

WASHINGTON COUNTY SCHOOL DISTRICT FINANCE & ACCOUNTING MANUAL

Updated July 2024

DISBURSEMENTS

Supporting Documentation

All purchases require supporting documentation, which at a minimum should show:

- Name of vendor
- Date
- Description of purchase
- Price per item and quantity purchased
- Total amount

Whenever bids are not obtained for a purchase in excess of \$1,000 because the purchase was covered under a state or district contract, the contract summary needs to be included as documentation. (See “*Purchasing*” section of the WCSD Finance Manual for more information on bidding requirements).

When it is not self-evident that the items/services purchased are an appropriate or allowable use of school funds, it is the school’s responsibility to include a written explanation to justify the expense as a legitimate use of school funds.

When considering whether the documentation is complete for a purchase, it may be helpful to ask:

“If somebody with no knowledge of the day-to-day operations of my school/department were to review the documentation for this expenditure, would they conclude that the expenditure was an appropriate use of school funds, and that the amount paid was fair and reasonable?”

Supporting documentation must be kept in an organized manner which would allow an outsider to quickly locate the records related to specific purchases. All documentation for a given purchase should be attached together, including receipts and invoices, competitive bids, documentation forms, written explanations justifying the purchase, written communications authorizing the purchase, etc.

P-Cards

All purchases must be made in accordance with District and State procurement rules.

It’s the principal or program director’s responsibility to determine restrictions and spending limits for each p-card. The establishment of these restrictions and limits, and any changes, must be documented in writing. This documentation constitutes prior approval for purchases made on the card.

Each cardholder is required to stay within purchasing restrictions specific to their card, including:

- A dollar limit per-transaction.

- A limit in terms of the total amount purchased each month. (In some cases, the time cycle used may be something other than monthly)
- Restrictions in terms of the types of expenditures that are allowable.

Use of the card for personal purchases is strictly prohibited.

Use of the card by anyone besides the cardholder is prohibited.

Cardholders may not artificially divide a single purchase into multiple transactions with the intent to circumvent the transaction limit. If someone does this to avoid bidding requirements, it would be considered a class B misdemeanor under Utah law, punishable by fines up to \$1,000, and up to six months in jail.

Cardholders must turn in itemized receipts for all purchases made on their card to their school finance secretary, or the designated person in their department, in a timely manner.

Unallowable purchases include:

- Personal meals
- Fuel for a personal or district vehicle
- Hotel incidentals, such as room service, movies, etc.
- Personal entertainment expenses
- Purchase of alcohol, firearms or tobacco products

Cardholders must make sure purchases are tax exempt.

When purchased items are delivered, they must be sent to a district address, not the cardholder's personal residence.

There should be a separate folder for each card holder's receipts. Receipts will be attached to the monthly statement, and the monthly statement will be filed chronologically in each cardholder's folder. A new folder will be started for each card holder every year; do not combine last year's receipts with this year's receipts. The documentation must clearly indicate which account number the purchases were coded to.

Travel-Related Expenditures

The trip request number needs to be identified on the documentation for expenditures related to out-of-District travel, including per diem, mileage reimbursements, lodging, airfare, conference registrations, meals, rental cars, taxis, Uber and airport parking.

Per Diem

Per diem amounts must be determined using approved rates specified in Administrative Letter #25. Per diem payments will be processed by the District's Accounts Payable department.

Per diem requests are for reimbursement but may be submitted up to two weeks in advance of when the travel will occur.

Requests for per diem are to be submitted using the Travel Reimbursement Request web form.

Mileage

Employees may be reimbursed if they use their personal money to purchase fuel for a district vehicle or a rental vehicle. The fuel receipt must be attached to the reimbursement.

When someone uses their personal vehicle for district-related travel, the reimbursement must be determined using District-approved mileage rates as set forth in Administrative Letter #25.

Reimbursement requests for fuel purchases or mileage are to be submitted using the Travel Reimbursement Request web form.

Purchases of Meals / Food

Meal purchases are subject to the rules outlined in Administrative Letter #85. These rules outline when meals may be purchased, for whom, and how much may be spent.

