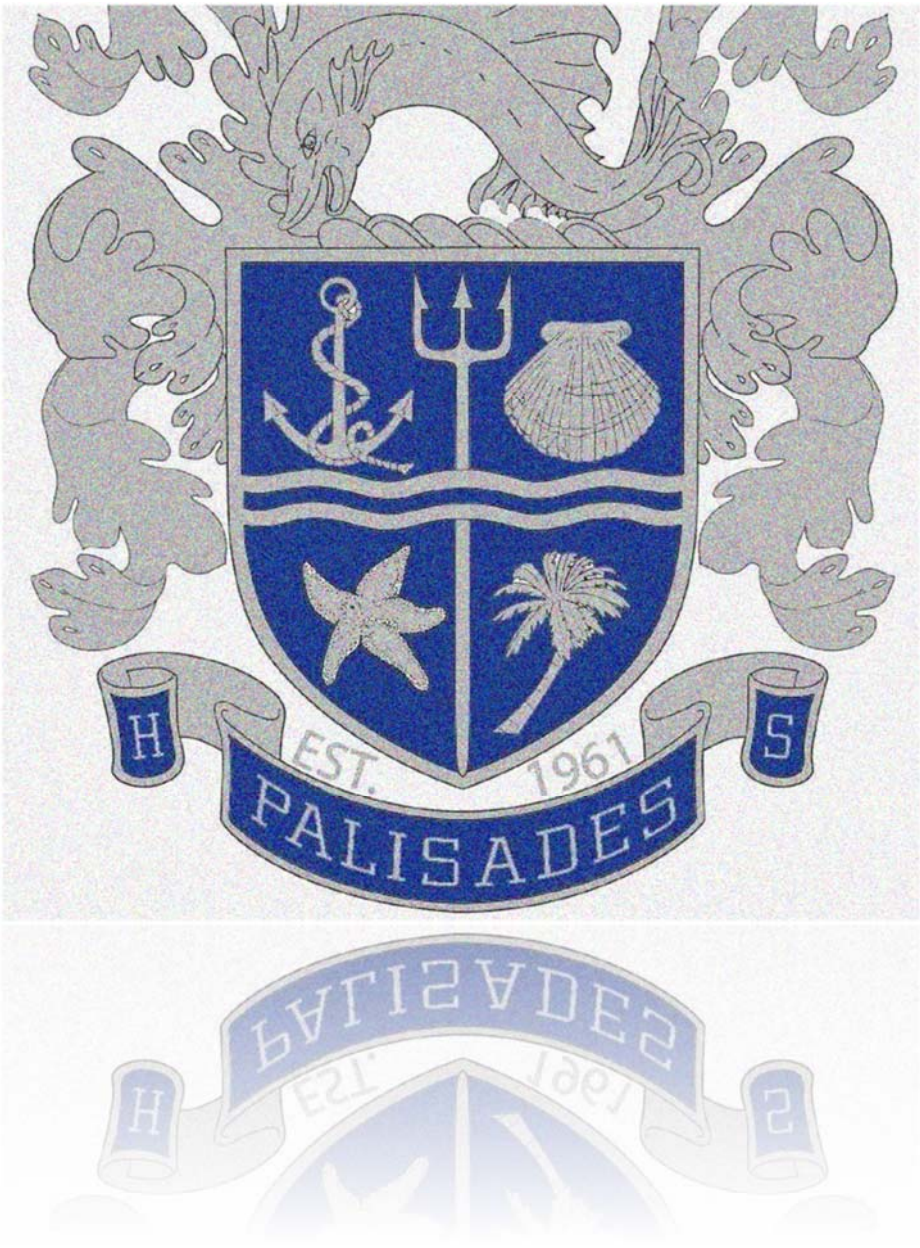


# FISCAL POLICIES MANUAL



PALISADES CHARTER HIGH SCHOOL

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A CALIFORNIA DISTINGUISHED SCHOOL

Arleta Ilyas  
Finance Manager  
310-230-7235 ailyas@palihigh.org

## **MEMORANDUM**

To: Anyone who needs a Check  
From: Finance Office  
Date: 11/5/15  
Subject: Instructions for Bluiers

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When turning in a "bluie" (Check Request)

- 1) Please make sure the bluie is correctly signed off by my administrator and the coach/Faculty advisor – Sign the right side on the Approved\* line.
- 2) The Finance Office requires **48 hours** from receiving completed check request to produce the completed check, plan accordingly!
- 3) All receipts turned in for reimbursements must be originals! NO COPIES
- 4) Reimbursements should be turned in within 30 days of purchase.
- 5) Please check with the Finance office to make sure there is money in your budget before spending it! E-mail the ASB Bookkeeper
- 6) All receipts should be from a company, not hand written
  - a. The receipt should state:
    - i. The amount paid or due
    - ii. Who paid it or who the money is due to
    - iii. The receipt should show evidence that the amount has been paid
- 7) Personal reimbursements are used when the purchases cannot be placed with a PO such as
  - a. Gas, food from Grocery Store,
  - b. Very inexpensive items (under \$100)
  - c. Emergency purchases
- 8) Prior approval needs to be given by the Finance Manager (Arleta Ilyas) for personal reimbursements over \$500.
- 9) Gift cards are not allowed to be purchased through ASB funds. This is considered a gift of public funds and a violation of the California Constitution.
- 10) If the ASB is reimbursing you for items or equipment from expense funds, those items are now property of PCHS! That means props, costumes, bats, jerseys... They stay with the program; they are not yours and are not to be given away.
- 11) If a payment is made for services to a person we must have a completed W-9 form so that we can give them a 1099 tax form at the end of the year
- 12) All payments for services (not reimbursements) to PCHS employees will be added to your paycheck and taxed. IT'S THE LAW! NO EXCEPTIONS
- 13) Remember that all of these are to help keep our accounts within the terms of the law. This is what California, our Board of Trustees, and our Auditors require.

Thank you for your cooperation.

