

Procedure Manual



The Procedure Manual is intended to be a resource for all employees and covers policies, procedures and guidelines for each department in the Central Office. Copies of forms and specific instructions for completing are also included in the Appendices.

If any of the information is unclear or if you are not sure of a procedure; always feel free to contact staff members within the appropriate department. We would also appreciate receiving any suggestions or comments about the Manual.

AIM Procedure Manual begins with a general table of contents showing the tab under which each section is located. The Handbook also is available on AIMS' website.

DRAFT

The intention of this manual is to facilitate friendly, easy communication and transaction between Central Office and the AIMS community that we serve.

Please keep this handbook in the school office where all staff that have any interest or need to know can have easy access to the information contained herein. If, upon inspection or use, you find information that needs clarification or if you would like to see any other topics included, please contact Katema Ballentine. We anticipate future revisions and updates that will be sent as inserts to add to or replace current material.

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HUMAN RESOURCES

- How to Hire
- New Hire

GRANT APPLICATION AND AWARD PROCESSING PROCEDURES

American Indian Model Schools greatly values the additional revenue from grants; however, the AIMS does not employ a specific individual to administer grants. Therefore, the responsibility for obtaining and managing grants is a shared responsibility between the business office, Division Heads, and Operations based on the requirements of the grant.

The purpose of this memo is to establish guidelines for the application and implementation of a grant, including any reporting requirements.

Guidelines

1. These guidelines apply to any grant that requires the school or district to meet performance targets (e.g., number of participants, achievement score), provide resources (e.g., personnel, materials, facilities/space, in kind contributions), creates a financial obligation (e.g., matching funds, additional staff to implement/manage the grant requirements, indirect costs, payment of consultants) and/or requires reporting to the grantor.

A). These guidelines do not apply to a grant where AIMS only submits an application and receives funding without any implementation/reporting requirements or requires additional personnel to implement/manage the grant.

2. Prior to submitting the grant application, the site or program administrator will provide a copy of the proposed grant to the Superintendent who will review it with cabinet.

B. The proposed grant should be submitted to the Superintendent at least two weeks prior to the due date to allow sufficient time for review.

C. Prior to pursuing a grant, the site or program administrator may wish to review the proposed grant with the Superintendent.

3. Once cabinet has reviewed the proposed grant, the Superintendent will notify the site or program administrator of approval to submit or concerns.

4. The final grant application must be submitted to the Superintendent or designee 72 hours prior to the deadline for a final review and, if necessary, the appropriate signatures.

a. In some cases, the application becomes the binding contract, which legally can only be signed by the Superintendent.

5. When a grant is awarded, the site or program administrator must forward all grantor communication (e.g., award letter, the acceptance documents) to the Business Office with the name of the site or program administrator who is responsible for the grant, including all reporting requirements.

6. Upon notification of a grant award, the Business Office work with CSMC to setup account codes and establish the budget in the financial system.

- a. Until the account codes are established, no program activities may begin, and no purchases may be made.
 - b. Certain expenditures are not posted until the fiscal year is closed; therefore, final reports must not be submitted until verified by the Business Office.
 - c. Copies of all reports to the grantor must be provided to the Business Office.
 - d. Financial data verification will be provided by the Business Office prior to submitting any report.
7. All grant awards must be made payable to AIMS and sent to the Business Office directly from the grantor.
8. The site or program administrator is responsible for all program implementation, compliance issues and program reporting requirements unless prior arrangements are made with the Business Office.
9. The Business Office will work with CSMC to file all required financial reports. It is the program administrator's responsibility to provide the appropriate budget analyst with all financial reporting deadlines and requirements as soon as the grant is accepted.

If you have any questions regarding applying for a grant, please contact the Superintendent. If you have any questions regarding the financial aspects of a grant, please contact the Business Office.

ACCOUNTING

Curricular Field Trip Donations

Field trip donations are identified with a local resource code of 9015. The site is responsible for keeping track of curricular field trip donations and expenditures and being as accurate as possible when establishing the suggested donation amount. Because they are donations and students are not required to pay, the field trips may encroach on regular site funds. Please take this into consideration during budget planning. Conversely, sites may receive more money from parents than the suggested donation.

Fines As fines are collected, Accounting will submit these to the Business Department so that site budgets can be increased to reflect these collections. (see appendices)

Abatements

Expenditure Abatements are identified as negative amounts in an object code. Revenue reversals are identified as negative amounts in revenue object codes. When purchases are returned to the vendor for any reason, the vendor will issue a refund for the amount of the purchase. This amount is abated to the site's expenses. Therefore, it is critical that sites ensure all credit is received for returned items. Conversely when the bank returns a check, the previously credited revenue is reversed. Hence it is important to follow up on all revenue reversals and collect the monies, if possible.

Donations

Once you receive a donation, be sure that the donor receives a "thankyou" letter from the site principal. If the donation will be used for a specific purpose, include a note with the expenditure account you would like it credited to. For example, if you receive a check from your PTA to pay for a teacher's computer, request accounting put the budget capacity for the purchase of a computer. Provide a copy of the letter to Business Services. (see appendices)

Student Body Funds

Student Body funds are identified with the site hosting the event. All proceeds are credited to the appropriate site budget and expenses are also charged to the respective budgets. Careful planning is needed to ensure that expenses do not overrun the revenues.

Coding Corrections

Corrections to both revenue and expenditure transactions are made through the Business Office. Requests for correcting entries are submitted in writing by the appropriate administrator who has authority over the respective budget.

BUDGET

A school district budget is a document that translates educational policy into sound instructional programs and delivery systems through the prudent allocation of financial planned expenditures for the fiscal year beginning July 1 and ending the following June 30.

