

**CHAPTER 6000 FINANCES**

**NOTE: Bold Policy ##### and Bold Title indicates those Administrative Guidelines (AGs) required by Board Policy.**

6105	Authorization to Use Facsimile Signature
6110	Grant Funds
6145	Short-Term Indebtedness
<b>6150</b>	<b>Enrollments of Students on a Cash Transfer Basis</b>
6151	Bad Checks and Uncollectable Debts
6210	Fiscal Planning
6220	Budget Preparation
6231	Budget Implementation
6320	Purchasing
6320.01	Purchasing Using Online Reverse Auctions
6320.02	Purchasing Student Specific Equipment
6320.03	Volume Purchasing Program for Apple Ipad Accounts
6320.04	Fees for Curricular Materials
<b>6423</b>	<b>Credit Cards</b>
6440	Joint Purchasing
6460	Conflicts of Interest and Vendor Relations
6470	Payment of Claims
6470.01	Additional Pay -- Stipends
6510	Payroll Authorization
6520	Payroll Deductions
<b>6550</b>	<b>Travel Payment and Reimbursement</b>
6655	School Technology Fund
6680	Recognition
6770	Fair Labor Standards Act
6800	System of Accounting

---

**AG 6105**      *Authorization to Use Facsimile Signature* (see Policy language)

The Board authorizes the Treasurer, *Deputy Treasurer*, Board President, and Executive Director to prepare and utilize a facsimile signature, in lieu of their manual signature, and to affix such facsimile signature to any of the following instruments: checks; drafts; warrants; vouchers; or other instruments for the payment of money and necessary or desirable in connection with the withdrawal of Board funds for and on its behalf.

*The use of a rubber stamp signature for time sheets is allowable as long as the user of the stamp also initials each time sheet to authenticate the endorsement.*

The actual facsimile signature is to be maintained under the care, custody and control of the Treasurer's office and, as further precaution, all checks must be entered into the check register for accountability of all numbers.

**AG 6110**      *Grant Funds* [see Policy language]

No Federal funds received by SSSMC shall be used to:

A. develop or distribute materials, or operate programs or courses of instruction directed at you that are designed to promote or encourage sexual activity, whether homosexual or heterosexual;

B. distribute or to aid in the distribution by any organization of legally obscene materials to minors on school grounds or at school sponsored activities;

- C. provide sex education or HIV-prevention education in schools unless that instruction is age appropriate and includes the health benefits of abstinence;
- D. operate a program of contraceptive distribution in schools.

All grant proposals must support at least one (1) SSSMC goal or priority. The Executive Director is authorized to sign related documents for grant administration, including documents required for submittal of grant proposals.

**AG 6145**      *Short-term Indebtedness* [see Policy language]

The Treasurer has permission to access the existing \$1,000,000 line of credit established with Regions Bank.

**AG 6150**      *Enrollment of Students on a Cash Transfer Basis* (revised 4/17/14) [see 2800.01]

The Board shall assess cash transfer tuition in accord with I. C. 20-26-11-6 as a condition for the enrollment of a Non-resident student in an SSSMC program on a cash tuition basis. Each application (to be developed) for enrollment of a student on a cash tuition basis in accord with I.C. 20-26-11-6 shall be evaluated by the Executive Director utilizing criteria (to be developed) to be submitted with the Executive Director's recommendation for the Board's consideration.

Cash transfer tuition shall be computed in accordance with I.C. 20-26-11-6-(b) to be paid in either a lump sum or an installment schedule of payments recommended by the Executive Director and approved by the Board.

- A. An installment payment schedule approved by the Board shall provide for the payment in full of the amount of the cash transfer amount prior to the last student day of the school year.
- B. Failure to make a transfer tuition installment payment pursuant to the installment schedule approved by the Board may be the basis for the expulsion of a student enrolled on a cash tuition basis.