Because documentation for meals needs to show that the purchase was in compliance with Administrative Letter #85, a receipt will not be considered sufficient by itself; additional explanation is always necessary to show:

- Why the food was purchased (need to specify meeting or event)
- For whom the food was purchased (need to show that the meals purchased were reasonable considering the number of people attending the meeting or event)
- The purchase complied with any other applicable requirements outlined in Administrative Letter #85.

A standard meal documentation form is available to help document the required information, but administrators and secretaries will need to consider each situation to ensure the Administrative Letter #85 requirements are met and documented.

Lodging and Other Travel Expenses

Lodging, and other travel-related expenses need to be arranged in accordance with the rules outlined in Administrative Letter #25. Employees should make efforts to find the best available rates when booking hotels/motels, airfare, rental cars, charter buses, etc.

Entry Fees for Competitions / Tournaments

When paying for entry fees for sporting events, debate competitions, band competitions, etc., there needs to be some sort of documentation obtained from the payee to show how the amount was determined. There is usually some sort of announcement or invitation that can be attached. Teachers and coaches should be aware that the district cannot disburse checks without an announcement, invitation, or at the very least, an email from the hosting school/organization that shows when and where the competition will take place and the amount of the entry fee.

Rewards & Recognitions

Expenditures for rewards and recognitions should follow the guidelines established in Administrative Letter #74.

All monetary rewards and recognitions, and all non-monetary rewards and recognitions valued at \$10 or higher, should be recorded on the standard rewards and recognitions documentation form.

If a P-card is used to purchase rewards/recognitions, then the documentation form must be included with the receipts and attached in Business Plus. This means the rewards/recognitions must be given out in a timely manner to allow the form to be completed and turned in within 10 business days of the purchase.

If the school credit card (principal's credit card) is used to purchase rewards/recognitions, then the following rules apply:

- The rewards & recognition form must be filled out (including two witness signatures) as items are given out. Whether it is entirely completed or only partially completed, the form must be submitted along with the principal's credit card reconciliation for the same month that the purchases occurred.
- The school must have a good process to safeguard items and should lock them up or otherwise restrict access to them.
- The school must keep a copy of the invoice or receipt on hand with the partially completed rewards & recognitions form together with the remaining, undistributed items. Upon request by an auditor, the school should be able to easily and quickly identify:
 - Which items have already been given out, to whom and when.
 - Which items are still in the school's custody, and exactly where those items are.
- Once all the items have been given out, the completed rewards & recognitions form must be submitted to the WCSD Travel Auditor.
- The rewards and recognitions must be completely given away - and the completed form must be submitted to the Travel Auditor - by the end of the same school year in which they were purchased.

Flower Purchases

Washington County School District schools and departments are allowed to use District funds to purchase flowers under the following conditions.

- a. The hospitalization of a current WCSD employee due to illness or injury. A limit of \$75 applies in these cases. Flowers should not be purchased using District funds if the employee is hospitalized due to an elective procedure.
- b. The death of a father, mother, spouse or child of a current WCSD employee. A limit of \$125 applies in these cases.
- c. The death of someone who has had a close, working relationship with the district, or one of its schools or departments. A limit of \$125 applies in these cases.
- d. The death of a current WCSD employee or Board member. A limit of \$200 applies in these cases.
- e. The death of a student or a student's parent. The purchase requires prior, written approval from the assistant superintendent, who will also specify the appropriate dollar limit.

If the family of the deceased requests donations to charities in lieu of flowers for the funeral, the school or department should not donate to the charity using district funds.

District funds may not be used to purchase flowers or gifts for weddings, baby showers, anniversaries, or birthdays.

Written, prior approval from the Superintendent is required for any departure from these requirements.

School Faculty/Sunshine Committee funds are separate from district funds and are not subject to the above requirements.

Reimbursing Employees

Employees are not allowed to pay out-of-pocket for any purchase of \$1,000 or greater. Care should be taken to limit the amount of out-of-pocket expenses for which employees are reimbursed. Principals and other administrators may consider establishing lower reimbursement limits below \$1,000 for their own school or department.

Employees will only be reimbursed for expenses that have been paid using a credit card, cash, or personal check. Gift card purchases are not eligible for reimbursement. Purchases made with promotional credit or program reward points are not eligible for reimbursement.

Whenever possible, the school should pay vendors and suppliers directly rather than reimbursing employees.

