



Mandatory Finance Training Meeting

Oak Park Building

Monday, August 15, 2022 and
Tuesday, August 16, 2022

Central Service Building

Monday, August 22, 2022

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Purpose of Training

Review and understand Accounting
Procedures and Policies of our district



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Budgets and Purchasing

The school board approves the budget.

All expenditures must comply with board policy and statutory requirements.

www.revisor.leg.state.mn.us/statutes/?id=471.345

- “Supply/Material” budget allocations are calculated each spring by the Business Office.
- Sites determine how to allocate funds within their program areas.
- Sales tax is NOT reimbursed to employees for District purchases (tax exempt).
- Never place an order without securing the funding first. If a donation will be used to cover any part of the purchase, the funds must be received before the order is placed.
- Majority of current year supply/materials spending should be completed each year by April 30th.
- Any binding contracts/agreements need to be signed by the Director of Finance or Superintendent.



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Budgets and Purchasing

If you receive an original invoice at your site, forward it immediately to Accounts Payable. **Always inform the vendor that the “remit address” should be the Central Service Building (CSB) address: 1875 Greeley Street South, Stillwater, MN 55082**

PURCHASING GIFT CARDS IS NEVER ALLOWED as they are considered “unacceptable expenditures” per MN Department of Ed UFARS guidelines.



Minnesota Bid Law

UNDER \$25,000 – Contracts under \$25,000 may be entered into without seeking bids or quotes. The school district may directly contact any supplier of goods and negotiate a contract. Or the district may seek quotes and then negotiate with those who respond. Any quotes received must be kept on file for one year.

\$25,000 - \$174,999 – The school district may choose to seek sealed bids, or by direct negotiation, obtain two or more quotations. All quotations obtained must be kept on file for one year. A [Quotation form](#) will be available on our website by going to “Internal Staff Intranet”, scroll down and click on Finance.

\$175,000 and over – Any contract in value of \$175,000 or more may only be entered into after advertising for sealed bids.



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Criteria for Equipment Items

- Retains original shape/appearance
- Has a useful life of > 4 years
- It is non-expendable (more feasible to repair than replace)
- Generally the unit cost is at least \$500
- Unit does not lose its identity when incorporated into a different unit
- Each item or group of like items inventoried separately



Accounts Payable Process

- Accounts Payable will **now** process checks on a weekly basis.
- Paperwork must be received in the Business Office by the end of the day on Tuesday to be included in the weekly check run.
- Payment documentation must be coded and approved at all levels, and include the required back-up documentation before the check can be processed (if copies need to be sent with payment, please provide the copies and note on voucher to send copies with the check).
- When PO merchandise has been received, please go into Skyward and receive ASAP.
 - If only a partial shipment has been sent, please receive only those items in Skyward.
- Final detail paperwork for Amazon must be sent to Accounts Payable once items have been received.
- If you have a receipt with a voucher, tape the receipt to a separate piece of paper or the back of your voucher. We do not need copies of receipts **AND** the original.



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Employee Reimbursements

Mileage:

- Mileage must be paid in the fiscal year in which it occurred (July 1 – June 30). Prior fiscal year claims received in AP after 7/31 will not be honored.
- Please turn these in on a monthly basis. Anything over 90 days will go to Payroll and will be taxed.
- Travel starts at your Home School/Building (not from your home).
- Required backup documentation includes showing a daily log of days traveled (for same daily route between schools). Maps must be provided showing the shortest mileage for travel not listed on the matrix. [Mileage form](#) and [matrix](#) are located on our website under “Intranet” Finance.

Mileage is only reimbursed for miles that are required to perform your daily job or conferences you are required to attend (not for team meetings/in-services)

Cell Phone:

- Please turn these in on a monthly basis.
- For the first cell phone reimbursement of the fiscal year (July 1st – June 30th), please attach your cell phone bill as backup.
 - The phone bill should be in your name



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Employee Reimbursements

Meal Reimbursement:

- Breakfast \$10/ Lunch \$15/ Dinner \$25
- Tip reimbursement 20% - anything over 20% must be paid by the employee
- Itemized receipts are **required** – showing exactly what was purchased.
Please note: no alcoholic beverages will be reimbursed.

