Internal Controls Manual

SOUTH BEND COMMUNITY SCHOOL CORPORATION

Updated June 2025

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CONTACT INFORMATION

If you have questions or concerns about internal controls, or want to share a suggestion, please contact:

- SBCSC Internal Auditor - auditor@sbcsc.k12.in.us
- SBCSC Chief Financial Officer, (574) 393-6100
- SBCSC Superintendent, (574) 393-6129

REPORTING CONCERNS

To report potential misuse of funds, or concerning behavior, please contact any of the individuals above or:

- SBCSC School Board, 737 Beale St, South Bend, IN 46616
- Indiana State Board of Accounts - (317) 232-2513 https://www.in.gov/sboa/political-subdivisions/schools/ (you are able to remain anonymous)

NOTE: You are able to share concerns anonymously internally, too.

- You can send interdepartmental mail to: Internal Auditor – Finance
- You can mail a letter to: Internal Auditor – Finance, 737 Beale St, South Bend, IN 46616

Any and all internal reports will be investigated by the Chief Financial Officer (CFO), and/or the Director of Internal Audits, and/or the District Accountant Director.

If a report is substantiated, the CFO, Auditor, Legal, and Human Resources will determine next steps. Next steps may include a combination of additional training, performance improvement plan, corrective action (up to and including termination), and/or escalating the concern to the State Board of Accounts.

INTRODUCTION

The purpose of this manual is to document the internal controls for accounting, budgeting, treasury, and procurement policies and procedures of South Bend Community School Corporation (SBCSC). This manual is designed to provide guidance and direction on SBCSC procedures.

The guidelines to achieve these objectives are derived from various financial best practices, state and federal laws and regulations. Sources used include Indiana State Board of Accounts' (SBOA) website (https://www.in.gov/sboa/political-subdivisions/internal-control-standards/), SBOA's report on Uniform Internal Control Standards for Indiana Political Subdivisions Policies (https://www.in.gov/sboa/files/UniformInternalControlStandards.pdf), Comptroller General of the United States, Committee of Sponsoring Organizations of the Treadway Commission, as well as example manuals of other school districts within Indiana.

Failure to follow the Internal Controls processes outlined herein will result in corrective action, up to and including termination.

HIERARCHY

In the event that there is a question about a policy or procedure not specifically outlined in this manual, administrative interpretations should be made first in accordance first with Federal Statutes, then State Statutes, then by similar existing SBCSC policies and procedures.

INTERNAL CONTROL SYSTEM

The Corporation's internal control system comprises the policies and procedures established to provide reasonable assurance that SBCSC objectives will be achieved. Accounting responsibilities, procedures, and guidelines should be implemented and designed to prevent:

- Misstatement of account balances because errors go undetected (both intentional and unintentional); and
- Misappropriation of cash and other resources of the School Corporation.

These objectives are pursued through a sound internal control structure which is carefully established and followed by business office personnel as well as all other applicable personnel. Such an internal control structure can also tend to promote operational efficiency. From a financial statement perspective, the accounting system, control procedures and internal control systems.

ADOPTION OF INTERNAL CONTROL STANDARDS

Indiana Code IC 5-11-1-27(g) provides that, after June 30, 2016, the legislative body of each political subdivision must adopt the minimum internal control standards as defined by SBOA. Additionally, the legislative body must ensure that personnel receive training concerning the internal control standards and procedures adopted by the political subdivision. The purpose of internal controls is to provide reasonable assurance that the mission and objectives of the school corporation will be achieved.

The same law requires that training be given to all employees whose duties include receiving, processing, depositing, or having access to funds that belong to the federal government, state government, school corporation, or another governmental agency. This training must be done for current employees and new employees whose duties entail any of the above described duties hired after the internal control standards are adopted. The training must be documented.

The SBOA has developed training materials and these materials may be found on the following website http://www.in.gov/sboa/5072.htm under the training section.

The internal control standards define "Legislative Body" as the School Board for both corporation funds and extracurricular activities funds oversight and define "Management" as a combination of the Superintendent and the financial officers, (i.e. CFO, District Accountant Director, ECA treasurers, and food service director).