**15777 BOWDOIN STREET PACIFIC PALISADES CA 90272**

Tel: (310) 230-6623 Fax: (310) 454.6076 Web: [www.palihigh.org](http://www.palihigh.org)



A CALIFORNIA DISTINGUISHED SCHOOL

Arleta Ilyas  
Finance Manager  
310-230-7235 ailyas@palihigh.org

## **MEMORANDUM**

To: PCHS Staff, Faculty and Club Sponsors  
From: Arleta Ilyas/Finance Office  
Date: 11/5/15  
Subject: Finance Office Deposits and Accounts Guidelines

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**Finance Office Hours: 7AM to 3:30PM**  
**Hours for Deposit: 7AM to 9AM and 2PM to 3:30PM**

### When Making Deposits

- Put your deposit in the deposit envelope and fill the form out completely.
- You can request a double count and receipt for your deposit on the spot during the deposit hours stated above.
- A coin machine will be available for you to count and roll your coins for deposit
- If the depositor does not wait for the double count they will receive their receipt within 24 hours
- Deposits should be turned in at the Finance Office to either Arleta Ilyas or the ASB Bookkeeper
- Deposits may NOT be put in Arleta Ilyas or the ASB Bookkeeper box in the front office
- Deposits will be posted to your account within 48 hours
- Monies collected at Athletic Events when the Finance Office is closed shall be given to the Athletic Director for deposit the next school day
- Monies collected after school hours should be kept in a safe place by the club sponsor for deposit the next school day

### Regarding ASB and Fundraising Accounts

- You may request a statement of your account via email by emailing Arleta Ilyas at [ailyas@palihigh.org](mailto:ailyas@palihigh.org) or the ASB Bookkeeper; you will receive it by the end of the next school day
- Verbal requests will not be considered a formal request
- Trust accounts are for Clubs and Athletic Teams ONLY
- Money will never be taken from your Trust account without your knowledge
- Materials Fee's collected are to be used the same year they are collected, there will be no rollover of those monies to the next school year

Thank you for your cooperation.

**15777 BOWDOIN STREET PACIFIC PALISADES CA 90272**

Tel: (310) 230-6623 Fax: (310) 454.6076 Web: [www.palihigh.org](http://www.palihigh.org)



A CALIFORNIA DISTINGUISHED SCHOOL

Arleta Ilyas Finance Manager  
310-230-7235 ailyas@palihigh.org

## **MEMORANDUM**

To: PCHS Staff, Faculty, and Club Sponsors  
From: Arleta Ilyas/Finance Office  
Date: 11/5/15  
Subject: Request for Purchase Order or Check Procedures

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PCHS Request for Purchase Order or Check Procedures:

- 1) Obtain the required PCHS "Blueie" form from the Finance Office. (Sample attached)
- 2) Prior to submitting the request, confirm the required approval signatures have been obtained on the right side of the form; 1) Finance Manager 2) Coach/Department Chair/or Faculty Club Sponsor 3) ED/AD or AP. CA State Law, the PCHS Board of Trustees and PCHS Auditors require THREE approval signatures.
- 3) NO Purchase Order or Check can be issued if the "blueie" is not appropriately approved.
- 4) NO Check will be issued without the ORIGINAL INVOICE or ORIGINAL RECEIPT. Copies will not be accepted.
- 5) All invoices/receipts should be from the vendor or company on company letterhead.
  - a. The invoice/receipt should state:
    - i. The amount paid or due
    - ii. Who paid it or who the money is due to
    - iii. The receipt should show evidence that the amount has been paid
- 6) Requests for reimbursements should be submitted to the Finance Office within 30 days of purchase.
- 7) Personal reimbursements are used when the purchases cannot be placed with a PO such as
  - a. Gas, food from Grocery Store,
  - b. Very inexpensive items (under \$100)
  - c. Emergency purchases
- 8) Prior approval needs to be given by the Finance Manager (Arleta Ilyas) for personal reimbursements over \$500.
- 9) Please check with the Finance office to ensure there are funds in your budget before spending it!  
E-mail Arleta at [ailyas@palihigh.org](mailto:ailyas@palihigh.org)
- 10) If the ASB is reimbursing you for items or equipment from expense funds, those items are now property of PCHS! That means props, costumes, bats, and jerseys... They stay with the program; they are not yours and are not to be given away.
- 11) If payment is made for services to a person, a completed W-9 form must be submitted for annual tax purposes. (See attached W-9)
- 12) All payments for services (not reimbursements) by PCHS employees will be added to your paycheck and taxed appropriately. IT'S THE LAW! NO EXCEPTIONS
- 13) The Finance Office requires **48 hours** to process your request. Please plan accordingly.

Thank you for your cooperation.

15777 BOWDOIN STREET PACIFIC PALISADES CA 90272

Tel: (310) 230-6623 Fax: (310) 454.6076 Web: [www.palihigh.org](http://www.palihigh.org)

**PALISADES CHARTER HIGH SCHOOL  
CASH RECEIPTS PROCEDURES  
CAFETERIA**

**Cashier Procedures**

- The cashiers need to fill out the inventory spreadsheet daily (breakfast, nutrition, lunch and snack) with all the items that they have in their point of sales
- The cashiers received a bag with \$35 in the morning
- They have to count the money and make sure the amount is correct
- Then, they open the computer and input the \$35 in the system to start with the transactions
- When Nutrition is done, they count the money and input it in the system (their own POS computer), they keep \$35 in the bag and the rest goes to the Senior Cafeteria Clerk to be counted.
- Senior Cafeteria Clerk counts the money, as well as check inventory and get the reports from the main computer to match the total amount of each register
- At the lunch time we follow the same procedure as the morning
- If there is any discrepancy, or the amount don't match with the report and inventory the cashier needs to fill out a report and explain why is short or over and sign it. Any shortage of over \$5.00 is discussed with the cashier and/or the Cafeteria Manager, Senior Cafeteria Clerk.
- At the end of the day, Cafeteria Manager receives cash to deposit, she re-counts deposit amounts inputs it on a spreadsheet breaking down the deposit by type of cash amount. Cafeteria Manager inserts the money inside a sealed deposit bag, then fills out a deposit ticket with the currency, coins and total amount and then attaches it to the money bag. The bag is then closed and I prepare a sticker label with the dollar total amount and I place it on the front of the bag.

## Block Grant Policy

*(approved by the Budget/Finance Committee to recommend to the Board for adoption on 2/13/17)*

While most block grants (i.e. Common Core, College Readiness, etc) require us to create a special budget detailing how those funds will be allocated, some are discretionary. I would like for us to have a policy regarding block grants that shows how we are accountable for those funds regardless of whether it is required or not. Block grants are usually a temporary funding source and we should be able to show how we are using these funds. Our block grant policy would require us to report the following to our stakeholders:

- Budget proposal for the intended monies
- Board approval of the budget proposal
- Final statement of funds spent and how they were spent



Home / Curriculum & Instruction / Grade Spans / Postsecondary

**California Department of Education  
Official Letter**

September 1, 2016

Dear County and District Superintendents and Charter School Administrators:

**COLLEGE READINESS BLOCK GRANT**

Governor Brown signed Senate Bill 828 into law in June 2016. SB 828 authorizes the allocation of a \$200 million College Readiness Block Grant (CRBG), in the 2016–17 fiscal year (FY), to provide California's high school pupils, particularly unduplicated pupils, as defined in *Education Code* sections 42238.01 and 42238.02, additional supports to increase the number of students that enroll at institutions of higher education and complete an undergraduate degree within four years.