The Adopted Budget is approved by the Board of Education prior to the beginning of the fiscal year and is based on estimated income and expenditures. During the course of the year, additional information becomes available that necessitates changes in the budget. The current budget is called the Working Budget. You may need to request changes in your budget if you receive funds that were unanticipated, such as local donations, or if you wish to incur an expense above the amount allocated in the Adopted Budget for specific object codes. Please use the following guidelines to adjust your budget.

Budget Cycle

Each Month beginning in September, the Chief Financial Officer, will meet with each Head of Division and Operations to review each site/departments' Financial Activity Report and LCAP budget. It is the administrator's responsibility to review their budget and ensure adherence to the budget.

Budget Transfer

When submitting budget transfers, please remember:

1. Budget transfers must balance and be in whole dollars (no cents).
2. Transfers are only allowed within the same Resource and/or Cost Center.

Categorical Programs

1. Budget for salaries and benefits are the program manager's responsibility
2. Do not move budget out of object 7310 or 7350 (Indirect Costs).
3. Balances should be reviewed monthly and any negative balance, including salaries and benefits, should be covered by budget transfer. Negative balances should not accumulate from month to month.
4. All negative balances must be cleaned up before the end of the fiscal year (June).
5. Transfers are only allowed within the same Resource and/or Cost Center.

Expense Transfer

An expense transfer is a request to move a charge from the account of original entry to another account. This is accomplished by requesting a Journal Entry in our financial system, with CSMC. When requesting a journal entry request, use the comment field to identify the reason for the transfer.

CASH

Cash Collection Outlined below are some reminders with regard to handling cash receipts:

General Procedures

- Schools are not authorized to use collected funds for any purpose whatsoever other than for deposit.
- Count cash at the end of each day.
- Balance cash to receipts daily prior to deposit. Keep a copy on a spreadsheet and file copy of receipt.
- Keep reconciliation log (Excel Spreadsheet for School Uniforms).
- All payments received must be logged in receipt book.
- Cash is never sent through school mail.

Front Desk Cash Handling (Lunch Payment, Sale of School Uniforms/Swag)

- Cash is accepted at the front desk from 9:30 a.m.-12:30 p.m.
- Cash deposited to the front desk must be stored in a lockbox immediately.
- MealTime (Lunch Program Payment System) deposits must be made to student's profile.
- Receipt must be logged, and receipt must be given to parent/guardian after deposit is completed.
- By 12:45 p.m. lockbox and receipt book must be taken to finance department for cash handoff and review. (Double Count of Cash)

Reconciliation of Cash Handling

- Cash collected must be balanced by comparing the total of the cash to the pre-numbered receipt totals and the money received.
- Two staff members will review total cash amount received to ensure accuracy.
- Deposit tickets are to be reconciled to cash received, daily deposit printout from MealTime (Lunch Program Payment System).
- Proof of reconciliation is stored in finance office and locked in a safe.

Security of Cash Handling

- Cash and other deposits are to be kept secured, in safe locked location always. Do not leave deposits or cash unlocked in desk, drawers or file cabinets.
- Front desk clerk is responsible to ensure all cash deposits that are brought to finance office must have finance clerk review and sign off on total received.
- Deposit bags must be secured along with any other deposits until dropped off to finance department.
- Finance department logs totals for the day in QuickBooks and total deposit is taken to the bank and deposit slip is retrieved.

Refund

- Refunds are completed through finance department. Front desk clerk should provide the following information, the students first and last name, amount of refund, date and reason to finance clerk.
- Once refund check is complete finance will mail check to parent/guardian.

Collections

- Print out MealTime (Lunch Program Payment System) negative balance report, call families with negative balances. Inform families to pay balance immediately.

Local Donations

All Donations must be recognized by AIMS' Board of Trustees and will be submitted as a consent item every fiscal reporting period.

Each site has a local donation account. This is for the accumulation of funds donated to the site from various sources, usually individuals or local businesses (not grants from official granting organizations or agencies).

Upon receipt of donated funds, follow the cash collection procedure to send the money to the District Office accompanied by the yellow and golden rod copies of the receipt. Indicate on the receipt, and on the Deposit Summary, the local donation account number and the corresponding expense account object from which you plan to expend the funds so that the appropriate budget can be increased.

Security of Funds

All funds collected MUST be adequately secured at all times (this includes petty cash and change funds). Keep cash in a locked safe or container in a locked cabinet. Call the AIMS' Operations Office if you need a safe at your location. Do not leave cash unattended; lock it up if interrupted during deposit/transmittal preparations.

School and Department Administrators are responsible for ensuring the following occur:

- Changing safe combinations and collection of keys as staff changes.
- Limiting the number of people who have access to combinations and keys.
- Storing cash in areas where general staff or students have access is unacceptable.
- Evaluating the safety of money and the protection of students and employees on a regular basis.
- Transmitting deposits frequently to the Business Office and keeping cash in schools to a minimum.

Do not keep any PTA/PTO or faculty moneys in the site safe. Report any missing cash or other public property immediately to the Superintendent or the Chief Business Officer. Cash Overages and Shortages If the amount of cash on hand is different than the total receipts issued, an overage or shortage.

Cash Overages and Shortages

If the amount of cash on hand is different than the total receipts issued, an overage or shortage has occurred. An attempt should be made to determine the cause of the discrepancy and the proper steps taken to resolve the error. If the cause cannot be determined, the following steps should be followed:

- **Overages:** The amount of the overage should be immediately receipted on a AIMS' receipt, with the explanation of "Cash Overage" written on the receipt. The money should be transmitted to the Business Office.
- **Shortages:** The transmittal sent to the Business Office should note the shortage. The Business Office may conduct an investigation into the shortage, if warranted.

Technology Donations

New Computer Donations

When new computers are donated to AIMS schools, they must match AIMS' district standards for new computers. This means that the computer is listed on our website

- (1). If the donated computer is the same as one on the website, but it does not have professional licenses for Windows or Microsoft Office, they must be purchased
- (2). Donated computers, meeting the requirements above, should provide the best overall experience for everyone involved. These guidelines are meant to be firm in order to protect schools from accepting donations that may not be helpful to them.