[412 Expense Reimbursement Policy](#)

Student Activity

Unacceptable Expenditures:

- Employee compensation
- Staff gifts or awards
- Faculty meetings/events
- Food for staff meetings
- Office supplies
- Library books/textbooks
- School furniture
- Gift cards/certificates
- Extracurricular field trips
- Donations to: Individuals, religious activities, booster clubs, teacher organizations, staff related accounts, school fundraisers, scholarship funds
- Scholarships for students that are not enrolled



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Donations

Per School Board [Policy 706](#):

All donations and gifts made to the school district are subject to the limitations set forth in Minnesota statutes or federal law.

- Once funds are deposited with the district, the money becomes public funds.
- This includes donations made by PTAs.
- These accounts do roll over at year end.

Minnesota Gift Law

MINNESOTA GIFT LAW:

Any staff member with purchasing authority must abide by the MN Gift Law ([MN Statute 471.895](#)) which states no purchasing officer may personally accept any gift valued at more than \$5. This law would include things such as being taken out to lunch by a vendor, or receiving tickets to attend a sporting event or concert or receiving gift cards or money from the local PTA.

School funds cannot be used for:

- Personal gains
- Employee rewards (gifts or financial)
- Employee celebrations (Birthday cakes; outside admissions for staff leisure events)
 - Exception: Meals can be served that are a part of a required work meeting.



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Fraud

- E-mails from the Business Office or Payroll Department that appear suspicious.
 - The Business Office will never send emails to staff requesting SSN or bank account numbers.
- Emails from vendors requesting a change in account details.
- If you receive any suspicious emails, please check with the Finance Department before responding or opening attachments.



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Collection of Cash

- Teachers should never collect cash (i.e. party money)
- Teachers should never keep cash in classroom
- Have PTA donate for the party or create an Edutrak/Affinity activity to collect funds



Department / Building Budgets

- You are responsible for reviewing and maintaining budgets.
- Run Skyward financial reports monthly and process budget transfers according to how your site spends the funds.
- Submit Journal Entries if errors are found. Call the District Accountant with questions.
- Adequate budget amounts must be available before a purchase order can be approved & processed.
- As of June 30 each year, your budgets must accurately reflect your spending. Budgets must not be over spent.
- Year End Clean-Up: no negative (aka credit) balance in any expense codes.



Payment Processing Companies

An Activity or Fee should be set up for everything requiring a payment from a parent/student.

Cash payments should be limited as much as possible.

- EDUTRAK/Affinity – All schools use this for field trips, parent donations and fees
- Eleyo – Community Ed for facilities
- Square – Community Ed for activities
- Stripe – Athletics for concerts and sporting events
- School Café – Nutrition Services for lunch program

This will decrease:

- The risk of fraudulent activity
- Time spent counting the cash, checks and trips to the bank
- Returned checks due to NSF or closed accounts
- Filling out and scanning deposit forms
- Coding errors



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P-Cards (US Bank)

- Do not give your P-Card or P-Card information to other staff to use.
- Receipts must show all detail, not just an amount- This is especially important at restaurants.
- Do not use your P-Card for Amazon purchases since we have E-Commerce Pos.
- Goods, services and equipment purchased by public schools and used by schools are exempt from sales tax.
 - You will be responsible for paying tax on items that should have been tax exempt
 - Tax should be charged on: Lodging, Prepared Meals (restaurant/fast food)
- Timeline for backup to be provided to AP once statements are emailed right now it is one week.
- P-Cards will be disabled if information is not submitted in a timely manner.