The purpose of this letter is to notify local educational agencies (LEAs) that the preliminary entitlements of the CRBG have been posted. The CRBG funding is available to county offices of education, school districts, and charter schools that reported unduplicated pupils in grades nine through twelve during the 2015–16 FY. Eligible LEAs must be currently accredited, or in the process of obtaining accreditation from the Accrediting Commission for Schools, Western Association of Schools and Colleges. No LEA serving at least one unduplicated pupil in grades nine through twelve during the 2015–16 FY shall receive a total allocation of less than \$75,000.

The California Department of Education will apportion CRBG funds in two installments. The first apportionment reflecting approximately 50 percent of each LEA's entitlement will be released in October 2016. Remaining funds will be released in spring 2017. Funds are available for expenditure or encumbrance through the 2018–19 FY. The CRBG details may be accessed on the CRBG Web page at <http://www.cde.ca.gov/ci/gs/ps/collegereadiness.asp>. Enclosed is a copy of the CRBG Summary Table for reference to timelines and responsibilities.

For allocation questions, please contact Thi Huynh, Education Fiscal Services Consultant, in the School Fiscal Services Division, by phone at 916-324-4555 or by e-mail at [thuynh@cde.ca.gov](mailto:thuynh@cde.ca.gov). For program questions, please contact Jose Ortega, Education Programs Consultant, in the College Preparation and Postsecondary Programs Office, by phone at 916-323-6398 or by e-mail at [CRBG@cde.ca.gov](mailto:CRBG@cde.ca.gov).

Sincerely,

Tom Torlakson

TT:lfb



Attachment

California Department of Education

September 1, 2016

Attachment

**College Readiness Block Grant Summary**

**NOTE:** Please refer to *Education Code* Section 41580 for the language of the College Readiness Block Grant (CRBG). This document is only provided as a summary of the CRBG and may not contain all relevant statutory language.

Item/Responsibility/Timeline	Notes
<p>Item: First Apportionment of CRBG Funds (approximately \$100 million)</p> <p>Responsibility: California Department of Education (CDE)</p> <p>Timeline: Fall 2016</p>	<ul style="list-style-type: none"> <li>■ The CDE will send out the first apportionment based on preliminary allocations to local educational agencies (LEAs), including school districts, county offices of education, and charter schools (both local and direct funded) that reported at least one unduplicated pupil in grades nine through twelve in the 2015–16 fiscal year (FY).</li> <li>■ Each eligible LEA will receive a minimum of \$75,000 of funding, based upon the number of unduplicated pupils, as identified in <i>Education Code</i> sections 42238.01 and 42238.02.</li> <li>■ Schools must be accredited or in the process of obtaining accreditation from the Accrediting Commission for Schools, Western Association of Colleges (WASC).</li> <li>■ Funds are available for expenditure/encumbrance through the 2018–19 FY.</li> </ul>
<p>Item: Develop and Approve Local Plan for CRBG Funds</p> <p>Responsibility: LEA</p> <p>Timeline: Fall 2016</p>	<ul style="list-style-type: none"> <li>■ As a condition for receiving funds, an LEA shall develop a plan describing how the funds will increase or improve services for unduplicated pupils to ensure college readiness.</li> <li>■ Plans shall be aligned with the LEAs local control and accountability plan.</li> <li>■ Plans shall be discussed at a regularly scheduled meeting by the governing board of the LEA and adopted at a subsequent regularly scheduled meeting.</li> </ul>

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<p>Item: Required Report</p> <p>Responsibility: LEA</p> <p>Timeline: Due on January 1, 2017</p>	<ul style="list-style-type: none"> <li>■ The CDE will post a link to a brief online report to collect information on how the LEA will measure the impact of CRBG funds and if any school is not accredited or in the process of being accredited by WASC.</li> <li>■ The report is required as a condition of funding. The LEAs that do not submit the required report will be billed for return of funds paid in the first apportionment.</li> </ul>
<p>Item: Second Apportionment of CRBG Funds (approximately \$100 million)</p> <p>Responsibility: CDE</p> <p>Timeline: Spring 2017</p>	<ul style="list-style-type: none"> <li>■ The CDE will calculate final entitlements and send out the balance of remaining funds to eligible LEAs, adjusted for closed charter schools, LEAs that did not submit the required report, and schools that are not WASC accredited.</li> </ul>

Last Reviewed: Friday, October 21, 2016

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**Palisades Charter High School  
Schoolwide Fundraising Policies & Procedures**

**A. Purpose**

The purpose of this policy is to establish policy and procedures governing the initiation, authorization, and review of all fundraising activities of Palisades Charter High School (PCHS). This policy is intended to create practices that adequately safeguard public funds, provide for accountability, and ensure compliance with state and federal laws.

PCHS encourages community and business partnerships that enhance and supplement the public education system. PCHS also desires to protect students, parents, teachers, and school administrators from over-commercialization and fundraising efforts that are coercive and disruptive to the education processes, threatening to the health and welfare of students, or lacking in educational merit.

**B. Scope**

This policy applies to all PCHS administrators, licensed educators, staff members, students, organizations, sports teams, volunteers and individuals who initiate, authorize, or participate in fundraising events or activities for school-sponsored events. It is expected that in all dealings, PCHS and school employees will act ethically and consistent with PCHS' mission and strategic goals.

While the relationship is one of trust and support, PCHS-related independent non-profit 501(c) (3) such as booster organizations and parent-teacher organizations are not PCHS sponsored organizations, these organizations must meet the terms and conditions of this policy to use the PCHS name, mascot, logo, PCHS facilities or to represent any affiliation with PCHS.

**C. General Policy Statement for School-sponsored Activities**

1. "Public funds" are money, funds, and accounts, regardless of the source from which the funds are derived, that are owned, held, or administered by the state and any of its political subdivisions.
2. Fundraising is permitted within PCHS to raise additional funds to supplement school-sponsored academic and co-curricular programs.
3. "School-sponsored" means activities, fundraising events, clubs, camps, clinics, programs, sports, etc., or events, or activities that are authorized by PCHS that support PCHS or authorized curricular school clubs, activities, sports, classes or programs that also satisfy one or more of the following criteria.