The policies and procedures of SBCSC were established in accordance with State and Federal Statutes. As statutes and case laws change over time, so may internal procedures. This manual will be routinely updated to stay in compliance with State and Federal guidelines.

OBJECTIVES OF INTERNAL CONTROLS

- Reporting – financial and non-financial information is reliable, accountable, and transparent
- Operations – continued improvements to effectiveness and efficiencies of the organization, and safeguarding of its assets
- Compliance – adherence with applicable laws, regulations, contracts, and grant agreements

CONTROL ENVIRONMENT

The control environment is the foundation for all other components of internal control, providing discipline and structure.

- An environment in which competent people understand their responsibilities, the limits of their authority, and are knowledgeable, mindful and committed to doing what is right and doing it the right way.
- Employees in this environment are committed to following the organization's policies and procedures, and its ethical and behavioral standards.
- The control environment encompasses technical competence and ethical commitment. It is an intangible factor that is essential to effective internal control.

https://www.freepik.com/premium-vector/IC 5-components-internal-control-framework-control-environment-risk-assessment-control_172620595.htm

https://www.finance.ucla.edu/corporate-accounting/controls-and-accountability/control-practices/how-to-establish-effective-controls

GOVERNING BOARD'S & MANAGEMENT'S RESPONSIBILITIES

- Establish and effectively communicate written policies and procedures, a code of ethics & standards of conduct.
- Behave in an ethical manner, creating a positive tone "at the top."
- Require the same standard of conduct from everyone within the organization.

MANAGEMENT'S RESPONSIBILITIES

- Set the highest level of integrity, transparency, personal and professional standards.
- Leadership philosophy and operating style that promotes internal control.
- Clear assignment of authority and responsibility.

GUIDELINES

- If there is a conflict of interest, the disclosure statement may be obtained from Human Resources and must be completed and signed in front of a witness and given to the appropriate supervisor. Conflicts of interest must be disclosed before business is conducted or personnel is hired.
- Policies and corresponding forms are available to all employees and board members on the SBCSC website to include:
    - Administrative Policies & Procedures
    - Business & Finance Bulletins
    - Employee Handbook
    - Purchasing Manual
    - Personnel Memorandum
- The Governing Body formally adopts an annual budget.

- SBCSC adopted a Policy Manual based on SBOA guidelines. Those policies are reviewed and updated regularly by the Governing Body.
- All positions shall be approved through the budget process in accordance with the organizational plan submitted by the Superintendent and approved by the Governing Body.
- All positions require a job description and copies shall be maintained in Human Resources.
- Employee limits of responsibility and authority are defined.
- Control procedures and reporting relationships should be clear.

RISK ASSESSMENT

Risk assessments assist managers in prioritizing the activities where controls are most needed. The Governing Body and Management must assess the risk of operations continually.

SBCSC has chosen to transfer the most common types of risk through the purchase of the following types of insurance:

- Property and Casualty
- Liability
- Errors and Omissions
- Workers Compensation
- Surety Bonds

Risk Evaluation

		Impact		
		Minor	*Moderate*	*Severe*
Likelihood	*Very Likely*	Medium Risk	High Risk	Extreme Risk
	Likely	Low Risk	Medium Risk	High Risk
	Unlikely	Low Risk	Low Risk	Medium Risk

https://omb.ri.gov/sites/g/files/xkgbur751/files/documents/control-guide/InternalControlGuide-Section4HowtoConductaRiskAssessment.pdf

There are some risks that cannot be anticipated as they relate to financial and compliance issues. We have assessed and identified certain risks that necessitate the development of internal control policies and procedures. Internal controls will not eliminate all risk but will help reduce risk to gain reasonable assurance that reporting, and compliance objectives are met.

OBJECTIVES

- Utilize Risk Evaluation to rank the risks SBCSC faces to rank which should be addressed first.
- Collections are complete, timely and accurate.
- Disbursements are for valid SBCSC purposes and are properly recorded.
- Assets are properly safeguarded.
- SBCSC follows contractual, local, state, and federal laws and regulations.