Under revised Policy 5111 a student who has been expelled from another school corporation or who is expelled from a nonpublic school or withdraws from a public or a nonpublic school to avoid expulsion may be enrolled in an SSSMC program in compliance with I.C. 20-33-8-20 during the actual or proposed expulsion if:

- A. the student's parent informs SSSMC of the student's expulsion or withdrawal to avoid expulsion;
- B. the SSSMC consents to the student's enrollment; and
- C. the student agrees to the terms and conditions of enrollment established by SSSMC.

Such students will be charged tuition if they do not have legal settlement within SSSMC.

*IDOE Clarification for ME-ADM Purposes (9/19/13): Cash transfer is a situation where a parent "chooses" to send their child to another school district and the district has agreed to accept students who live outside of their boundaries (open enrollment). An example may be that the parent works in another school district and finds it easier to have the student attending in the same district. In a cash transfer situation, the parent is willing to pay the costs associated with educating the child. Cash transfers are counted on the ME by the educating corporation and any transfer tuition owed is paid by the parent.*

*Transfers in are when a student enrolls in your school district because of a better accommodation determination by the out of district school, parent, or the State Board and the corporation of legal settlement and there is an agreement between the legal corporation and the educating corporation to serve the student. Transfers in are not counted on the ME by the educating corporation. The corporation of legal settlement counts the student on the ME as a transfer out and pays any transfer tuition owed. An example might be a student who enrolls in a different school district because they offer an agriculture program that his school corporation of legal settlement does not offer.*

AG 6151 *Bad Checks and Uncollectable Debts* (revised 4/14/14)

When SSSMC/RISE Learning Center (RLC) receives a check from a student of parent that, when deposited, is returned and marked “insufficient funds”, the Executive Director shall provide an opportunity for the payer to make proper payment or to arrange for a satisfactory payment schedule. If payment is not received within ninety (90) calendar days, the payment schedule is not adhered to, or the monies do not appear to be collectable, the Board has authorized the Executive Director to remove the fee or charge from the SSSMC’s Accounts Receivable and to take appropriate action against the student and/or the parents.

If efforts to collect an amount due to SSSMC/RLC have not been successful and, in the opinion of the Business Manager, further efforts to collect the amount due are unlikely to be successful, the Business Manager shall submit a recommendation that the Board find that the debt is uncollectable.

- A. The recommendation is to include a brief statement that summarizes the efforts to collect the debt to date and the reason(s) why further efforts to collect the debt are not likely to be successful.
- B. The Board is expected to act upon the recommendation.
- C. If the Board approves the recommendation that it find a debt to be uncollectable, the recommendation and any Board addition, deletion, or modification are to be included in the minutes of the Board meeting.

If the Business Manager concludes that collection of a lesser amount than the full amount due is possible, the Business Manager shall request that the Board authorize the acceptance of a reduced amount as payment in full of the amount due to SSSMC/RLC.

- A. The authorization is to contain a date by which payment in full of the reduced amount is due.
- B. If payment in full of the reduced amount is received by the due date established by the Board, the amount by which the original debt was reduced shall be processed as an uncollectable amount.

6210 *Fiscal Planning* [see Policy language]

AG 6220 *Budget Preparation* [see Policy language]

Each year the Board is to review and approve the General Fund, Capital Projects Fund, the IDEIA Part B Federal Fund, and Teacher’s Retirement Bond Fund (401A and VEBA) all of which constitute the budget of SSSMC.

AG 6231 *Budget Implementation* [see Policy language]

The Board places the responsibility of administering the budget, once adopted, with the Executive Director.

AG 6320 *Purchasing* [see Policy language]

It is the Board's policy that the Treasurer shall act as its purchasing agent for open market purchases of no more than \$50,000 maximum for a single item or a group of similar items. The intent of the purchasing policy is to establish several levels at which purchasing can occur and to determine at what level Board involvement is required, when it is necessary to get a simple "quote" and when the "competitive bid" procedure is required.

