/beepers, personal digital assistants (PDAs), Smartphones, any text-messaging device, and other WI-FI-enabled or broadband access devices, including computers.

If the operator's responsibility for the safety and health of the those in the vehicle find it necessary for the driver to use a PCD, the operator will depart the roadway, stop in a safe area, and then use the PCD. Before using the PCD, the school vehicle operator must move the vehicle outside all lanes of travel and ensure that the vehicle is in a stationary position by placing the vehicle's transmission in park, or turning off the vehicle's engine, and setting the emergency brake.

Safety is always the priority while driving a school vehicle in the course of employment. Any deviation to the above policy will result in disciplinary action as set forth in Board policy, including termination from employment.

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## Student Activity Fund (Fund 60)

Fund 60, the Student Activity/Organization Fund is for student body activity/organizations. All Student Activities/Organizations must be approved by the building principal and be assigned a faculty advisor. The advisor shall be responsible for the collection and disbursement of all funds under the supervision of both the building principal and the District Business Office.

All activities/organizations shall be on a self-sustaining basis. Each activity/organization is responsible for generating necessary funds to maintain a positive balance in each account. Accounts will be audited annually to ensure accepted accounting practices have been utilized in the management of each account and that dollars spent have been on items or services directly benefiting students and/or their activity.

At the end of the school year all balances will be carried over to the next school year with the exception of the funds of the senior class. The senior class or class officers, after covering the expenses and activities of that class shall designate before the end of the school year how any remaining balance will be spent. Any funds remaining in the graduating class treasury at the end of the school year of graduation will be transferred to the incoming Freshman class.

PETTY CASH

The Board recognizes the convenience afforded the day-by-day operation of the schools by the establishment of one (1) or more petty cash funds. The Board shall require the imposition of such controls as will prevent abuse of such funds.

Each custodian of a petty cash fund shall ensure that the funds in his/her care shall be disbursed only for minor expenditures not readily deferred. No petty cash fund may be used to circumvent the purchasing procedure required by law and the policy of the Board. A request for petty cash funds must be made in writing, be signed by the person making the request and include such supporting documentation as may be appropriate. The petty cash box must be secured daily.

All petty cash funds will be closed out for audit at the end of the school year and unused funds will be returned to the depository.

Inappropriate or illegal use of petty cash and/or failure to strictly comply with the limitations and requirements set forth in the guidelines may result in a loss of petty cash, disciplinary action, up to and including termination, personal responsibility for any and all inappropriate use may be referred to law enforcement authorities for prosecution.

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## TRUST AND AGENCY FUNDS

The Board of Education directs the establishment of Trust and Agency Funds for the financial administration of trusts operated by and duly approved by the Board.

The Director of Business Operations shall be responsible for the administration of Trust and Agency Funds. Funds will be audited annually and will be administered under appropriate accounting controls. The books of account will record income and expenses separately for each approved area.

### Post-Employment Benefits

Funds held in trust for post-employment benefits may be invested and reinvested based on the approved Trust Plan documents. Interest derived from these investments shall accrue, except as otherwise provided by law, to these designated trust funds.

At the annual meeting the Treasurer's report shall include the amount in the trust, the investment return earned since the last annual meeting, the total disbursements since the last annual meeting and the name of the investment manager if investment authority has been delegated under Wis. Stats. 66.0603(3)(b).

66.0603, 120.11, Wis. Stats.

RECOGNITION

The purpose of this policy is to permit the Board to honor its staff, former Board members, and other non-employee persons with plaques, pins, token retirement gifts and awards, and other amenities.

The Board wishes to also honor staff, students, citizens, and advisory groups for their contributions with appropriate recognitions and authorizes administrators to purchase meals, refreshments, and/or other amenities to further the interests of the District.

The Board hereby affirms that the expenses incurred as listed above do serve a public purpose. The Board believes that “public purpose” serves for the promotion of education, rapport with the business community, community relations, and the encouragement of nonemployees to serve as volunteers as well as furthering other interests.

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## SYSTEM OF ACCOUNTING

As specified by the Department of Public Instruction, the Board of Education follows the Wisconsin Uniform Financial Accounting Requirements (WUFAR) as a listing of account classifications by which it keeps an accounting of all District funds. The District's system of accounting shall comply with all requirements of the Governmental Accounting Standards Board, Statement No. 54 (GASB 54). In accordance with GASB 54, the District will report its fund balances in the following categories:

- A. Nonspendable fund balance - amounts that cannot be spent because they are either (a) not in a spendable form (which includes items that are not expected to be converted to cash – e.g., inventories or prepaid amounts) or (b) legally or contractually required to be maintained intact (e.g., the corpus of an endowment fund).
- B. Restricted fund balance - amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.
- C. Committed fund balance - amounts constrained to specific purposes by the Board; to be reported as committed, amounts cannot be used for any other purpose unless the Board takes action to remove or change the constraint.
- D. Assigned fund balance - amounts the Board *intends* to use for a specific purpose but are neither restricted nor committed; intent can be expressed by the Board or by an official or committee to which the Board delegates the authority.
- E. Unassigned fund balance - amounts that are available for any purpose; these amounts are reported only in the general fund.

The Business Manager shall maintain a proper accounting of all District funds. S/He shall ensure that expenditures are budgeted under and charged against those accounts that most accurately describe the purpose for which such monies are to be or have been spent.

The Business Manager will annually have the District's financial affairs audited and approval by the Board, after the close of the fiscal year (June 30th). The audit will be of completed by an independent

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certified public accountant. The audit examination shall be conducted in accordance with generally accepted auditing standards and shall include all funds over which the Board has direct or supervisory control.

The Business Manager is responsible for filing in a timely manner, on behalf of the Board, an annual financial report with the Department of Public Instruction.

115.28(13), 115.30(1), 120.14 Wis. Stats.

FRAUD

The Board of Education is committed to protecting the financial assets of the District. Fraudulent behavior by School District employees, any contracted entity, or other individual will not be tolerated.

Fraudulent behavior includes, but is not limited to, theft, embezzlement, lying or providing false information to obtain a material benefit, including falsification of employee time records or other manipulation of time records to obtain compensation for time not worked, purchasing property for personal use with School District funds, and inappropriate personal use of School District property.

All employees have an obligation to report fraud to their supervisor or directly to the District Administrator. The failure to report known fraudulent actions or actions that reasonably appear to be fraudulent may be grounds for discipline.

The District Administrator, in cooperation with the auditors and District staff, will provide appropriate internal controls to diminish the opportunities for theft, embezzlement, and other fraudulent acts by employees.

All allegations of fraud will be investigated by appropriate District staff and will be reported to law enforcement if or when there is reason to believe a criminal offense has been committed.