SIGNIFICANT AREAS OF RISK

COLLECTIONS (GENERAL)

- Deposits not made within 3 business days.
- Deposits not made intact.
- Funds not locked away until they are deposited.
- Absence of segregation of duties in counting and preparing deposits.
- Receipts not coded to proper revenue codes.
- Receipts not assigned to appropriate funds.
- Unreconciled accounts.
- Comingling of funds.

DISBURSEMENTS/DRAFTS

- Improper reporting on financial statements; inaccurate reporting for the Governing Body – monthly budget vs actual.
- Possible loss of school district funds; inappropriate disbursement; theft malfeasance.

SAFEGUARDING ASSETS

- Misuse or loss of assets (i.e. checking accounts, investment accounts, etc.); not limited to only capital assets.
- Reimbursement of grant funds.

RECONCILIATION OF ACCOUNTS
- Misuse or loss.
- Missing entries.

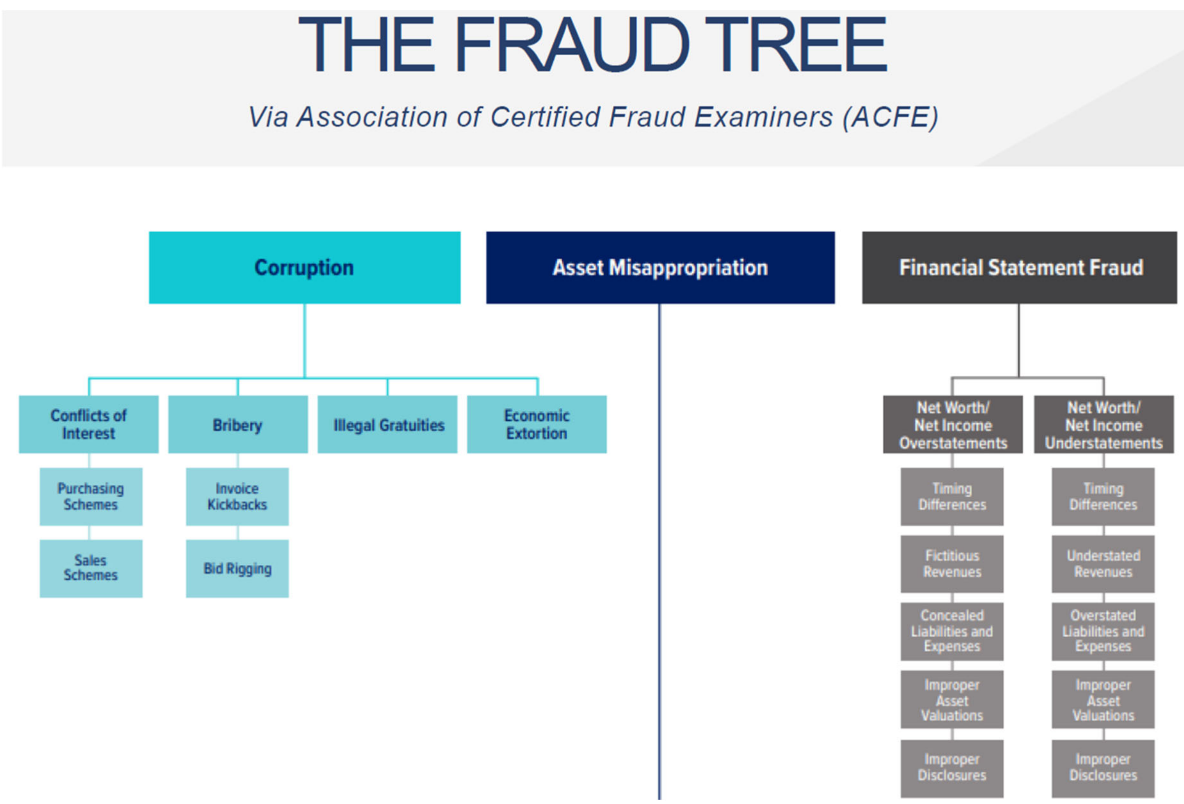
DEBT MANAGEMENT
- Debt issuances not in compliance with state law.
- Violations of the policies of the Board of Trustees.
- Additional effort with the annual budgetary practices.
- Potential for defaulting on principal and interest payments.