The purchasing agent must seek at least three (3) price quotations on purchases of more than \$50,000 but less than \$150,000 except in cases of emergency or where materials are of such nature that price quotations would not result in a savings to SSSMC.

When the purchase of, and contract for, single items of supplies, materials, or equipment is equal to or exceeds the amount stipulated by statute, the purchasing agent/treasurer shall obtain competitive bids. The Board reserves the right to reject any and all bids. The Board shall be informed of the terms and conditions of all competitive bids and shall award contracts as a consequence of such bids.

Contracts can be awarded by the Executive Director without Board approval for any single item or group of identical items costing less than \$50,000. All other contracts require Board approval prior to purchase.

All specifically identified purchases that are within a program, a function, a line item, and were originally contemplated in the budgeting process may be made upon authorization of the Treasurer. The purchasing agent/Treasurer is authorized to make emergency purchases, without prior approval, of those goods and/or services needed to keep the schools in operation. Such purchases shall be brought to the Board for approval at the next regular meeting.

6320.01 *Purchasing Using Online Reverse Auctions* [see Policy language]

AG 6320.02 *Purchasing Student Specific Equipment* [see Interlocal Agreement]

Under Section 4.11 of the Interlocal Agreement equipment that is to be purchased through SSSMC Capital Projects Fund (CPF) is to include that needed by the RISE Learning Center, and any other current or future SSSMC programs, e.g. the Deaf and Hard of Hearing, or facility.

A. Student specific equipment, as defined by the IEP, is the responsibility of the student's home school corporation.

B. In contrast, program equipment is the responsibility of the serving school corporation, and may be included in the charges billed back to the home school corporation.

AG 6320.03 *Volume Purchase Program for Apple Ipad Accounts* (added 11/26/13)

Ipad application purchases requested by staff for students at the RLC are to be paid from the Extracurricular Account. Purchases by itinerant staff, teachers serving non-

public school students, business office personnel, etc. are to be paid from SSSMC corporate funds. The procedures to request Ipad applications are as follows:

- A. The staff member is to complete both an Ipad App Request form and a Requisition form.
- B. Both forms must have approval signatures before each form is forwarded to the Technology department from where Redemption Codes will be purchased.
- C. If the App request is for use by a staff member, the redemption code will be e-mailed to the staff member for downloading.
- D. If the App request is for student-use, the Technology department will use the redemption code and download the App on the student's Ipad.

In instances of free downloads, no In-App purchases will be allowed under any circumstances. A Requisition must be processed to purchase E-books through Amazon or Google.

#### AG 6320.04 Fees for Curricular Materials [New 1/8/2015]

School Attorney (Amy Matthews) confirmed in a January 2, 2015 letter that the implementation of Governing Board approved fees for classroom materials (consumable workbooks, supplies, curriculum, home-living materials, and student incentives), community-based activity fee, technology fee (programs and digital curriculum used in classroom or computer labs) is permissible under both *Nagy v. Evansville-Vanderburgh School Corporation*, 844 N.E. 2d 481 (Ind.2006) and I.C. 20-35-5-7 (agreement forming cooperatives). The fees described herein include the full textbook fee amounts assessed by SSSMC for each student, as all of the programs in which these fees are assessed are full-day special education programs that use non-standardized curricular materials in lieu of standardized textbooks.

Consumable or class fees are acceptable fees to be charged to students enrolled in particular classes or programs to pay for supplies and materials used by the students in that class or program. Consumable fees are those fees for supplies and materials used by students in a class or program for the purpose of *enhancing* the instructional program and are not considered fees for portions of a curricular program required or permitted by the legislature. Most often, consumable fees are permissible based on specific statutory authority (see I.C. 20-33-5).

In addition to case law, IDOE guidance has provided that a school may charge for up to 100% of the cost (as a consumable) of a subscription to content used as an alternative to textbooks, as long as each child has access to the content on a regular basis and the cost of the subscription is recurring on a yearly basis.

