

BETHEL LOCAL SCHOOLS
Treasurer Department
Handbook



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EXPENDITURE OF FUNDS

No order or purchase can ever be made without first obtaining a purchase order number, which starts with the submission of a request for purchase order, called a requisition. This process is required by law to ensure that a government can't overspend on its budget.

How to prepare a Requisition:

- a. First ensure vendor wished to be used is an established vendor with District. This can be completed by asking the building secretary to look up or contacting Treasurer Department. If vendor is not established, an W-9 will need to be requested from vendor and submitted to Accounts Payable to be enter into accounting system to assign vendor number. Once vendor has been established, Treasurer Department will notify building secretary of process being completed.
- b. Once vendor has been established vendor, obtain a requisition from building secretary or on the district's website under treasurer page.
- c. Fill out the Requisition. Include the following:
 1. Area or Department to be charged
 2. Purpose of Charge (i.e. instructional supplies, school fee supplies, training, equipment, etc.). If request is related to activity fund or athletic sub account fund, advisor is responsible to provide the account code to be charged. These are given each month in the monthly report provided by Treasurer Department.
 3. Vendor information
 4. Quantity, Description, and price of item(s) to be requested to be purchased. If available include documentation such as a quote or catalog picture with requisition to ensure proper ordering of items. Also ensure purchasing procedures are being followed per board policies PO6320 and PO6325
 5. Indicate if Requestee will deliver request or if Treasurer Department is to deliver. (select method of fax, mail, take PO, email)
- d. Sign the requisition under "Requested By".
- e. Submit to building principal or supervisor for approval.
- f. Once approved, please submit to building secretary to be enter into accounting system.
- h. Building Secretary will assign a requisition number and enter into the system. Once entered, secretary will print off system copy of requisition. This along with all other documentation for requisition will be put together and submitted to central office for Superintendent and Treasurer approval.

VENDOR CREDIT CARDS

The District maintains certain vendor credit cards. These cards are maintained in the Treasurer's office. The following are the credit cards the District has established with certain vendors:

Menards
Staples
Wal-Mart
Kroger
Office Depot

General Procedures for the use of the vendor credit cards mentioned above:

1. Request to use the card is made to the treasurer's department.
2. A purchase order must be established prior to signing out a vendor credit card.
3. A dated, sign-out sheet is used to document who has the card. Employees are to sign their names and date on the day the card is checked-out.
- 4.. The card must be turned back in to the treasurer's department within 24 hours if checked-out on Monday through Thursday. The return date is to be documented on the sign-out sheet.
5. If the card is checked-out on a Friday, it must be returned to the treasurer's department by the following Monday. The return date is to be documented on the sign-out sheet.
6. Original, itemized receipts must be signed and dated by the employee. The fund or PO number to charge the expenditure(s) should also be documented on the receipt.
7. The original, itemized receipts are to be submitted to the treasurer's department with all required information same time returning the card. Employees will not be permitted to use the card again until the receipts from the prior purchase have been submitted. Employees are to maintain copies for their records.

PAYMENT OF INVOICES

When an invoice arrives, we must first verify that the goods or services have been received and are complete. Depending on where the invoice is received, either the building secretary or accounts payable will contact the requestee of the purchase to ensure the goods or service have been received.

Once the goods or service have been confirmed by requestee and ok to pay, depending on the purchase or service the following should be performed:

- a. If order is complete and purchase is **done in full**, the yellow copy of the purchase order should be submitted to Accounts Payable to be included in the payment process. The yellow copy should be marked order complete in the Verification of Receipt of Goods Box as well material checked by should be initialed by requestee and date should be included. The Requestee of the Purchase Order is responsible for the purchase or services since he or she is the originator of the request.
- b. If order or service is partially received or future orders will take place as it is a blanket PO, then requestee of purchase order needs to notify accounts payable ok to pay current invoice received. Accounts Payable will make a copy of purchase order on file to include in payment packet.

If there are discrepancies or errors on invoices, it will be the responsibility of the requestee to resolved with the vendor as he or she is the originator of the request. If assistance is needed, please notify Accounts Payable or Treasurer.

COLLECTION AND DEPOSIT OF CASH

All money collected must be counted and turned into your building secretary and deposited to the Treasurer Department within a reasonable amount of time (ideally daily, but by law within 3 days if total collection is less than \$1,000). For any cash collection, a pre-numbered receipt should be issued to the customer and the duplicate copy should be returned with the pay-in to the building secretary. **It is very important to have a paper trail any time funds change hands.** This is accomplished through the use of a Pay-in form as well as a safe log form.