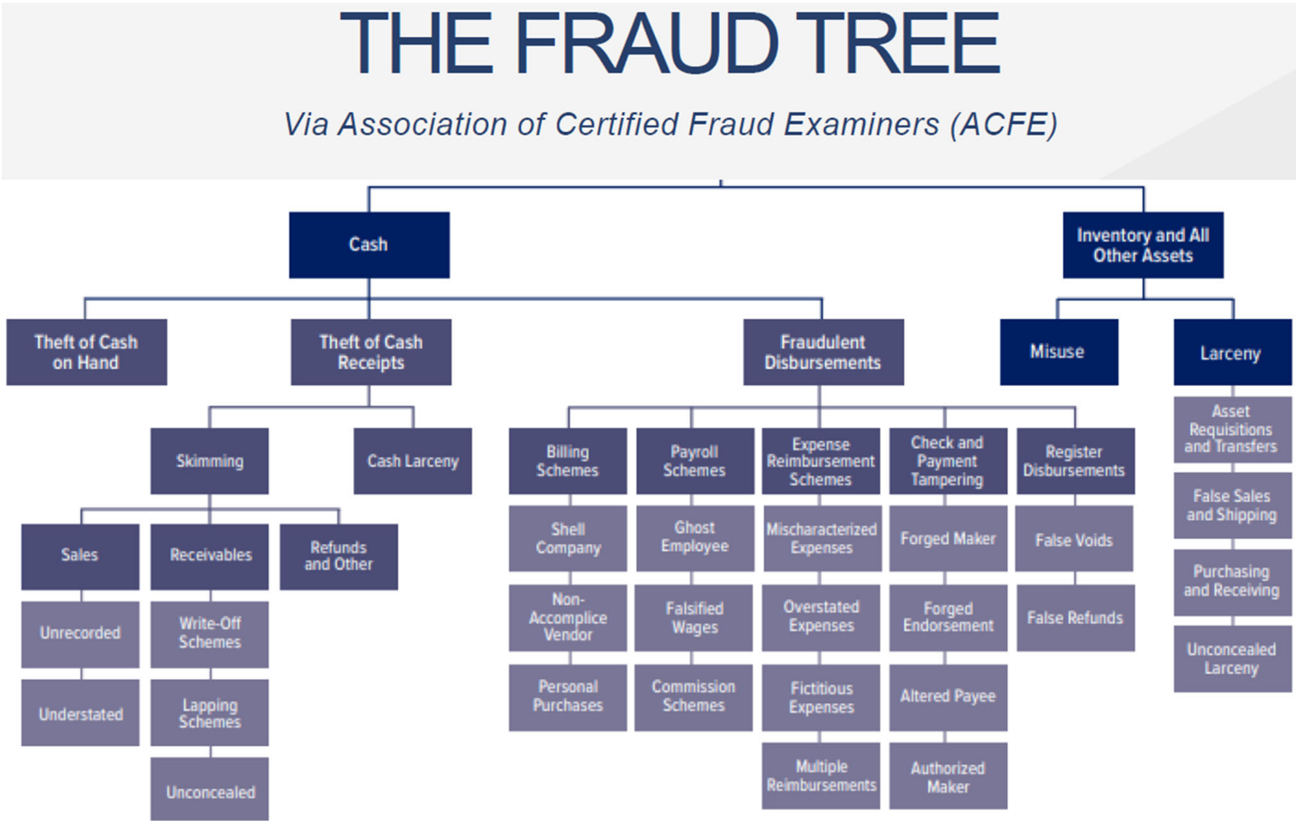
GRANT MANAGEMENT
- Grant requirements may have changed.
- The Director of Federal Grants is not made aware of the grant transactions.