If a potential donation does not meet the above requirements, please read the next section.

For reference, chrome books, versus many other computers, take substantially less time to set up when received as a donation.

Non-standard & Older Computer Donations

Non-standard and older computers are much more expensive to configure, maintain and troubleshoot. It is not a good use of AIMS' resources to accept something that seems "free", but actually costs quite a bit in extra time and money throughout its lifespan. These donations often require significantly more staff resources to support and AIMS's provides limited support for them. In order for the district to provide any support for the computers, they must receive advance permission from Technology Services, and meet AIMS' computer standards for donated computers

(3). Donated computers normally do not have valid licenses for Windows Professional or Microsoft Office Professional. Additional licenses must be purchased to be in software compliance

iPads

Please note that due to Apple registration workflows, it generally takes four times longer to configure a used donated iPad versus a school owned iPad. When feasible, the preference is to have the funds donated so the school can purchase the iPads on its own, versus receiving them as a donation.

Warranty/Support

Donated computers often come with little or no warranty coverage

Bank Accounts

No one is allowed to open any type of bank account for depositing school district funds, including staff members. Only the Board of Education can authorize a new bank account. The collection of money from student fees, fines, fundraisers, ASB, etc., must be sent to the Business Office to be deposited into an existing authorized AIMS' account. It is illegal to have independent checking or savings accounts on behalf of American Indian Model Schools. Parent funds are not considered part of AIMS funds. Therefore, such funds are accounted for by using PTA Rules and Regulations. AIMS staff should not handle parent funds or checking accounts. Any updates or changes needed to be made to existing accounts must be processed through Accounts Receivable in the Business Office.

EMPLOYEE REIMBURSEMENTS

Employees of American Indian Model Schools and Members of the Governing Board will be reimbursed for actual and necessary travel and meeting expenses incurred while performing services for AIMS'. Receipts and other documentation required by this section must be presented with the appropriate claim form prior to reimbursement. All exceptions will require the approval of the Superintendent or the Chief Financial Officer.

Travel Authorization

An approved Conference/Travel Request & Reimbursement form must be completed prior to beginning a trip that will result in reimbursable expenses. Expenses will not be reimbursed for

trips made without prior authorization. The Request form will include estimated amounts for all reimbursable expenses, including registration, lodging, meals, transportation, and other incidentals. The Request form must be received for administrative approval at least two weeks in advance of requested trip. Out of State travel requires Board approval and must be submitted in time to get Board approval. Requests not submitted within the required time frame will not be approved.

Travel Expense Reimbursement

To claim a reimbursement, the claimant must comply with the following:

1. Use a pre-approved Conference/Travel Request & Reimbursement form with estimated amounts of expenses (see Appendices,)
2. Attach a copy of the conference agenda (complete copy – no missing pages)
3. Registration fees charged in conjunction with authorized attendance at conferences, conventions, committee meetings, in-service training seminars and other authorized activities, are allowable at actual cost. Attach registration receipts or a copy of the registration form.
4. An itemized receipt for lodging expense must be submitted with the reimbursement claim. Employees should always ask for the special government room rate when making reservations.
5. The maximum allowable reimbursement per meal (inclusive of tax and tip) will be based on the \$45-daily rate Policy.

Attach itemized receipt(s) of meals paid for by the claimant. Reimbursement will be made for the lower of the actual expense or the maximum allowable amount for that meal.

6. It is not appropriate to request reimbursement for non-District personnel meals (contractors, vendors or other non-District staff) and any such expenses will NOT be reimbursed.

7. Attach proof of payment for airline tickets. A printout of the itinerary and payment must be attached to the claim form in order to receive reimbursement.

All employees are expected to use the most economical mode of transportation where practical and in the best interest of AIMS. If mileage exceeds 200 miles each way, it is assumed airfare is the most economical mode of transportation. In this situation, claimant would need to submit proof that driving was the most economical mode of transportation and would need pre-approval from the Business Office.

8. Only under extenuating circumstances and with Superintendent pre-approval, car rental expenses may be reimbursed. The District insurance policy covers rental vehicles. When renting a vehicle, AIMS staff members should not purchase extra insurance, as insurance costs will not be reimbursed. Attach the rental agreement and proof of payment.

Mileage Reimbursement

All employees are reimbursed either at the standard mileage rate per mile as determined by the Internal Revenue Service for use of their own vehicle for business related travel or at a flat monthly rate which is taxable under IRS rules. In addition, parking fees and tolls paid are reimbursable if supported by invoices and or receipts.

All employees requesting such mileage reimbursement are required to furnish a Travel Report containing the destination of each trip, its purpose and the miles driven, parking fees and tolls, within one month after the travel date, supported by invoices or receipts, if applicable.

Expense Reimbursement

AIMS is grateful to all committed employees that will pay for expenses from their personal accounts to be reimbursed by AIMS for services or goods defined for use at our schools. The accurate submission of these requests are essential to the transparency of the operation of American Indian Model Schools.

Reimbursement for Direct Purchase of Supplies and Materials

Occasionally, small purchases of supplies and materials, under \$300 are necessary for instructional or administrative purposes. The proper procedures to follow for purchase and reimbursement of such materials and supplies are as follows:

1. Advance approval must be secured from the Administrator. The employee shall complete an Employee Reimbursement Claim form providing all routine information such as program, object, site codes, administrative approval (including approval from the Projects Manager for categorical programs), vendor, description and quantity of items purchased, cost, etc. Any employee reimbursements exceeding \$300 must have advance approval from the Superintendent, Chief Business Officer
2. The Business Department will verify accounting codes and account balances. If everything is in order, the reimbursement will be processed. Approval will not be granted if there are insufficient funds in the account(s) to be charged, if the requested items could be classified as equipment according to the California School Accounting Manual, if the reimbursement exceeds \$300 without prior approval from the Superintendent or Chief of Business Services, or the expenses are deemed inappropriate. (See number 6 below.)
3. Evidence is required that the items have been purchased, received, and paid for in the amount shown. Therefore, an original dated itemized receipt shall be obtained from the vendor to identify the specific items purchased and their respective prices. Order acknowledgements or quotes do not constitute sufficient evidence that a purchase was made.
4. Reimbursement shall be requested within ten (10) working days from the date of purchase. The request shall be signed by the appropriate administrator and receipt(s) must be attached.