When funds are collected, the staff member collecting the funds completes all parts of the pay-in (i.e. date, building, student activity name, source of funds, and details of deposit.) The staff member collecting the funds signs the form. The staff member will bring the pay-in and funds to the building secretary. The building secretary verifies the funds, signs the activity clerk signature line and receives the funds from the staff member. The building secretary will complete a deposit slip for funds collected. The building secretary will make a copy of the deposit slip. The building secretary will take the deposit slip, copy of deposit slip, completed pay-in form, and funds to the Treasurers department. The Treasurer Assistant-Accounts Payable Clerk completes the bottom portion of the pay-in form and verifies the amount recorded on pay-in is what is received. Once funds are verified, the funds are put into a money bag to be deposited to the bank. Treasurer Assistant writes the amount(s) to be deposited in the deposit log for the given day. The completed pay-in form along with copy of deposit slip is given to the Treasurer to record receipt. Once receipt is recorded, the yellow copy of the pay-in is given back to the building secretary for record keeping.

Under no circumstances may payments be made from receipts prior to their deposit into the activity fund. All funds are to be deposited and never kept for use as change funds.

Documentation must be kept for 4 years.

PAYROLL

Payroll is paid on Fridays on a bi-weekly basis. There are 26 pay periods in each year.

All hours worked and recorded on a timesheet (Classified employees and Subs) are approved by the Building Principal or Supervisor and submitted to the Treasurer's office by noon on the Monday before the Friday payroll date.

All leave requests, including personal, professional and sick, are required to be submitted and approved by Building Principal or Supervisor, electronically through the Employee Kiosk. This is located on the Bethelk12 website, under the resource tab for staff. Here employees can access to their position details, leave balances, pay slips, and W2 information.

<https://kiosk.managementcouncil.org/apex/f?p=185:LOGIN:24216978132476:>

Paychecks are directly deposited into individual employee checking or savings accounts. Changes made to an employee's direct deposit information can be made by filling out a new form in the Treasurer's office, **in person only**. Correspondence in the form of an email/fax or letter will NOT be accepted.

Employees will receive their direct deposit notices by email. The email address used will be their Bethel Local Schools email. The notice can also be sent to a personal email in addition to the school email.

Deductions:

Both mandatory and optional deductions may be withheld from an employee's paycheck once authorized by the employee.

Mandatory deductions include:

- Federal and state income taxes (based on an individual's W-4 filing status; W-4 filing status may be changed at any time by filing a new W-4 form with the Payroll office);
- Place of residence city and school district taxes (if applicable) verified through IRS.gov
- Medicare taxes

Routine questions about tax deductions may be directed to the Payroll office. Advice on tax withholding strategies, however, should be discussed with a personal accountant or financial planner/advisor.

PAYROLL (continued)

Optional deductions include:

- Health insurance
- Vision
- Dental
- Cancer
- Additional life
- Annuities

Full district policy for the following are available on the Bethelk12 website or by clicking the links below:

[0000 Bylaws](#)

[1000 Administration](#)

[2000 Program](#)

[3000 Professional Staff](#)

[4000 Classified Staff](#)

[5000 Students](#)

[6000 Finances](#)

[7000 Property](#)

[8000 Operations](#)

[9000 Relations](#)

FMLA LEAVE

In accordance with the Family and Medical Leave Act of 1993, as amended, ("FMLA"), eligible staff members may take up to twelve (12) work weeks of job-protected, unpaid leave, or substitute appropriate paid leave if the staff member has earned or accrued it, for the following reasons:

- A. the birth and/or care of a newborn child of the staff member, within one (1) year of the child's birth;
- B. the placement with the staff member of a child for adoption or foster care, within one (1) year of the child's placement;
- C. the staff member is needed to provide physical and/or psychological care for a spouse, child or parent with a serious health condition;
- D. the staff member's own serious health condition makes him/her unable to perform the functions of his/her position; or
- E. any qualifying exigency (as defined in applicable Federal regulations) arising out of the fact that the staff member's spouse, son, daughter, or parent is a military member on covered active duty (or has been notified of an impending call or order to covered active duty) in the Armed Forces ("Qualifying Exigency Leave"). Covered active duty is defined in AG 4430.01.

In addition, an eligible staff member who is a spouse, son, daughter, parent or next of kin of a covered service member with a serious injury or illness may take up to a total of twenty-six (26) work weeks of job-protected, unpaid leave, or substitute appropriate paid leave if the staff member has earned or accrued it, during a "single twelve (12) month period" to provide physical and/or psychological care for the covered service member ("Military Caregiver Leave") as described more fully in AG 4430.01.

Eligible Employees

Staff members are "eligible" if they have worked for the Board for at least twelve (12) months, and for at least 1,250 hours over the twelve (12) months prior to the leave request. All full-time instructional employees are deemed to meet the 1,250-hour requirement. Months and hours that employees who performed USERRA covered service would have worked if they had not been called up for military service counts towards the staff member's eligibility for FMLA leave. While the twelve (12) months of employment need not be consecutive, employment periods prior to a break in service of seven (7) years or more will not be counted unless the break is occasioned by the staff member's fulfillment of his/her USERRA-covered service obligation, or a written agreement exists concerning the Board's intention to rehire the staff member after the break in service.

FMLA LEAVE (Continued)

Twelve (12) Month Period

Twelve (12) month period is defined as the twelve (12) month period measured forward from the date the staff member's first FMLA leave begins (i.e. the "leave year" is specific to each individual staff member).