# PALISADES

## CHARTER HIGH SCHOOL

The activity:

- a. Is managed or supervised by a PCHS employee.
- b. Uses PCHS facilities, equipment, or other school resources.
- c. Is supported or subsidized by public funds, including school's activity funds or minimum school program dollars.
4. PCHS recognizes that fundraising efforts, donations, and public supports varies. PCHS is committed to appropriate distribution of unrestricted funds and the management of fundraising to ensure that the educational opportunities of all students are equal and fair.
5. PCHS is committed to the principles of gender equity and compliance with Title IX guidance. PCHS commits to use all facilities, unrestricted gifts and other available funds in harmony with these principles. PCHS reserves the right to decline or restrict donations, gifts, and fundraising proceeds, including those that might result in gender inequity or a violation of Title IX.
6. The Executive Director/Principal, consistent with PCHS policy, shall have the responsibility to review and approve all fundraising activities in advance of scheduled events or activities.
7. Annually, each PCHS department or program will review all planned camps, clinics, activities, and fundraisers to determine those as school-sponsored. Those not designated as school-sponsored will follow the non-school-sponsored criteria in Section E.
8. All monies raised through fundraisers from school-sponsored activities are considered public funds. PCHS is ultimately responsible for the expenditure and allocation of all monies collected and expended through student, school-organized fundraising.
9. The collection of money associated with fundraisers for school-sponsored activities will comply with PCHS cash receipting policies.
10. The expenditure of any public funds associated with fundraisers for school-sponsored activities will comply with PCHS cash disbursement policies.
11. Properly approved school-sponsored activities may:
  - a. Use the school's name, facilities and equipment.
  - b. Utilize PCHS employees and other resources to supervise, promote, and otherwise staff the activity or fundraiser.
  - c. Be insured under PCHS' risk management policy.
12. Authorization and supervision of fundraising for school-sponsored activities:
  - a. Fundraising at PCHS shall be approved in writing, prior to the activity by the Executive Director/Principal and supervised by PCHS employees.
  - b. Donations from individuals or organizations will follow PCHS' gift and donation policy.
  - c. The sale of banners, advertising, signs, or other promotional materials that will be displayed on school property must be approved by the Executive Director/Principal before the items are initiated or printed, and must meet community standards. Partisan or political advertising and advertising for products that are prohibited by law or use by minors, such as alcohol, tobacco,



or other substances that are known to endanger the health and well-being of students, are prohibited.

- d. All fundraising projects for construction, maintenance, facilities renovation or improvement and other capital equipment purchases must be approved in writing by the Executive Director/Principal, Chief Business Officer and the PCHS Board of Trustees.

**D. General Fundraising Standards for School-sponsored Activities**

1. PCHS reserves the right to prohibit, restrict or limit any fundraising activities associated with the school.
2. Faculty and student participation in fundraisers is voluntary.
3. Participation in fundraising shall not affect a student's grade. Students shall not be required to participate in fundraising activities as a condition of belonging to a team, club or group, nor shall a student's fundraising effort affect his/her participation time or standing on any team, club or group.
4. Competitive enticements for participation in fundraisers are discouraged. If prizes or rewards are offered by a selected fundraising vendor, they should only be awarded to groups, classes or students, and must be disclosed and approved prior to the fundraiser. Rewards, prizes, commissions, or other direct or indirect compensation shall not be received by any teacher, activity, club or group director, or any other PCHS employee or volunteer.
5. Door-to-door sales or solicitations are prohibited.
6. Approval may be denied for fundraising activities that would expose PCHS to risk of financial loss or liability if the activity is not successful.
7. Fundraising activities shall be age appropriate, and shall maintain the highest standards of ethical responsibility and integrity.
8. Fundraising revenues should be accounted for at an individual contribution level or participation level. Participation logs should be retained and turned into the business office to be included with the deposit detail.
9. Fundraising for unrelated third-party organizations is prohibited.
10. PCHS employees may not set up bank accounts for activities or fundraisers associated with PCHS.
11. PCHS employees may not create any Go Fund Me campaigns in the name of PCHS without prior approval of the Executive Director/Principal.
12. PCHS-related organizations shall not make any direct purchases or payments, including, but not limited to, purchasing uniforms and payment of fees associated with any student activity without obtaining the Executive Director/Principal's approval of such purchase. Representatives from PCHS-related organizations should meet and confer with the Executive Director/Principal prior to the end of the school year to determine if such approval for purchases and fundraising are authorized.
13. PCHS-related organizations cannot hire employees or independent contractors employed by PCHS without prior written approval from the Executive Director/Principal

and without adhering to required background checks.

14. All fundraising organizations shall not solicit funds directly from prospective student participants and/or their families until a roster or the equivalent has been established for said activity.
15. All PCHS fundraising entities are prohibited from requiring students or families to pay to participate in any school activities. Pursuant to Education Code Section 49010 and 49011 supplies, materials, activity fees and equipment must be provided to students free of charge.

**E. Non-school sponsored Activities & Fundraisers**

1. Activities, clubs, groups and their associated fundraisers or other activities that are not school-sponsored or groups, clubs, sports, and programs that are not managed by PCHS employees are deemed to be non-school-sponsored. Non-school-sponsored activities may:
  - a. NOT use the school's name without express PCHS permission.
  - b. NOT use PCHS' facilities, equipment, and other assets or staff unapproved by the Executive Director/Principal in advance.
  - c. NOT co-mingle public funds and private fundraising proceeds or expenditures.
  - d. NOT use school records to contact parents or students.
2. Funds, donations, or gifts generated through non-school-sponsored activities or events may be donated to PCHS to support specific programs, teams, groups, clubs, etc. All donations or gifts shall follow guidance established in the PCHS donations and gifts policy.

**F. Conditions for Non-Profit 501(c) (3) Corporations Representing PCHS**

1. Palisades Charter High School currently recognizes the following booster groups whose sole fundraising efforts are to benefit PCHS students and school related activities: Palisades High School Booster Club, Pacific Palisades Lacrosse Association, Pali Quarterback Club and the Pacific Palisades Baseball Association.
2. Each entity, current or new, will provide the Executive Director/Principal copies of the following:
  - a.) Letter from Dept. of Treasury verifying tax exempt status by August 15, 2017.
  - b.) Articles of Incorporation by August 15, 2017.
  - c.) Current Bylaws by August 15, 2017, and any amendments thereto within a month of Adoption.
  - d.) Evidence of Liability insurance by August 15 of each year.
  - e.) Annual Registration with Attorney General (RRF-1) by approximately November 15 of each year.
  - f.) Current Statement of Information (S1-100) by August 15, 2017 and biennially thereafter by approximately November 15<sup>th</sup>.
  - g.) Copies of the most recent Federal and State tax returns by approximately November