5. Once all the required documentation is received, the Business Office will process a reimbursement check to the individual.

6. Employee reimbursements which are considered in appropriate are the personalization of materials. (Candy for rewards, flowers, supply reimbursements over \$300, purchases sent to home addresses, computer software purchases not reviewed and approved by the Technology Support, gift cards, and gifts to individuals. These items will not be reimbursed.

**For reimbursement forms, please see the appendices*

Non-Reimbursable Expenses

Certain expenses are considered personal expenses and not essential to official business. Such non-reimbursable expenditures include:

- Entertainment expense, such as a radio, television or movie rental, personal side trip expenses and other items of similar nature.
- Transportation to or from places of entertainment.
- Conference arranged leisure tours.
- The cost of alcoholic beverages.
- Traffic or parking citations while using a private or District vehicle.

ACCOUNTS PAYABLE - PROCUREMENT

Accounts Payable performs the final step in the Purchasing process by paying vendors for the goods and services that have been provided to the District. Employee conference, mileage and related travel expense are also reimbursed through Accounts Payable. Most goods are delivered directly to the Site where a receiving is entered into the financial system.

When the District orders services, invoices are paid based on an authorization to pay ("OKtoPay") after the services have been provided. An invoice cannot be paid without receiving being completed in the system. A vendor who has provided services to the AIMS rightly expects to receive timely payment. Unnecessary delays in payment can negatively affect AIMS reputation as a valued customer which can result in higher prices and lack of continued interest in the needs of the organization.

If the invoice is in dispute, Accounts Payable should be advised immediately; Business Services may be able to provide assistance in getting any problems or difficulties resolved. In any event, nonpayment of an invoice will result in dunning action and possible accumulation of interest and late charges.

Requisition Required

Occasionally, an invoice is received in Accounts Payable for which there is no purchase order in place or for a purchase that has exceeded the dollar value of an existing purchase order. When this happens, Accounts Payable will send a request for a purchase requisition to the party referenced on the invoice with a copy of the invoice requesting an OK to Pay.

This means that a confirming requisition needs to be submitted with the signed invoice scanned and attached to the requisition.

Purchases of Goods

Vendor invoices must be received directly by Accounts Payable. If an invoice is incorrectly sent to the site, it needs to be submitted to the Business Office immediately. In order for a payment to be released to the vendor, Accounts Payable (AP) staff will need to match the invoice to the Purchase Order (PO) and the Receiving entries. Additionally, AP staff will review the invoice for a clear and accurate description of products provided. Invoices that do not reflect clear descriptions will not be honored.

Once a three-way match has been established between the invoices, the PO and the Receiving entries, the invoice will be paid without any additional approvals.

It is important to note that if goods were ordered (as witnessed by a PO) and received in good order (as witnessed by the Receiving entry), AIMS has an obligation to pay for the purchase. Any returns that take place are additional transactions and handled as they occur.

Purchases of Services Invoices for services are treated slightly differently in that there are no receiving entries available. Hence, such invoices will be sent to the responsible administrator or the individual authorized to purchase for approval prior to being paid. Such invoices must still have a clear description of the services provided

Prepayments and Payments to Accompany Orders

If a vendor requires prepayment, payments should still be processed using a P.O. by noting "Prepayment Required" in the body of the P.O. Attach copies of the quote, conference flyer, or other backup evidence of the prepayment amount required. Prepaid orders must be kept to a minimum. Whenever possible, alternative vendors accepting P.O.s should be selected.

Accounts Payable

Accounts payable is a critical portion of your financial records and can be subject to fraud without careful reconciliation and oversight. Strong accounts payable audit procedures can ensure the accuracy and timeliness of your bill payments. The best accounts payable audit

procedures allow a mixture of daily checks, routine internal controls and external audit procedures.

Laymans Terms

In households, accounts payable are ordinarily bills from the electric company, telephone company, cable television or satellite dish service, newspaper subscription, and other such regular services. Householders usually track and pay on a monthly basis by hand using cheques, credit cards or internet banking. In a business, there is usually a much broader range of services in the AP file, and accountants or bookkeepers usually use accounting software, such as Office-Wise to track the flow of money into this liability account when they receive invoices and out of it when they make payments.

Commonly, a supplier will ship a product, issue an invoice, and collect payment later, which describes a cash conversion cycle, a period of time during which the supplier has already paid for raw materials but hasn't been paid in return by the final customer.

When the invoice is received by the purchaser, it is matched to the packing slip and purchase order, and if all is in order, the invoice is paid. This is referred to as the three-way match. Invoice processing automation software handles the matching process differently depending upon the business rules put in place during the creation of the workflow process. The simplest case is the two-way matching between the invoice itself and the purchase order. -Wikipedia

Routine Procedures

Accounts payable should be balanced daily to reconcile payments to recorded entries. Any discrepancy between the total amount paid and the total recorded should be examined and reconciled immediately. Management oversight of every individual involved in accounts payable should be stringent and should include routine monitoring of activities.