#### AG 6423 **Credit Cards**

Any SSSMC employee requesting use of the corporate credit card from the Treasurer is to sign and maintain a copy of the memo of agreement, which lists the requirements during the time the card is in his/her possession as follows:

- A. Use of the corporate credit card is limited to previously approved SSSMC/RLC purchases by requisition.
- B. The Purchase Card Usage Log must be signed by the borrower each time the card is checked out.
- C. Only full-time SSSMC employees are eligible to use the corporate card.

D. Card borrowers are responsible for the security of the card and transactions made against the card.

E. The card is NOT to be used for personal purchases or cash advances.

F. Under no circumstances should a transaction be split into two separate receipts to bypass the estimated expense dollar limit listed on the Purchase Card Usage Log.

G. Sales tax exempt forms must be used to avoid sales tax on purchases.

H. At the time of purchase, the card borrower must acquire and return a detailed receipt listing items purchased, quantities purchased, and cost of each line item. If the purchase is via telephone, mail or on-line, the detailed receipts must be obtained by either e-mail or fax.

I. Original receipts for purchases must be signed by the purchaser and presented to the Treasurer or designee when the card is returned.

J. The card borrower is reminded that he/she is committing public funds each time the card is used. The card borrower is the person responsible for all charges made to the card. Intentional misuse or fraudulent abuse may result in disciplinary action up to and including dismissal.

Procedures for payment of expenses charged to the corporate credit card are according to the Board policy (6470) for the payment of claims.

AG 6440 *Joint Purchasing* [see Policy language]

Joint purchases require an agreement approved by the Board and the participating contracting body(ies) under the provisions of the policy.

AG 6460 *Conflicts of Interest and Vendor Relations* [see AG 8353]

As necessary, the Executive Director shall see that a written disclosure of a conflict of interest on State Board of Account Form 236 is filed with the State Board of Accounts and the Clerk of the Circuit Court within fifteen (15) calendar days after approval by the Board.

The Board is committed to protection of persons reporting violations, i.e., “whistleblowers”. Specific protection is addressed for administrators in Policy 1411, for professional staff members (all other certificated employees) in Policy 3211, and for support staff in Policy 4211.

AG 6470 *Payment of Claims* [see Policy language]

When an invoice is received, the receiver and Treasurer shall verify that:

A. a voucher is submitted properly,

B. acceptable goods were received or satisfactory services rendered,

C. the expenditure is included in the Board’s budget and funds are available for payment,

D. the amount of the invoice is correct, and

E. a signed claim has been submitted for any amount over \$100.

Each bill or obligation of the Board must be itemized fully and verified before a warrant can be drawn for its payment.

AG 6470.01 *Additional Pay – Stipends* [SSSEA Review 12/11/14]

Prior approved Instruction (for example, homebound, afterschool, ESY) or Professional Development, or Case Conference/IEP related work beyond the regular work day shall

be compensated at a rate of \$25 per hour consistent with the current ratified Collective Bargaining Agreement. Prior **written** authorization of the activity by the appropriate supervisor and/or Executive Director is required before submission of a claim voucher (also see Professional Development Activities at AG 3243 and Job-related Expenses at 3440).

AG 6510 *Payroll Authorization* [see Policy language]

Each motion of the Board to employ or re-employ a staff member shall include:

- A. the name of the individual;
- B. the position title;
- C. the compensation to be paid as prescribed in a contract, in a negotiated collective bargaining agreement, or by a wage guideline.

AG 6520 *Payroll Deductions* [see Policy language]

For those employees not covered by the terms of a negotiated agreement, the Board authorizes that certain deductions may be made from an employee's paycheck upon receipt of proper written authorization on the appropriate form.