The significant areas of risk are identified above, and policies and procedures will be documented in the next section to explain how SBCSC plan to implement internal controls to help reduce the risks associated with these areas of operations.

FRAUD

Internal controls are the best way to protect against fraud and misuse of funds. Below are examples of fraud.





SEGREGATION OF DUTIES

One of the most effective ways to prevent fraud is to utilize segregation of duties. No singular person should be overseeing a financial process from start to end.

Examples of duties to segregate within each area are:

1. Receivables (cash, checks, credit card payments, etc.) – collecting, depositing, recording, reconciling
2. Purchasing – ordering, receiving, invoice approval, payment processing, reconciling
3. Inventory – requisition, receipting, disbursements, conversions to scrap, receipt of scrap proceeds

CONTROL ACTIVITIES

Detailed implemented procedures are documented. The objectives, policies, and procedures are described for each of the significant areas identified in the Risk Assessment section.

CASH, CHECKS, GIFT CARDS

All cash and checks must be kept under lock and key. Cash and checks must always have multiple people verifying the amounts. See guidance in this manual.

Corporation/grant purchased gift cards must be treated as cash and documented properly. See guidance in this manual.

CONFLICT OF INTEREST

The School Board shall not knowingly approve a contract or purchase using any funds received from a Federal grant or award in which a Board member, employee, or agent of the Board has a pecuniary interest.

The Board shall not knowingly approve a contract or purchase using funds other than any of those received from a Federal grant or award in which a Board member, Corporation employee, or agent of the Board or their spouse or dependent profits or has a pecuniary interest unless the Board member, employee, or agent with the profit or pecuniary interest makes the written disclosure on State Board of Accounts Form 236 required in I.C. 3IC 5-4.1-1-4, and the disclosure is approved by vote of the Board before the Board vote on the contract or purchase.

A Board member shall not participate in the discussion or vote on the acceptance of their disclosure and the vote on the contract or purchase addressed by their disclosure.

A Corporation employee or agent of the Board shall not be called upon to contribute to or participate in the Board's discussion on the acceptance of their disclosure and the contract or purchase addressed by their disclosure.

The Superintendent shall see that a written disclosure of a conflict of interest on State Board of Accounts Form 236 that is approved by the Board is filed with the State Board of Accounts and the Clerk of the Circuit Court within fifteen (15) calendar days after approval by the Board.

Notwithstanding the above provision, the standards prohibiting conflict of interest in Bylaw 0144.3, Board Policy 1130, Board Policy 3113, and Board Policy 4113 apply to all Corporation employees, officers (that is, all members of the Board), or agents of the Board. No written disclosure shall exempt a Corporation employee from disciplinary action for violation of the conflict of interest provisions in those policies.

For the purpose of this policy the terms "pecuniary interest" and "profit" have the meaning given to those terms in I.C 3IC 5-44.1-1-4.

To address situations when outside interests may overlap or conflict with someone's activities in the corporation, the School Board should adopt policies regarding financial conflicts of interest.

Indiana Code § 3IC 5-44.1-1-4(b) describes a conflict of interest as:

> A public servant who knowingly or intentionally:
>
> > (1) has a pecuniary interest in; or
> >
> > (2) derives a profit from; a contract or purchase connected with an action by the governmental entity served by the public servant commits conflict of interest, a Level 6 felony.

In the event of a possible conflict of interest, the staff member should contact Human Resources to complete a Conflict of Interest Form.