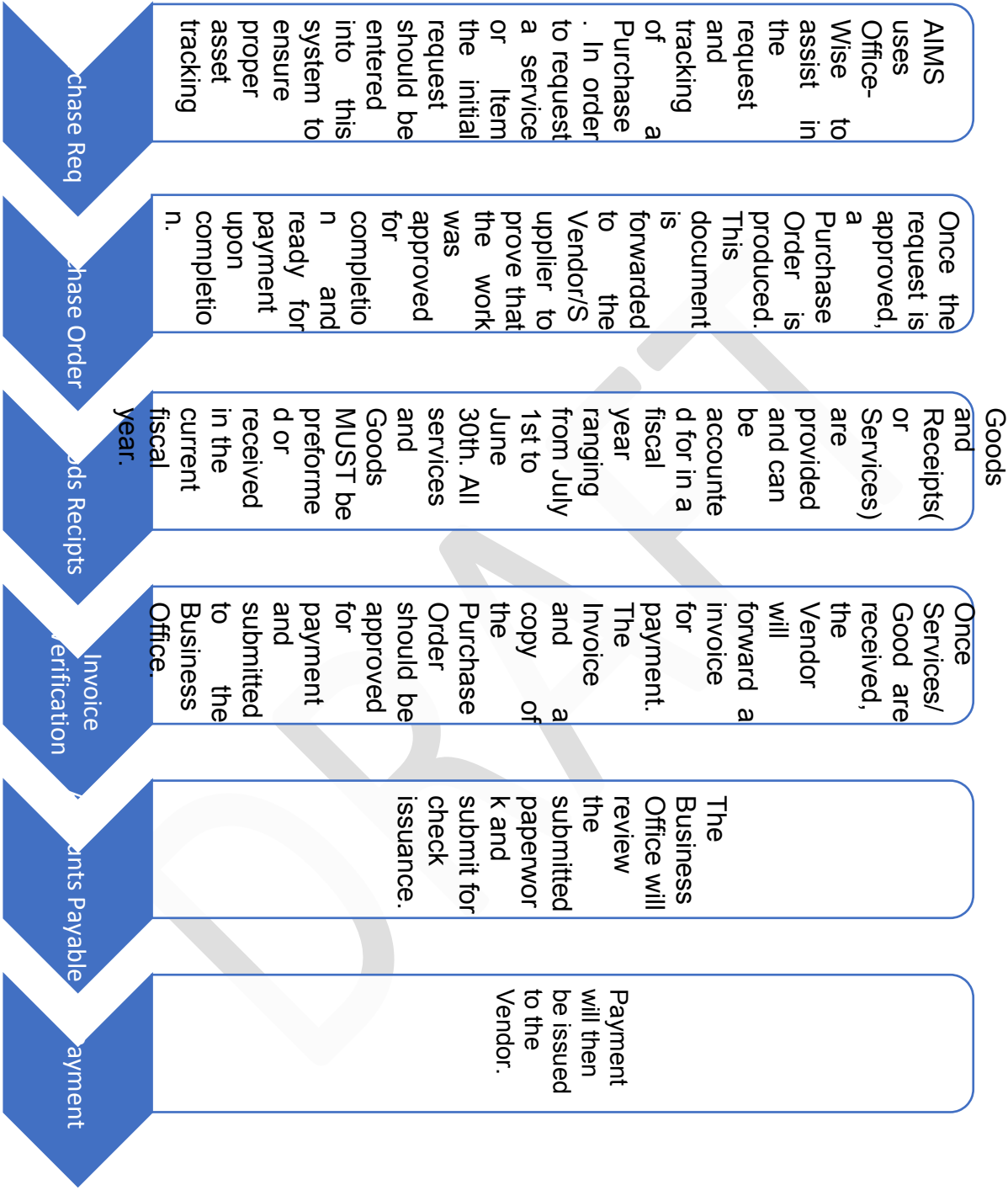
Sign-off procedures that help establish an audit trail should be enacted. These sign-offs include management review of goods and service requests, regular reconciliations, monthly discrepancy reports and individual sign-offs for large transactions to ensure that all information is correct.

Internal Controls

Internal controls for accounts payable include signature requirements according to payment amounts. AIMS requires two signatures for all checks submitted for payment as well as Board Approval and signature for all checks over the \$8000 threshold.

During book closing procedures at the end of a month or financial period, AIMS requires sign-off for all account payable work including summary totals and account reconciliations. Additionally, *Officewise* provides a running report that monitors payment levels from accounts payable processing

In order to ensure fiscal vitality American Indian Models Schools has established routine control procedures for accounts payable, outlined in the following pages.



What Do I do?

- **Request approval for the service or product:** In order to ensure proper accountability for the use of public funds all requests MUST go through the Officewise Purchase Requisition System. A purchase order must accompany all remittances issued by American Indian Model Schools. Emails and verbal permissions cannot be audited.
- **Submit Purchase Order to Vendor/Supplier:** Vendors and Suppliers require an audit trail as well. Purchase Orders are approved agreements that permit the service or goods to be received by AIMS.
- **Receive Goods and/or Services:** State and Federal requirements define that the funds we receive in a certain fiscal year must be utilized for services and goods received in that fiscal year. Please keep in mind, that State General Purpose funds cannot be used on “cross-year” services or goods
- **Collect Invoice from Vendor:** The invoice or “bill” is list of the goods or services provided with a sum due. This document is the auditable trail that records of the products received. The bill is required to issue a payment.
- **Submit Invoice and P.O Copy/Number to Business Services:** The complete package will ensure timely payment to vendors

OFFICEWISE: How to Create a Requisition/Purchase Order

Purchase orders

Overview

Purchase orders are used to place orders with vendors. To access purchase orders, go to the “Home” menu and click on “Purchase orders” in the left menu. To sort the list of purchase orders, click on the column header for the criteria you want to sort by. To filter the list of purchase orders, click on the "Filters" button, select filters and click "Save", and to remove filters click the "Reset" button.