- 15 of each year.
3. By no later than August 15, 2017, and annually thereafter if the documents are **updated** or **revised**, all non-profit 501(C) (3) corporations will provide to the Executive Director/Principal the following documents:
    - a.) Letter from Dept. of Treasury verifying tax exempt status.
    - b.) Articles of Incorporation.
    - c.) Current Bylaws.
  4. Accounting
    - a.) A PCHS-related organization must submit a financial or audit report, performed in accordance with generally accepted accounting principles, to the Executive Director/Principal by October 1 of each calendar year. A PCHS-related organization shall permit the PCHS's Chief Business Officer or designee to at least annual audit all bank accounts maintained by the PCHS-related organization at the PCHS's discretion.
    - b.) The PCHS-related organization's bylaws must specify a reasonable procedure for internal financial control that shall be reviewed and approved by the PCHS's Chief Business Officer.
  5. PCHS Website
    - a.) A PCHS-related organization may operate a website that is accessed through the PCHS website if the following conditions are met:
      - i.) Written permission from the Executive Director/Principal is granted for the for the PCHS related organization to create a link to the organization's web-Site.
      - ii.) The content of the website is approved by the Executive Director/Principal.
      - iii.) Sites, pages and/or other material that have not been actively maintained for six (6) months may be removed without notice.
      - iv.) Information published will not contain advertising, sponsored links, or the endorsement of any products or services without the written approval of the Executive Director/Principal.
      - v.) No names, images, work or other information about specific students shall be published on the Internet without the written consent of the parent or legal Guardian.
      - vi.) If any photograph, video, or other published image contains individually identifiable students, permission to use the image must be on file from all students in the image.
      - vii.) Each PCHS-related organization shall maintain a file of permission forms. It is the responsibility of the person publishing the content to verify written parent or legal guardian consent before using any student name, image, work or other information on the Internet.
      - viii.) Web pages may not be used to promote political positions, personal agendas, non-PCHS related activities, or other uses that jeopardizes the PCHS's tax-exempt status or be deemed inappropriate by the Board of Trustees.
      - ix.) Sites may not contain links to any questionable material or anything that can be

deemed to be in violation of any PCHS policy or any applicable law.

- x.) The PCHS name, mascot and/or logo may not be used without the written permission of the Executive Director/Principal.
6. Prohibited Activities:
- a.) PCHS-related organizations should not make any direct purchases or payments, including, but not limited to, purchasing uniforms and payment of fees associated with any student activity without obtaining the Executive Director/Principal's approval of such purchase. Representatives from the PCHS-related organization should meet and confer with the Executive Director/Principal prior to the end of each school year to determine if such approval for purchases are and fundraising objectives are authorized.
  - b.) PCHS-related organizations cannot hire employees or independent contractors employed at PCHS without prior written approval from the Executive Director/Principal and without adhering to required background checks.
  - c.) All PCHS-related organizations are prohibited from requiring a student or families to pay to participate in any school activities. Pursuant to Education Code Section 49010 and 49011 supplied, materials, activities fees and equipment must be provided to students free of charge.
  - d.) All PCHS-related organization shall not represent or imply that activities, contracts, purchases or financial commitments are made on behalf of or are legally binding upon PCHS.
  - e.) Any violation or breach of this policy by a non-profit 501(c) (3) will automatically terminate their relationship with PCHS and will be prohibited from soliciting any donations or other fundraising activity under the name of PCHS.

**G. Capital Fundraising/Large Fundraising Projects**

- 1. All fundraising projects for construction, maintenance, facilities renovation or improvement, and other capital equipment purchases must be approved by the Executive Director/Principal, the Chief Business Officer and the Board of Trustees. Prior to the initiation of a large capital drive or specific fundraising drive, the following will be provided to the Chief Business Officer for evaluation and recommendation to the Executive Director/Principal:
  - a. Prospective construction, maintenance or renovation plans and estimated costs.
  - b. Proposed naming opportunities.
  - c. Proposed fundraising timeline.
  - d. Loans or financing agreements.
  - e. Maintenance or upkeep requirements and costs.
  - f. Assurances of compliance with Title IX and any ADA restrictions.
  - g. The Executive Director/Principal will make a recommendation to the Board of Trustees. The Board reserves the right to tentatively approve plans, pending fundraising, donations, equity or other conditions





#### **H. Gift and Donation Acceptance Policy**

Acceptance of any contribution, gift or grant is at the discretion of Palisades Charter High School. PCHS will not accept any gift unless it can be used or expended consistently with the purpose and mission of PCHS.

No irrevocable gift, whether outright or life-income in nature, will be accepted if under any reasonable set of circumstances the gift would jeopardize the donor's financial security.

PCHS will refrain from providing advice about the tax or other treatment of gifts and will encourage donors to seek guidance from their own professional advisors to assist them in the process of making their donation.

PCHS will accept donations of cash or publicly traded securities. Gifts of in-kind services will be accepted at the discretion of PCHS.

Certain other gifts, real property, personal property, in-kind gifts, non-liquid securities, and contributions whose sources are not transparent or whose use is restricted in some manner, must be reviewed prior to acceptance due to special obligations raised or liabilities that may pose for PCHS.

PCHS will provide acknowledgments to donors meeting IRS substantiation requirements for property received by PCHS as a gift. However, except for gifts of cash and publicly traded securities, no value shall be ascribed to any receipt or other form of substantiation of a gift received by PCHS.

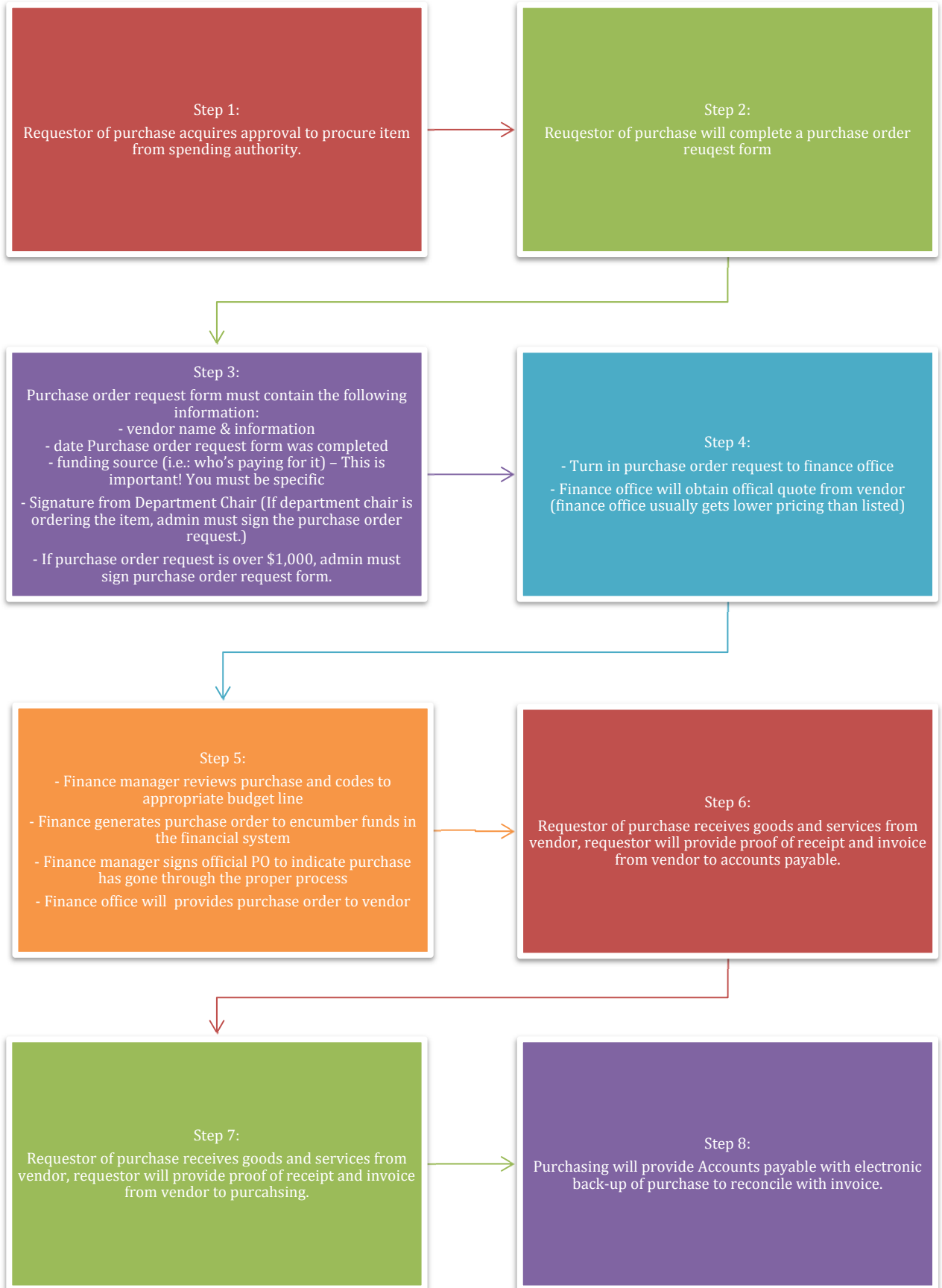
PCHS will respect the intent of the donor relating to gifts for restricted purposes and those relating to the desire to remain anonymous. With respect to anonymous gifts, PCHS will restrict information about the donor to only those staff members with a need to know.