REFERENCE RESOURCES

BOARD POLICIES

Many board policies will be shared in this manual, but not all. To review all board policies, go to the School Board's page on the SBCSC website and proceed to the "Board Docs" link. Finally, click on the "Policies" menu. Follow this link for quick access: https://go.boarddocs.com/in/sbcsc/Board.nsf/Public

STATE STATUTES

Many State Statutes are also referenced throughout this manual. All statutes may be found here: https://law.justia.com/codes/indiana/title-5/. Including excerpts from Indiana's Public Purchasing laws. For all purchasing laws, follow this link: https://law.justia.com/codes/indiana/title-5/article-22/

There are school-centric Indiana laws/policies on the State Board of Accounts' website found here: https://www.in.gov/sboa/political-subdivisions/schools/

FEDERAL STATUTES

Many Federal Statutes also apply to schools. See the Code of Federal Regulations available here: https://www.ecfr.gov/

Department of Finance Guidelines

FINANCIAL REPORTING

The district is subject to regulations from different state and federal regulatory authorities. The regulatory authorities require the district's Finance Department to prepare and submit periodic reports. The Finance Department also generates reports for both internal and external audiences.

CASH BASIS FINANCIAL STATEMENT

The district operates on a cash basis accounting method. The District Accountant Director, or designated employee, will prepare a cash basis monthly financial statement. This statement will be prepared after the month is closed and will be approved by the CFO (or designated employee). The monthly financial statements will be presented to the School Board.

ACCRUAL BASIS FINANCIAL STATEMENT

If required by regulatory authorities at a state or federal level, the district will endeavor to prepare accrual basis financial statements. Since the district operates on a cash basis, financial assumptions will have to made to the best of the expertise of the Finance Department. The Finance Department can seek support from outside consultants to prepare and compile accrual basis statements.

Accrual basis workpapers, based on internal financial data, may be prepared by the Director of Internal Audits or any other qualified designee. The workpapers will need to be reviewed and approved by the CFO.

Based on the workpapers, the department, or outside consultants/firm, can prepare the final accrual basis statements to be reviewed and approved by the CFO.

GATEWAY BUDGET FORMS

The Chief Financial Officer (CFO), or a designated employee, should have the permissions to prepare and submit Indiana Gateway budget forms.

ANNUAL FINANCIAL REPORT (AFR) & SEFA ON GATEWAY

The Chief Financial Officer (CFO), or a designated employee, should have the permissions to prepare and submit Indiana Gateway financial reports.

FORM 9 AND FINANCIAL TRANSPARENCY REPORTS

The Chief Financial Officer/District Budget Director/District Accountant Director/Director of Internal Audits can perform the preparation and submission of Form 9 reports.

Indiana Gateway requires that the reports be certified and approved by the Superintendent, CFO, and School Board members.

REPORTS TO EXTERNAL STAKEHOLDERS

Upon request, and as required by State/Federal guidelines, SBCSC needs to send financial reports to external stakeholders.

To ensure accuracy, it is recommended, that whenever possible, the Chief Financial Officer or Deputy Treasurer review and approve the reports prior to submission.

OTHER REPORTS

The CFO, or a designated employee, has the authority to prepare and submit other reports to meet state, federal, or other guidelines and requirements, as needed.

BUDGETS & BUDGET CONTROL

Budgets must be approved and adopted by the School Board, as required by the Department of Local Government Finance (DLGF).

Grant budgets shall align with the individual approved Grant Award Notifications.

For other funds, the Finance Department may establish budgets as necessary to meet District needs. The Administration will endeavor to manage District expenditures within budgetary constraints. The Finance Department may implement various budget control measures to ensure adherence to approved or adopted budgets. Budgets may be amended or transferred as required, subject to appropriate approvals and authorization by designated Finance Department personnel.

INVOICING

All invoicing at department or school level needs to be approved and authorized by the Finance Department. Finance will provide guidance on who should generate the invoice(s), the information that is required, the process to send the invoice, the process to collect funds, etc. No invoice shall be sent prior to approval.

GRANTS VS. GIFTS

Gifts/donations are different from grants. Grants are usually money received from state or federal entities while Gifts are received from individuals or private businesses.

Gifts are usually for one or two specific purposes. An example would be a local business donates money for new athletic uniforms. Another example would an educational foundation donating money to cover the registration fees for a conference for 9th grade teachers at a high school.