Creating purchase orders

To create a purchase order, complete the following steps:

1. From the “Home” menu click on “Purchase orders” in the left menu
2. Click on the “+ New Purchase Order” button above the list of purchase orders
3. Enter purchase order information
4. Click the "Save" or the "Save & New" button at the bottom of the form

Copying purchase orders

To copy a purchase order, complete the following steps:

1. From the “Home” menu click on “Purchase orders” in the left menu
2. Click on the purchase order that you want to copy
3. Click on the "More" button
4. Click on the “Copy” button

After completing the steps above a new purchase order will be created which you can then edit and save.

Editing purchase orders

To edit a purchase order, complete the following steps:

1. From the “Home” menu click on “Purchase orders” in the left menu
2. Click on the purchase order that you want to edit
3. Click on the "Edit" button and make any changes you want
4. Click on the "Save" or "Save & New" button at the bottom of the form

Viewing purchase orders

To view a purchase order, complete the following steps:

1. From the “Home” menu click on “Purchase orders” in the left menu
2. Click on the purchase order that you want to view
3. Click on the "View" button

Once you complete the steps above the view page will open. The view page is the finished copy of the purchase order which you can email or print.

Emailing purchase orders

To email a purchase order complete the following steps:

1. From the "Home" menu click on "Purchase orders" in the left menu
2. Click on the purchase order that you want to email
3. Click on the "Email" button
4. Enter or edit email information
5. Make sure to check the box next to any attachments you want to include in the email
6. Click the "Send" button at the bottom of the email popup form

After you complete the steps above an email will be sent to the email address/addresses in the "To" field. The email sent will include links to the purchase order view page and any attachments included in the email.

Printing purchase orders

To print a purchase order, complete the following steps:

1. From the "Home" menu click on "Purchase orders" in the left menu
2. Click on the purchase order that you want to print
3. Click on the "PDF Print" button
4. Print the PDF file

Printing purchase order detail

To print purchase order detail, complete the following steps:

1. From the "Home" menu click on "Purchase orders" in the left menu
2. Click on the purchase order that you want to print
3. Click on the "More" button
4. Click on "Print Page"

Opening purchase orders

To open a purchase order that is closed complete the following steps:

1. From the “Home” menu click on “Purchase orders” in the left menu
2. Click on the purchase order that you want to open
3. Click on the "More" button
4. Click on “Open”

Closing purchase orders

To close a purchase order that is open complete the following steps:

1. From the “Home” menu click on “Purchase orders” in the left menu
2. Click on the purchase order that you want to close
3. Click on the "More" button
4. Click on “Close”

Note that the system will automatically close a purchase order once all items have been received.

Voiding purchase orders

To void a purchase order, complete the following steps:

1. From the “Home” menu click on “Purchase orders” in the left menu
2. Click on the purchase order that you want to void
3. Click on the "More" button
4. Click on “Void”

*Note that once you void a purchase order you cannot un-void it

Use of School Credit Cards

The Board of Trustees of American Indian Model Schools recognizes the efficiency and convenience afforded the day-to-day operation of AIMS charter school, for payments and recordkeeping for certain

expenses, through the use of school credit cards. However, the Board recognizes the need to establish control measures for the use of these cards. The Board agrees that it has a responsibility to ensure that credit card expenses incurred by American Indian Charter Schools must clearly be linked to the business of AIMS schools. This policy addresses and establishes the proper use and assignment of school credit cards. The Board has agreed on the fundamental principles of this policy and has delegated responsibility for the implementation and monitoring of the policy to the Chief Financial Officer (CFO).

DEFINITIONS: Cardholder/User: The person for which the school credit card has been issued.

School credit card: The physical card and number associated with the card issued to the cardholder.

Administrator: The accounts payable staff member assigned to perform the online accounting process, follow up as required and file completed statement reconciliations.

SCHOOL CREDIT CARD USERS:

3.01 The following positions are authorized credit Cardholders/Users: The Superintendent Of Schools, Chief Financial Officer, Director of Sports Programs and the Head of Divisions of each AIMS charter school. No other employee may use a AIMS school credit card without express written approval by the Superintendent.

USER RESPONSIBILITIES:

- Credit Cardholders/Users must take proper care of their school credit card(s) and take all reasonable precautions against damage, loss or theft by adherence to the following provisions:
- All Cardholders/Users must keep secure and confidential all school credit card numbers and information.
- Cardholders/Users shall not store sensitive school credit card data, including full account number, type, expiration and track data, in any method on computers or networks.
- Cardholders/Users shall not transmit in an insecure manner, such as by email, unsecured fax or via mail, school credit card information.
- Cardholders/Users shall restrict access to credit card data and processing to the Administrator or other authorized individuals.
- Cardholders/Users shall maintain card information in a secure environment accessed only by the issued Cardholder/User.
- Except for the Superintendent, Cardholders/Users shall not be allowed to authorize payment of their own travel expenses. Travel expenses for any Cardholder/ User other than the Superintendent must be pre-approved by the Superintendent and the CFO.
- Cardholders/Users are responsible for retaining detailed receipts and/or supplier documentation for all purchases made with their school credit card, without which the Cardholder/User is responsible for the purchase.
- Cardholders/Users shall submit detailed documentation, such as itemized detailed receipts and/or supplier documentation for services, travel and/or other actual and necessary expenses

which have been incurred in connection with school-related business for which the school credit card has been used.

- Failure to take proper care of school credit card(s) or failure to report damage, loss or theft may subject to the Cardholder/User to financial liability and discipline.

USAGE:

School credit cards may only be used for legitimate AIMS charter school's business expenses and in accordance with American Indian Model Schools policies, as defined below.

- Credit cards shall only be used for transactions for which payment of check disbursement is not accepted or is not practicable, such as if the transaction would cause undue hardship to AIMS schools or the Cardholder/User.
- School credit card usage is limited to the following types of expenses. Any deviations from this usage policy must have prior written approval from the Superintendent or CFO. The Superintendent may also approve expenses.
- Business services, including catering or advertising.
- Business supplies, including office supplies, educational supplies, operation and maintenance supplies.
- Travel, including transportation services, airfare, car rental expenses, or payments to a travel agency.
- Payments to educational and charitable organizations, including schools, colleges, vocational schools and membership organizations.