## Palisades Charter High School –Purchasing Guidelines

- All goods or services to be purchased on behalf of Palisades Charter High School require a purchase order request form (PO Request Form).
- PO request forms should be obtained directly from the finance office or Department/Program chair prior to purchasing the product/service.
- PO request forms for School Wide items approved in the Budget such as Furniture and Capital must be approved by the Operations Manager. If the item is technology related and or it is over \$10,000, Executive Director must approve the purchase. If the item is unbudgeted for, Executive Director must approve purchase.
- A completed PO request form, including vendor name, address, contact information, School Year Budget area (Program &/or Department) to be charged, order quantities, order description, unit cost , sales tax, delivery charges and extended costs must all be included on the PO request form. Quotes or estimates should be attached to PO requests. Incomplete PO request forms will be returned to the Department/Program Chair for completion by the requestor.
- Completed PO request form, with any supporting information must be approved by Department/Program Chair prior to order being placed
- Department/Program Chair is responsible for monitoring PO requests received to the Approved Budget amounts. Department/Program Chair is responsible to monitor that the PO being placed meets the needs of PCHS, complies with State standards, as applicable and contributes to the goals and vision established by the Board of Trustees.
- Approved PO request forms should be forwarded to the Purchasing Department for processing (Note: Any PO's for personal reimbursement must include all original receipts, copy of cancelled check, or credit card statement-showing requestor's name and item purchased and other supporting documentation)
- **Reimbursement guidelines:**
  - PCHS strongly encourages employees to purchase on credit from PCHS approved vendors for which payment can be made directly from PCHS to the vendor.
  - No reimbursements for gift cards. Gift cards are considered a gift of public funds and illegal by the State of California constitution.
  - Personal Reimbursements should be within budget and receive prior approval.
  - Any items ordered via personal reimbursement MUST be shipped to the school and not a personal home address. If being shipped to personal home address, proof of item received (i.e.: packing slip or shipping label) must be included along with the receipt
  - Any personal reimbursements over \$150.00 and without prior approval will require dual approval from the Department/Program Chair/Direct Supervisor AND a representative from Administration.
- Finance office will convert PO request into an official school purchase order to send to vendor. Department/program chair will receive a copy of official school purchase order form along with order placement confirmation.

Palisades Charter High School –Purchasing Guidelines

# Palisades Charter High School – Purchasing Procedures



# Palisades Charter High School – Credit Card Procedures

## Policies

- Credit cards cannot be used for cash advances, non-business related purchases, purchases of gift cards, and alcohol. These are all ILLEGAL under the California Constitution
- Card numbers may not be distributed beyond the designee, written down, or stored.

## Procedures:

**Step 1:**  
Requester of purchase has identified the need of a purchase via school credit card

**Step 2:**  
Requester of purchase will complete a purchase order request form and obtain approval of purchase from department chair, and if over \$500, from administrator

**Step 3a:**

- If purchase is made from school credit card, finance office or main office will make the purchase on the school credit card based off the information on purchase order request form.
- If purchase is being made via store credit card, see step 3b.

**Step 3b:**

- If purchase requires use of a store credit card, purchaser will go to finance office and "check-out" the card. Purchaser will sign out and sign in the card at the finance office. Card must be returned within 24 hours of checkout.
- Purchaser will also bring a signed, purchase order request form to finance office .

**Step 4:**

- Requestor of purchase will bring packing slip to finance office as proof of receipt of goods
- If purchase was made with the school's store credit card, purchaser will bring original receipt to the finance office along with the school's store credit card
- Finance office will attach receipt to PO and purchase order request

**Step 5:**

- Finance office will reconcile credit card statement to purchase orders
- Payment of credit card will be made on a monthly basis in accordance to credit card policies.



# PALISADES

## CHARTER HIGH SCHOOL

### Proposed PCHS Travel Policy:

Conference/Travel Request Forms must be approved by the Executive Director/Principal prior to committing any funds and shall be forwarded to the Finance Office at least two weeks in advance of any trip or conference. Conference/Travel not approved in advance by the Executive Director/Principal may not be reimbursed.

When travel is requested by the employee, same guidelines apply, however there will be a limit placed on the reimbursement amount for lodging & travel. The limits are as follows:

Lodging: Up to \$150

Travel: Up to \$150

Meals: Up to \$40, only if the conference is considered out of district.

Mileage: If the distance to the conference is less than your daily commute to Pali, there will be no mileage reimbursement. Pali would approve mileage for conferences up to 50 miles from your home.

When Travel is required by the school, all costs will be covered, but under these specific guidelines.

### **In-district Travel**

Travel within Los Angeles and Orange Counties shall be considered "in-district" travel. Reimbursement for use of a private vehicle for in-district travel shall be submitted on the Mileage Reimbursement Claim Form and shall be paid at the current IRS-approved rate. Parking fees should be included on the Mileage Reimbursement Claim Form and the receipt attached. Mileage will only be covered when the conference is greater than the person's one-way commute to Palisades, but only up to 50 miles.

