



~~Business Office Guidelines~~

Top 10 ways to spend district money and stay out of jail!

1. **Obtain an approved purchase order before placing an order or purchasing items.**

Class C misdemeanor is committed for any expenditure of school funds that are in excess of the amount appropriated in the adopted budget. Purchases made with a personal credit card or cash that are not supported by an approved PO will not be reimbursed.

Get the PO before you shell out the dough!

2. **District funds shall not be used to purchase gift cards.**

According to the IRS, gift cards in any amount are taxable to the employee and must be reported as taxable wages.

Gift cards are the gift that keeps on giving you audit problems!

3. **Always present a sales tax exemption certificate.**

To extend our limited budget, further, avoid paying taxes that are not required.

We don't pay no stinkin' taxes!

4. **All donations for a specific purpose must be approved by the School Board.**

Per board policy CDC LOCAL.

Even free stuff has to be approved!

5. **All hourly employees must record time using Time & Attendance in Frontline. All overtime must be pre-approved by your principal or supervisor.**

OT is not budgeted and could result in a reduction in purchases.

Too much OT = no more shopping! Ask first!

6. **All extra duties are recorded using the appropriate extra duty form.**

Failure to turn in the appropriate extra duty form could result in non-payment.

Turn it in to cash in!

7. **Deposits should be turned in daily with a PRINTED AND SIGNED deposit recap form.**

Print and Sign your name on the deposit recap forms and turn them in to the campus secretary to avoid the risk of being accused of theft by keeping money in your classroom.

Signed, sealed, and deposited!

8. **The Superintendent or CFO are the only authorized individuals to sign vendor contracts on behalf of the district.**

If you decide to sign a contract or agreement, without proper authorization, you could be personally liable for the terms of the contract or agreement.

Don't sign on the line if you can't pay the fine!

9. **All receipts and credit cards should be turned into the Business Office within 5 days of the purchase.**

Procedures in the Employee Handbook outline the requirement to have a Purchase Order (PO) prior to picking up a credit card from the Business Office. In addition, the receipt and card are due back within five (5) business days.

Don't keep our plastic in your wallet!

10. **Don't hesitate to ask questions! We are here to help!**