EXCLUSIONS: School credit cards shall not be used for cash advances, ATM, money orders, gift cards, alcohol, jewelry or clothing, medical expenses, or payment of fines or penalties unless prior written approval is received from the CFO. In no event shall a school credit card be used for a Cardholder/User's personal expenses.

- This policy and the schools' use of the school credit cards shall not circumvent AIMS purchasing policies and procedures. A school credit card shall be used as a method of payment only after all required purchasing forms have been completed, including but not limited to check request, purchase orders, travel vouchers and purchase requisitions.
- School credit card transactions are hereby authorized using the following methods:
- Card present (Point-of-sale) transactions: The Cardholder/User shall present the school credit card for purchase of goods and services. The Cardholder/User shall obtain a receipt for all purchases and credits, note the transaction with a purchase order number and check request number as required, and attach those approved documents for submission to the Administrator.
- Via telephone or mail order: The Cardholder/User shall provide the vendor or merchant the school credit card number, expiration date and other pertinent data necessary to complete the transaction. The Cardholder/User shall take reasonable precautions to ensure that the transaction is valid prior to providing school credit card data. The Cardholder/User shall note and record confirmation data or other supplier documentation, as available, shall note the transaction with a purchase order number and check request number as required, and shall attach those approved documents for submission to the Administrator.

- Via internet: The Cardholder/User shall provide the vendor or merchant with the school credit card number, expiration date and other pertinent data necessary to complete the transaction. The Cardholder/User shall take reasonable precautions to ensure that the transaction is valid, and the website is secure prior to providing pertinent school credit card data. The Cardholder/User shall obtain a screen printout of the receipt, confirmation data or other supplier documentation, as available, shall note the transaction with a purchase order number and check request number as required, and shall attach those approved documents for submission to the Administrator.
- Purchases shall not exceed the card limits per billing cycle set for school credit card use, or the overall financial credit limit of American Indian Model Schools. The Superintendent limit may be changed only by the Board of Directors. The list of limits by class of Cardholder/User will be maintained by the CFO and reviewed annually to ensure adherence to procurement policy thresholds.
- Any benefits of the school credit card such as membership awards programs are only to be used for the benefit of American Indian Model Schools and shall not be redeemed for personal use.
- Purchases that are unauthorized, illegal, representative of a conflict of interest, are personal in nature or otherwise violate the intent of this policy may result in credit card revocation and discipline of the Cardholder/User.

Documentation

- The Administrator shall ensure AIMS maintains detailed documentation that all expenses charged to school credit cards are supported by: a credit card slip; a detailed invoice or receipt, and any other supporting detailed documentation, from the Cardholder/User as evidence of the validity of expenses; and a check request and any other necessary detailed documentation as outlined by AIMS schools' purchasing policies and procedures.
- The Administrator is responsible for accounting for all purchases within five (5) working days of receiving a credit card statement.
- The Accounts Payable Clerk shall ensure that all school credit card statements are reconciled prior to AIMS payment and recording of expenses in the general ledger.
- The Finance department will retain detailed receipts and documentation for no less than five (5) years following the purchase date.

All Credit card holders must acknowledge and sign a Credit Card Acknowledgement of Use Agreement prior to the issuance of a school credit card. (see Appendices)

ATTENDANCE

Attendance Accounting California's compulsory education laws require children between six and eighteen years of age to attend school, with a limited number of specified exceptions. To comply with the compulsory attendance laws school districts account for students within their

jurisdiction. Further, school districts report enrollment and attendance for the purpose of obtaining revenue for the schools and classes operated by them.

According to the California State Controller's Office the majority of the attendance accounting errors are related to:

- Understated or overstated average daily attendance
- Inaccurate or incomplete attendance reports
- Attendance reports not reconciling to supporting documentation

While school districts are allowed to use automated attendance systems they must be approved by the California Department of Education.

It is the responsibility of the site administrator to ensure the accuracy of the process used in recording and reporting of student attendance. Procedures for use of these systems must comply with the requirements of the Education Code.

California Department of Education requires three attendance reports to be filed each year:

- P-1: this report is for the period between July 1 and December 31, inclusive. This is known as the first principal apportionment.
- P-2: this report covers the period between July 1 and April 15, inclusive.
- P-Annual: The period between July 1 and June 30 is known as the annual apportionment period.

School Calendar

The school instructional calendar is determined every year and is different each calendar year. Normally the total number of days taught in a school year would be 180. School month is defined as twenty days or four weeks of five days each, including legal holidays.

Holidays

Education Code Sections 37220 through 37222 prescribe the holidays for public schools. AIMS is a public school of choice that operates under the terms of a charter, or contract, with an authorizer, such as the state and local boards of education. While AIMS may revise the date upon which schools close in observance of the holidays identified in Education Code Section 37220, no changes may be made for Veterans Day.

Average Daily Attendance Reports

Average Daily Attendance (ADA) is the basis upon which AIMS derives about 80% of its income. Accurate reporting of attendance is therefore critical. It is important to track the reasons for absences and encourage attendance for all students.

Monthly School Attendance Reports Five days following the end of the school month, sites are required to send monthly ADA reports to the Operations Department for compiling and calculating average daily attendance. Sites are required to send monthly ADA reports to the Business Department for compiling and calculating average daily attendance.

Daily Attendance Checklists and Due dates are given out at the beginning of each school year. Revised Reports For reporting purposes, prior period revised reports (if necessary) must be submitted along with the current month average daily attendance reports

Review of Attendance Reports by Site Administrators

Before reports are sent to the Operations Department, a detailed review of the reports must be completed per the following checklist. The school month dates as per instruction calendar. The number of days taught as per instruction calendar. Staff development days as per staff development calendar. Site administrator's review to ensure accuracy of data Retention of Records Notes from parents and call-in logs supporting excused absences should be retained for one full year.