Mileage Reimbursement Claim Forms may be submitted at the end of each semester or when the cumulative reimbursement amount reaches \$25.00.

Meals associated with in-district travel are not normally allowed unless part of a specific meeting of conference. Prior approval by the Superintendent or designee is required. Reimbursement shall be claimed through a Travel & Conference Claim Form.

### **Out-of-district Travel**

All out-of-state travel requires prior approval by the Board of Trustees.

After the Travel Request Form has been approved, the district will advance funds via purchase order or school credit card for conference registration, airfare, and hotel accommodations. Personal credit cards may be used with prior authorization.

1. Advance payments for conference registration or airfare will be made by purchase order or check wherever possible.



# PALISADES

## CHARTER HIGH SCHOOL

2. Hotel accommodations will be paid for by an advance payment by district purchase order or district check wherever possible. A personal credit card may be used to hold the reservation and a district check hand-carried to the hotel.

Advances for other expenses will be made only if approved by the Executive Director/Principal, under special circumstances. Advances will not be made for non-employees such as spouses or community members.

### **Travel/Conference Expenses**

Completed travel claims and all accompanying receipts must be approved by the supervisor and filed with the Business Office within 30 days of completion of travel.

#### **Allowable Expenditures**

With the exception of certain meals and bridge tolls, all travel expenses claimed must be accompanied by a receipt or other documentation. Credit card statements are not considered receipts. Allowable expenses are restricted to reasonable and necessary actual expenditures.

1. Hotel accommodations at the single occupancy rate will be allowed if an overnight stay is necessary.

2. Transportation expenses will be allowed based on the lowest total cost alternative and consideration of required travel time. In order to minimize travel costs, carpooling shall be utilized whenever possible. In the case of carpooling, mileage reimbursement will only be provided to the driver. Transportation to and from conference is determined by the lowest cost possible, i.e. if the cost of flying to the conference is lower, employee shall fly as opposed to drive, and vice-versa.

a. Airfare is restricted to economy rates unless approved by the Executive Director/Principal. Total air travel costs include mileage to and from the departure airport, tolls, parking, and the lowest cost alternative shuttle service from the destination airport to the meeting location.

b. Private vehicle will be reimbursed at the current IRS-approved mileage rate along with bridge tolls and parking fees.

c. Rental vehicles will not be allowed unless no other means of transportation from the destination airport to the meeting location is available. A rental vehicle may be approved if travel among various locations at the destination is required and not otherwise reasonably available. The school will pay for a rental vehicle in the economy classification or, if the number of school passengers warrants, a van. In no case will the district pay the additional cost for premium, luxury or sport/utility vehicle rentals. The "loss damage waiver" must be specified and will be considered a reimbursable cost.

3. Meal reimbursements shall be based on actual and necessary meal costs within prescribed allowances, including gratuities not to exceed 15%. If a meal is not taken, no amount may be claimed. If the actual cost is less than the limitations prescribed herein, only the actual amount may be claimed.

a. Meals included in a conference or meeting and for which there is a prescribed fee are not subject to these limitations.



# PALISADES

## CHARTER HIGH SCHOOL

b. The maximum meal allowance per day is \$40.00 for a full travel day. If less than a full day's travel is required or if a meal is included in a conference registration, the following limitations apply:

Breakfast \$10.00

Lunch \$10.00

Dinner \$20.00

### Non-Reimbursable Expenses

Personal expenses such as entertainment, transportation to and from entertainment, leisure tours, alcoholic beverages, gifts, donations, personal telephone calls, and expenses for guests/spouses/friends are not reimbursable.





# PALISADES CHARTER HIGH SCHOOL

*Empowering Educational Excellence.*

## CONFERENCE PROCEDURES CHECKLIST

**THERE IS A LIMIT OF 2 CONFERENCES PER PERSON PER YEAR!**

1. Must be turned in at least **TWO WEEKS** prior to event.
2. **PLEASE DO NOT PRE-REGISTER!** All requests (requiring school funding) must be approved first. Include a note with your request, if time sensitive and a completed registration request form.
3. Fill out REQUEST FOR CONFERENCE, CONVENTION OR MEETING ATTENDANCE form. This form can be obtained on Pali website under Staff → Forms, or from (Shelby Ladnier in Main Office).
4. Sign the form, have your Department Chair sign it (if applicable).
5. Give form, back-up documentation telling about the event and purchase order including which funds will be allocated to Shelby Ladnier in Main Office who will have appropriate Administrator sign.
6. You must arrange for a substitute (if applicable).
7. A confirmation will be put in your box or emailed to you by Shelby Ladnier in Main Office once processed.

6/22/2017

## Palisades Charter High School – Travel/Conference Process

Requestor completes travel/conference request form & attaches conference flyer, application, and other additional materials. Form is brought for approval TWO WEEKS before early or regular registration deadline.



Requestor brings travel/conference request form to department chair and Executive Director to approve and sign. In order to receive reimbursements for expenses, travel MUST go through this pre-approval process. If it does not, reimbursement will be denied.



Signed/approved travel/conference request form and attachments go to Finance Office. Finance office codes travel/conference request to the appropriate budget line



Finance office will provide purchase order to conference attendee so they can register for the conference. After registering, please provide finance office with proof of registration. If conference does not accept a purchase order, finance office will charge the registration expense on the school's credit card.



Finance office will pay for conference and approved travel expenses pending invoice and receipts. If there are any reimbursements, requestor will provide finance office with ORIGINAL receipts (no copies allowed) for reimbursement. Please complete purchase order request form for reimbursement. Please reference what conference it was for and when it was approved.



## Palisades Charter High School

15777 Bowdoin St. • Pacific Palisades • California 90272

(310) 230-6623 • FAX (310) 454-6328

### CONFERENCE/TRAVEL REQUEST FORM

Employee Attendee(s) Name(s): \_\_\_\_\_

Department/Site: \_\_\_\_\_ Date of Request: \_\_\_\_\_

Name of Conference/Activity: \_\_\_\_\_

Organization/Company Holding the Conference/Activity: \_\_\_\_\_

Location of Conference/Activity: \_\_\_\_\_ Date(s) of Conference/Activity: \_\_\_\_\_

Purpose/Rationale (How will this conference/activity be of value to the school?): \_\_\_\_\_

**Cost Estimate (if one form is being submitted for multiple people, be sure to include all costs for all individuals):**

Estimated Expenditures	Pali to Pay Directly	Reimbursement Requested	Cost
Conference Registration _____ people @ \$ _____ per person			\$ -
Certificated Substitute(s) _____ days @ _____ per day (sal. & stat. ben.)			\$ -
Travel - Mileage _____ miles @ \$ 0.5350 per mile			\$ -
Travel - Airfare _____ people @ \$ _____ per person			\$ -
Travel - Ride Sharing Svs/Taxi/Shuttle _____ Type total amount into "cost" cell			\$ -
Lodging _____ nights @ \$ _____ per night			\$ -
Meals _____ Breakfasts @ \$ 10.00 per meal _____ Lunches @ \$ 10.00 per meal _____ Dinners @ \$ 20.00 per meal			\$ -
Other (Parking, Tolls, Conference Materials, etc.) - please list below: _____			\$ -
<b>TOTAL APPROXIMATE COST</b>			<b>\$ -</b>
<b>AMOUNT APPROVED</b>			

without prior approval from an administrator. Upon returning from an approved event, attendee must submit an itemized Request for Reimbursement and/or a Mileage Report & Reimbursement Claim form with a copy of this form, the activity agenda/program, and all original itemized receipts for any out of pocket expenses to supervisor within 3 to 5 days of return. Expenses submitted without original itemized receipts will not be reimbursed.