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P-Cards (US Bank)

UNACCEPTABLE items to purchase with district funds:

- Anything for personal gain
- Employee gifts or flowers
- Cake/cookies/food for celebrations
- Gift Cards/Certificates
- Sales Tax
- Tips over 20%
- Alcohol/Tobacco
- Lottery tickets/gambling



Payroll Vouchers

- Payroll vouchers must be filled out in blue or black ink or printed. Please do not use pencil as pencil does not scan well and can smear.
- Please ensure the employee's legal name is listed on the voucher and legible. Do not use nicknames or shortened names when completing a voucher.
- If a mistake is made, either start over with a new voucher or use white out.
- Please make sure each voucher includes the rate(s) of pay and the appropriate accounting code(s). Vouchers will be returned if either of these is missing.
- Please make sure vouchers that are submitted are original copies or clean attachments. Any voucher that is too dark or over-copied will not be accepted as these are difficult to read and do not scan well.
- Pay periods are the 1st through the 15th and the 16th through the end of the month. Please complete a voucher for each pay period in the month. There should be no overlap of pay periods on any voucher.
- Please submit all vouchers timely and in accordance with the deadlines for each pay period.
- Please make sure each voucher has the appropriate approval signature(s). Vouchers will be returned if approval is missing.



Payroll Procedures

- Employees need to clock in and out every day and cannot manually add all time in at the end of the week.
- Employees are expected to work their total scheduled hours each week. Any adjustments to your schedule must be supervisor approved and made within the same week.
- Unless it has been approved by a Supervisor or HR, employees must clock out for your scheduled lunch everyday.
- Time off only needs to be entered if you are short a quarter day at the end of the week, not the day.



Payroll Procedures

- Professional Development time for Paraprofessionals need to be entered through ERMA if they are doing a training that is outside of their normal scheduled hours. You cannot clock in or out or voucher for PD time.
- Submit time off preferably prior to absence or immediately upon return.
- Supervisor/HR approves time off (should be approving daily).
- Submit your timesheet on Friday “by the end of the day” or by the following Monday at the latest.
- Payroll does not see notes on timesheets unless we are specifically looking for them. If we need to be aware of something, please send us an email at payroll@stillwaterschools.org



Payroll Procedures

- Make sure employees choose the correct supervisor when submitting timesheets.
- Approvers must check UNSUBMITTED and UNAPPROVED timesheets regularly. This is important for employees to be paid on time.
- It is illegal to change an employee's actual hours worked (i.e. an employee is scheduled to work until 3:00 pm but actually works until 3:10 pm). You cannot go back and change the end time. They must be paid for all time worked!
- First approver checks accuracy of hours, pay codes, time off, etc. by Tuesday. If something is incorrect, make the change or deny back to employee.
- Final approver verifies timesheet for accuracy by Wednesday.
- Payroll processes timesheets weekly on Thursday morning.





Questions?

Finance Department

- Julie Cink, Interim Director of Finance – 651.351.8321 or cinkj@stillwaterschools.org
- Linda Moncrief, Admin Assist to Director of Finance & Operations – 651.351.8385 or moncriefl@stillwaterschools.org
- Lynne Ritzer, Supervisor of Finance – 651.351.8333 or ritzerl@stillwaterschools.org
- Makenzie Fedors, District Accountant – 651.351.8331 or fedorsm@stillwaterschools.org
- Tracy Constant, Accounts Processing Technician – 651.351.8325 or accountspayable@stillwaterschools.org
- Lorna Wells, Accounts Processing Technician – 651.351.8335 or accountspayable@stillwaterschools.org
- Nancy Brenholt, Payroll Technician – 651.351.8332 or payroll@stillwaterschools.org
- Tracy Caples-McDonald, Payroll Technician – 651.351.8328 or payroll@stillwaterschools.org
- Amanda Brunsvold, SSS Accountant – 651.351.8604 or brunsvolda@stillwaterschools.org