Staff Member Notice Requirements

Staff members seeking to use FMLA leave (including Military Caregiver Leave) are required to provide thirty (30) days advance notice of the need to take FMLA leave when the need is foreseeable and such notice is practicable. If leave is foreseeable less than thirty (30) days in advance, the staff member must provide notice as soon as practicable - generally, either the same or next business day. When the need for leave is not foreseeable, the staff member must provide notice as soon as practicable under the facts and circumstances of the particular case. Absent unusual circumstances, staff members must comply with the Board's usual and customary notice and procedural requirements for requesting leave. Failure to provide timely notice may result in the leave being delayed or denied, and/or possible disciplinary action.

Staff members must provide "sufficient information" for the Superintendent to determine whether the FMLA may apply to the leave request. Depending on the situation, such information may include that the employee is incapacitated due to pregnancy, has been hospitalized overnight, is unable to perform the functions of the job, that the staff member or his/her qualifying family member is under the continuing care of a healthcare provider, that the requested leave is for a particular qualifying exigency related to a qualifying family member's covered active duty or call to covered active duty status, or that the leave is due to a qualifying family member who is a covered service member with a serious injury or illness. The information may also include the anticipated timing and duration of the leave.

When a staff member seeks leave for a FMLA-qualifying reason for the first time, the staff member need not expressly assert FMLA rights or even mention the FMLA. When an employee seeks leave, however, due to a FMLA-qualifying reason for which the District has previously provided the staff member FMLA-protected leave, the staff member must specifically reference either the qualifying reason for leave or the need for FMLA leave.

District Notice Requirements

When a staff member requests FMLA leave or the District acquires knowledge that leave may be for a FMLA purpose, the Superintendent shall notify the staff member of his/her eligibility to take leave, and inform the staff member of his/her rights and responsibilities under the FMLA (including the consequences of failing to meet those obligations). Along with the Notice of Rights and Responsibilities, the Superintendent will attach any medical certification that may be required, and a copy of the employee's essential job functions. If Superintendent determines the staff member is not eligible for FMLA leave, the Superintendent must state at least one (1) reason why the staff member is not eligible. Such notice may be given orally or in writing and should be given within five (5) business days of the request for FMLA leave, absent extenuating

FMLA LEAVE (continued)

circumstances. When oral notice is given, it must be followed by written notice within five (5) business days. Staff member eligibility is determined (and notice provided) at the commencement of the first instance of leave for each FMLA-qualifying reason in the applicable twelve (12) month period. All FMLA absences for the same qualifying reason are considered a single leave and staff member eligibility as to that reason for leave does not change during the applicable twelve (12) month period. If at the time a staff member provides notice of a subsequent need for FMLA leave during the applicable twelve (12) month period due to a different FMLA-qualifying reason and the staff member's eligibility status has not changed, no additional eligibility notice is required. If, however, the staff member's eligibility status has changed, the Superintendent must notify the staff member of the change in eligibility status within five (5) business days, absent extenuating circumstances.

If the specific information provided by the Notice of Rights and Responsibilities changes, the Superintendent shall, within five (5) business days of receipt of the staff member's first notice of need for leave subsequent to any changes, provide written notice referencing the prior notice and setting forth any of the information in the Notice of Rights and Responsibilities that has changed.

For additional information on FMLA Leave please see the following Board Policies

PO1630.01 Administration

PO4430.01 Classified Staff

PO3430.01 Certified Staff

REPORTING ACCIDENTS

The Board of Education directs that all reasonable efforts be made to provide a safe learning and working environment for the students and employees of this District.

To that end, and so that an employee's legitimate claims for worker's compensation may be expedited, the Board requires that accidents be reported and evaluated. Any accident that results in an injury, however slight, to a student, employee of the Board, or a visitor to the schools must be reported promptly and in writing to the District business office. Injured persons shall be referred immediately to the school nurse, or appropriate personnel for such medical attention as may be appropriate.

The injured employee, visitor, or the staff member responsible for an injured student shall complete a form that includes the date, time, and place of the incident; the names of persons involved; the nature of the injury to the extent that it is known; and a description of all relevant circumstances. This can be done online through Public School Works at <https://www.publicschoolworks.com/ARPages/ARPage0.php?di=455&dia=kjw6u>

Any employee of the Board who suffers a job-related injury must report the injury and its circumstances to the principal or job supervisor, as appropriate, as soon as possible following the occurrence of the injury. The failure of an employee to comply with this mandate may result in disciplinary action. Any employee of the Board who suffers a job-related injury may file a claim with the Bureau of Workers Compensation as provided in Policy 8442.01.

If a staff member sustains a workplace injury while s/he is under the influence of alcohol or a controlled substance not prescribed by his/her physician, s/he may be disqualified for compensation and benefits under the Workers Compensation Act. If the staff member tests positive or refuses to submit to a test for alcohol and/or other drugs after sustaining a workplace injury, the employee may dispute or prove untrue the presumption or belief that alcohol and/or other drugs are the proximate cause of the injury (i.e., rebuttable presumption).