Requestor Signature: \_\_\_\_\_

Executive Director Approval: \_\_\_\_\_ Date: \_\_\_\_\_

Funding Source: \_\_\_\_\_ SACS Code: \_\_\_\_\_

Will costs be reimbursed by another organization? Yes/No If so, what organization? \_\_\_\_\_

Board of Trustee/Designee Approval: \_\_\_\_\_ Date: \_\_\_\_\_

Board Approval Date (if applicable): \_\_\_\_\_ Business Office Review \_\_\_\_\_  
(initial) (date)



January 4, 2017

**TO:** Business, Payroll, and Personnel Administrators  
HRS District Coordinators  
Los Angeles County School and Community College Districts  
Charter Schools and Other Local Educational Agencies

**FROM:** April Reynolds, Payroll Systems Coordinator  
District Personnel Information Services  
Division of School Financial Services

**SUBJECT:** Year 2017 Federal Mileage Rate – 53.5 Cents

The Internal Revenue Service (IRS) has announced that effective **January 1, 2017**, the standard business mileage reimbursement rate for 2017 is decreasing to **53.5 cents per mile**. This change was made effective with IR-2016-169, which may be found at the website <https://www.irs.gov/uac/Newsroom/2017-Standard-Mileage-Rates-for-Business-Medical-and-Moving-Announced>, and is attached to this bulletin.

Mileage reimbursements incurred on or after January 1, 2017, are eligible for the new rate. The medical and moving mileage rates are also decreasing from 2015 rates to 17 cents per mile.

If a district mileage rate is not greater than the standard IRS rate and if each payment is substantiated by a written employee mileage claim for business use of a personal automobile, the IRS considers each payment as made under an accountable plan and not reportable as taxable compensation on an employee's W-2 statement. However, if the IRS standard rate is exceeded, the excess is taxable compensation and is subject to W-2 reporting, withholding tax, and Social Security and Medicare taxes, if applicable to the employee.

### **Automobile Allowance/Mileage Allowance-AAL**

An automobile or mileage **allowance** is a fixed amount paid to an employee for business use of a personal automobile. Allowances are **not** based on claims for actual miles driven, are **not** reimbursements and are **not** under an accountable plan. As a result, the entire amount of an automobile or mileage allowance is considered taxable compensation by the IRS and is subject to applicable employment taxes (withholding, Social Security and Medicare) and must be fully reported on employee W-2 statements.

Year 2017 Federal Mileage Rate – 53.5 Cents

January 4, 2017

Page 2

The Human Resource System (HRS) permits use of earnings type AAL. If paid in HRS, AAL allowances are automatically included in employee W-2 statements and applicable taxes are applied to each payment.

Should you have any questions regarding this bulletin, please contact me at (562) 922-6424 or through my e-mail at [Reynolds\\_April@laco.edu](mailto:Reynolds_April@laco.edu).

Approved:  
Patricia Smith, Executive Director  
Business and Finance

AR:sm  
Attachment

SFS-A31-2016-2017



## 2017 Standard Mileage Rates for Business, Medical and Moving Announced

IR-2016-169, Dec.13, 2016

WASHINGTON — The Internal Revenue Service today issued the 2017 optional standard mileage rates used to calculate the deductible costs of operating an automobile for business, charitable, medical or moving purposes.

Beginning on Jan. 1, 2017, the standard mileage rates for the use of a car (also vans, pickups or panel trucks) will be:

- 53.5 cents per mile for business miles driven, down from 54 cents for 2016
- 17 cents per mile driven for medical or moving purposes, down from 19 cents for 2016
- 14 cents per mile driven in service of charitable organizations

The business mileage rate decreased half a cent per mile and the medical and moving expense rates each dropped 2 cents per mile from 2016. The charitable rate is set by statute and remains unchanged.

The standard mileage rate for business is based on an annual study of the fixed and variable costs of operating an automobile. The rate for medical and moving purposes is based on the variable costs.

Taxpayers always have the option of calculating the actual costs of using their vehicle rather than using the standard mileage rates.

A taxpayer may not use the business standard mileage rate for a vehicle after using any depreciation method under the Modified Accelerated Cost Recovery System (MACRS) or after claiming a Section 179 deduction for that vehicle. In addition, the business standard mileage rate cannot be used for more than four vehicles used simultaneously.

These and other requirements are described in [Rev. Proc. 2010-51](#). [Notice 2016-79](#), posted today on [IRS.gov](#), contains the standard mileage rates, the amount a taxpayer must use in calculating reductions to basis for depreciation taken under the business standard mileage rate, and the maximum standard automobile cost that a taxpayer may use in computing the allowance under a fixed and variable rate plan.

[Follow the IRS on Social Media](#)  
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*Page Last Reviewed or Updated: 13-Dec-2016*

Attachment No: 1  
Inf. Bul. No. 4511  
SFS-A31-2016-2017

**Refund Policy – Student Store:**

The Associated Student Body (ASB) Student Store has a policy of NO REFUNDS and NO EXCHANGES for merchandise, food & beverage, and event sales made at the student store. All ticket sales to events are non-transferable. All sales are final.

**Refund Policy – ASB Accounts**

For refunds out of accounts housed under the ASB due to circumstances such as field trip/participation in activity cancellation, library fee refunds, etc., below are the following guidelines:

**GUIDELINES AND RESTRICTIONS FOR REFUNDS OF REVENUE:**

- Cash refunds are prohibited.
- A Blueie (ASB Purchase order/Check Request) must be completed and submitted to the Finance Office.
- Requestor of refund must provide proof of payment or proof of receipt from the person receiving the refund.
- Finance Office will generate a check and mail it directly to the payee.
- No refunds on donations under any circumstance.

**Refund Processing Fee:**

For refunds processed through ASB, there will be a processing fee of 20% of the amount refunded, due to the amount of time and effort it takes to research and process the refund.