Notes from parents and logs should contain the following data:

- Name of student
- Date of absence
- Date of note or call
- Signature of parent or person taking call
- Reason for absence

PAYROLL

Payrolls are processed semi-monthly employees, and only one warrant is prepared even though an employee may have done additional work.

Pay Periods

- The warrant cycle for 12month employees is July through June received a minimum of 2 checks a month.
- Ten Month Salaries (teachers) are prorated over an eleven (10) month period. Those on an 10-month cycle will receive their first pay check in August and last pay warrant in June.

**Because payroll is distributed before month-end timecards are received, adjustments for such things as sick leave, vacation, etc. will be made on the following month's pay warrant.*

Warrant Distribution:

Pay checks for ALL employees are Distributed in the Business Office by the Payroll Technician.

Employees responsible for distributing pay warrants and direct deposit notifications must follow the following procedures:

- Release pay warrants ONLY to the employee named on the warrant.
- Do not leave pay warrants in mailboxes.
- If the individual receiving the warrant is not personally known, a picture identification will be requested.
- Employees receiving pay warrants sign the Monthly Payroll Roster on the line next to their name.
- The individual distributing the warrants must sign the Payroll Roster.

Electronic Direct Deposit

To participate in Direct Deposit of your paycheck, please contact complete the form during your on boarding process of contact Business Services to request an enrollment form will be sent to you to complete.

- Attach a voided check from the bank where you wish to deposit your check.
- It will take two payroll cycles for Direct Deposit to take effect.

All employees are encouraged to enroll in Direct Deposit.

Deadline for Changes

Any changes to be made to an employee's pay must be received by Payroll in accordance with the semi-monthly payroll calendar release each Fiscal Year. (see Appendices)

Changes include, among others:

1. W-4's
2. Tax Exemptions
3. Credit union deposits

4. Direct Deposit forms

5. Health & Welfare benefits

Changes not received by Payroll on time will be processed the following month.

TIME MANAGEMENT

Time Keeping

Employees are instructed on the proper punching in and out utilizing a biometric clock to assure the accuracy of recorded time to cost objectives.

Procedures

1. Employee time sheets are approved by School Heads. All deviations from pre-programmed parameters are approved by HR.
2. The total time recorded on time and attendance system and the number of employees is calculated by the payroll system and reviewed by HR and the back-office business services provider.
3. Recorded hours from the time clock punches are communicated to the Payroll Service electronically.
4. The payroll documents received from payroll software (e.g., calculations, payrolls and payroll summaries) are compared with employee punches, pay rates, payroll deductions, compensated absences etc. by the HR department and the back-office business services provider.
5. The back-office business services provider verifies gross pay and payroll deductions.
6. The total hours and number of employees are compared with the totals in the Payroll Register by the back-office business services provider.
7. The Payroll Register is reviewed and approved by AIMS appropriate personnel.

How Do I Clock in and Out Using Swipeclock?

To login and logout on Swipeclock

Your ID number will be provided to you during the on-boarding process.

ID # is the number that you use to clock in/out

It is normally located near the front desk.

- To clock in press 1 and then enter your code.
- To clock out - press 2 and then your code.

<https://www.swipeclock.com/pg/Ess/Default.aspx>

Absences

All employees (staff and management) are required to submit an absence request to their through Swipeclock prior to being away from work for any reason other than illness. For illness,

the request may be submitted after the employee returns to duty. It is the employee and site principals' responsibility to establish procedures to ensure that all absences are correctly reported to HR and Payroll.

Retirement Deductions

All full-time permanent employees must participate California Public Employees' Retirement System (CalPERS). The standard to consider for the membership eligibility of less than full-time employees in classified positions is whether they work 1,000 hours (if paid on an hourly basis) or 125 days (if paid on a daily or per diem basis) in a fiscal year (July 1 through June 30).

California Government Code (GC) section 20305(a)(3)(B) states that 125 eight-hour days equals 1,000 hours. Because the "overtime" provisions of G.C. section 20635 apply only to members of CalPERS, overtime service is included in computing the 1,000 hours or 125 days. Time, during which the member is paid for time excused from working due to vacation, sick leave, etc., is included in the 1,000 hours. Thus, any employee (except retirees) who completes 1000 hours in a classified position is automatically enrolled in CalPERS.

Cal PERS is a defined benefit plan and is coordinated with Social Security. Employees who retire from PERS are eligible for benefits from the retirement system as well as Social Security benefits. CalPERS provides each active member with a tax-free \$5,000 group term life insurance policy.

As a member of CalPERS, employees also participate in Social Security (with the exception of unit 8 employees who contribute \$2.00 under the 1959 Survivor benefit).

- **Social Security and Medicare taxes are withheld from your paycheck.**
- Withholding rates are 6.20 percent for Social Security and 1.45 percent for Medicare.
- Social Security maximum limits change each year with changes in the national average wage index. You can view the Contribution and Benefits Base at the following link, <http://www.ssa.gov/OACT/COLA/cbb.html>.
- There is no limit for Medicare.

Withholding Notification to IRS Employees claiming "exempt" must file a new W-4 with Payroll no later than February 17th of each year. Exempt status will expire every February and will revert back to non-exempt status automatically. Exempt may only be claimed if the employee had no tax liability for the prior year and if there is no tax liability expected for the current year.

Benefits

BENEFITS

All employees who are employed on a regular basis with a Full Time Equivalent (FTE) are eligible for benefits. Employees should refer to their bargaining unit contracts for more information regarding Health and Welfare Benefits.

Those employees who elect to procure benefits from a source other than AIMS, must show proof of coverage i.e., Medical ID card with an effective date or a Creditable Coverage Notice,

FACILITY USE REGULATIONS & PROCEDURES

Facilities Use Handbook A link to the Facilities Use Handbook follows:

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Appendices

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