By reimbursing employees instead of buying the goods directly, the school would be paying sales tax it could otherwise avoid.

Employees may be incentivized to pay out of pocket to accumulate more rewards points on their personal credit card. This can lead to a conflict of interest between (a) the opportunity for personal gain by incurring higher costs than they otherwise would, and (b) the employee's responsibility to be frugal with the school's funds.

Payments on Behalf of Employees

Schools may cover the cost of fingerprinting and background checks for coaches and volunteers since they receive little, or no compensation compared to their time and effort.

Written authorization from the Superintendent, Assistant Superintendent or Business Administrator is required to pay for fingerprinting, background checks, or certifications for any other employees, such as teachers and paras. These are considered "costs of employment" which the employees are normally expected to pay for themselves.

Schools are not allowed to pay for PTA memberships for teachers.

Schools may elect to cover the cost of first aid and CPR training for school employees.

Employees Receiving Lump Sum Extra Duty Pay

When a school wishes to pay an employee a lump sum for extra duty work (for example, stipends, or other extra duty cases where the amount paid is not tied to an hourly rate), the school is required to submit voucher generation form 156 to the HR Department.

(NOTE: this form is **not** required for coaches and assistant coaches - there is already a separate process in place which allows athletic directors to communicate the necessary information for coaches to the HR Department).

Contact the HR Department to determine whether there are any conflicts which may cause the employee to be ineligible for the extra duty assignment *before they begin the assignment*. If an employee will be performing more than one extra duty assignment, a separate form will need to be completed for each assignment. The forms must be submitted annually for employees performing the same extra duty assignment year after year at the end of the assignment for the academic year.

If an extra duty assignment is going to be paid using grant funds, the HR and Business Departments must be consulted before the grant application is submitted.

Ticket Takers and Other HS Activity Employees

For tax purposes, all ticket takers and HS Activity personnel who receive any payment for their work must be treated as employees of the district, including people who are not otherwise employed by the school district in any other capacity. Their compensation must be issued by the WCSD Payroll Department.

Any person who will be working as a ticket taker or game administrator, who is not otherwise employed by the district, will need to complete a form W4, and an I-9. The individual will be allowed to complete these forms at the school, and doesn't need to come in to the District Office to complete the paperwork.

The ticket taker must bring in two acceptable forms of identification. The school will need to see original documents, not copies. The completed forms should be sent to the HR department. The individual does not necessarily need to have their paperwork filled out and submitted in order to work as a game administrator or ticket taker, but they will need to submit completed paperwork before they get paid. The payroll department will process payments to these ticket takers twice a month.

HS Activity pay costs will be coded to school accounts. School secretaries should review the account activity for the program on a monthly basis and submit payment to the district to cover the salaries and benefits.

Compensation for game administration, ticket takers, and student techies will be communicated to the WCSD payroll department via a Google form which has been shared with secondary secretaries.

The following pay scale will be used for HS Activity pay:

*HS Activity Security	\$12.00	hourly
*HS Activity Ticket Taker	\$12.00	hourly
HS Activity Announcer FR-JV	\$35.00	per game
HS Activity Announcer Varsity	\$40.00	per game
HS Activity Bookkeeper FR-JV	\$35.00	per game
HS Activity Bookkeeper Varsity	\$40.00	per game
HS Activity Chain Gang FR-JV	\$35.00	per game
HS Activity Chain Gang Varsity	\$40.00	per game
HS Activity Clock FR-JV	\$35.00	per game

HS Activity Clock Varsity	\$40.00	per game
HS Activity Scorekeeper FR-JV	\$35.00	per game
HS Activity Scorekeeper Varsity	\$40.00	per game
HS Activity Spotter FR-JV	\$35.00	per game
HS Activity Spotter Varsity	\$40.00	per game
HS Activity Ticket Manager	\$250.00	Per season (Fall or Winter)
HS Tech - Student	\$15.00	hourly

*Classified employees are ONLY allowed to do ticket taking and security and must clock in and out.

Reminder: Anyone - employee or volunteer - who will have unsupervised access to students must submit to a background check first.

Petty Cash Purchases

Petty cash purchases - meaning an employee takes cash from the school to make a purchase and brings back the change and the receipt - are not allowed. P-cards should be used instead.