**AG 6550 *Travel Payment and Reimbursement***

Payment and reimbursement rates for per diem, meals, lodging, mileage, and reasonable travel fees (such as airfare) shall be established by SSSMC and annually approved by the Board.

The prevailing Internal Revenue Service mileage reimbursement rate is effective with miles driven January 1, 2013 forward. The current mileage reimbursement claim form must be used in lieu of the former old form.

Prior approved expenses, including professional development within the district or off-site as well out-of-state, incurred for official business travel on behalf of SSSMC are to be limited to those expenses necessarily acquired and will be reimbursable by presentation of original and itemized receipts, total mileage as applicable, and certificate of attendance or other supporting evidence for audit purposes (see AG 3243 – Professional Meetings). Unauthorized costs and additional expenses incurred for personal preference or convenience will not be reimbursed. Unauthorized expenses include, but are not limited to, alcohol, movies, fines for traffic violations, and the entertainment/meals/lodging of spouses or guests (2/14/14 paragraph addition).

SSSMC mileage reimbursement claim form procedures are as follows:

- A. The electronic claim form is an Indiana State Board of Accounts approved form. Please use the current form and do not alter the form. If you need additional lines to enter your mileage, use 'pages 2, 3, and 4' as needed. (note the tabs at the bottom of the attached form).
- B. When completing the form, type your name at the upper right where the form says 'To'.
- C. The form is designed to calculate miles traveled if you enter odometer readings. Should you choose to enter miles in lieu of odometer readings, that is okay, just over-write the '0' in the appropriate column. In either case, the

reimbursement per trip will be calculated automatically and all will total correctly at the bottom of each sheet.

D. Non Public school and homebound miles should be high-lighted.

E. It is best to complete your claim via the EXCEL program. If you need assist with this, please call the Treasurer at 785-1665.

F. Don't forget to date and sign each page at the bottom of the form. You may type your name on the signature line (bottom right)

G. E-mail completed claims to the Treasurer at [sgraybeal@sssmc.k12.in.us](mailto:sgraybeal@sssmc.k12.in.us).

Mileage claims are due the last working Friday of each month. If your total monthly claim is less than \$35, you may hold it over to the following month. In any case, all claims must be submitted on the last working day of each financial quarter (March, June, September, December).

6655            *School Technology Fund* [see Policy language]

AG 6680            *Recognition* [see Policy language]

By this policy the Governing Board is permitted to honor its staff, former Board members, and other nonemployee persons with plaques, pins, token retirement gifts and awards, and other amenities (see 3214).

The Board affirms that the expenses incurred as specified in the policy serve a public purpose and shall be made available from the General or Federal funds consistent with applicable State and Federal regulations.

Upon the recommendation of the Executive Director, the Board shall consider, as appropriate, the presentation of token gifts to retiring members of the staff who have rendered service for a period of time (See Policy 1214).

The description from the state board of accounts manual reads, in part, "to appropriate from the General Fund for the purpose of promoting the best interests of the school corporation by purchasing meals, decorations, memorabilia, or awards."

AG 6770            *Fair Labor Standards Act (FLSA)* [see Policy language]

It shall be the responsibility of all non-exempt employees to record and submit an accurate account of their time worked each week on approved forms or via electronic or machine timecards. A non-exempt employee's time record is an official school record and will be maintained for a period of not less than three (3) years. A "workweek" at SSSMC means the seven (7) day period of time beginning on Sunday at 12:00 AM and continuing to the following Saturday at 11:59 PM. Overtime (excess of a 40 hour workweek) may be authorized only by a supervisor and will be used primarily to address circumstances of an emergency or temporary nature (see AG 4413).

AG 6800            *System of Accounting* [see Policy language]

The Treasurer shall be responsible for the proper accounting of all SSSMC funds. A report of the revenues and expenditures in the General Fund, Capital Projects Fund, and the IDEIA Part B Federal Fund shall be made to the Board at each regularly scheduled board meeting by the Treasurer.