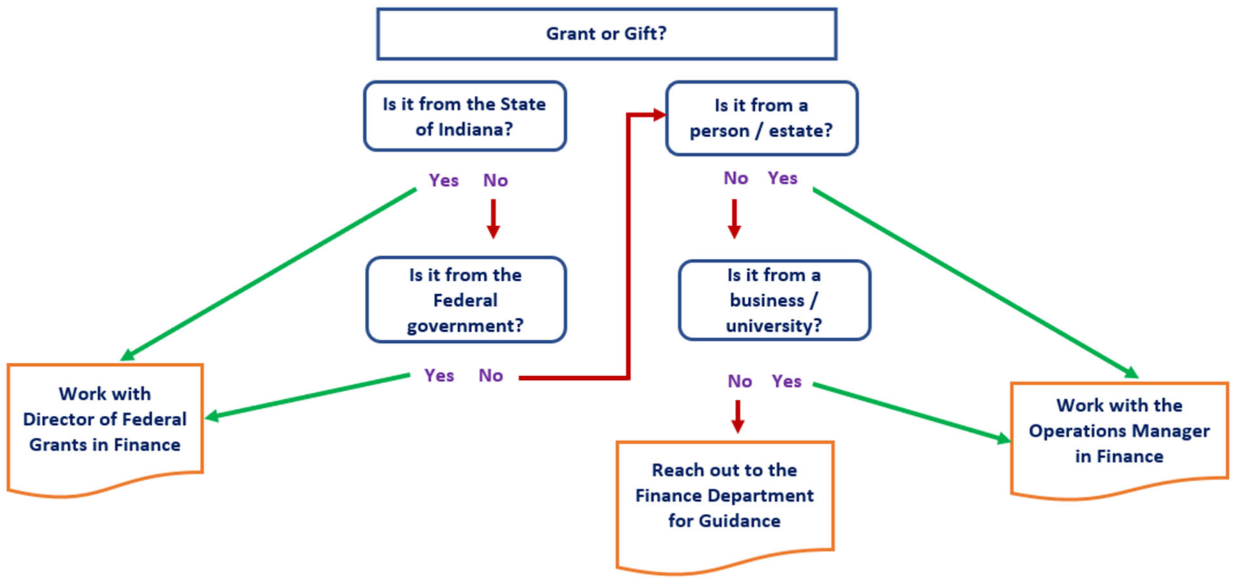
Gifts may also be items rather than money. An example is a local restaurant providing a lunch to teachers at a school. Another example is a business donating a new scoreboard to a school.

A grant is usually for a variety of items working toward a particular goal. An example is the Title I grant awards money to qualifying schools to help provide instructional support, family engagement, interventions, technology, etc. for low-income students.

Even if the entity giving us the money, or items, calls the money a grant, it is not often a grant for SBCSC purposes (unless from State/Federal sources).

If there is confusion about the types of funds you are receiving, or applying for, please reach out to the Finance Department for clarification. See diagram below for a visual representation.

Decision tree on next page…



GIFTS/DONATIONS FOR DISTRICT OR SCHOOL

BOARD POLICY 7230

The School Board is duly appreciative of public interest in and good will toward the schools manifested through gifts, grants, and bequests. The Board reserves the right, however, to specify the manner in which gifts are made; to define the type of gift, grant, or bequest which it considers appropriate; and to reject those which it deems inappropriate or unsuitable. If accepted, the Board will attempt to carry out the wishes of the donor.

All gifts, grants, or bequests having a value of more than $100.00 shall be accepted by the Board. The Superintendent may accept for the Board gifts of lesser value.

Gifts, grants, and bequests shall become the property of the Board and will be subject to use by the Corporation as determined by the policies and administrative guidelines applying to all properties, equipment, materials, and funds owned by the Board.

Any equipment purchased by an organization for use in the school or at a Corporation-related event shall be submitted to the Board, prior to purchase, so it can determine if the Corporation would incur any liability by its use.

The Board reserves the right to not accept such liability and thus deny the use of the equipment by students or Corporation employees.

PROCEDURE/POLICY

If any school or department within the district receives any donations or gifts from any individual or entity, certain procedures will need to be followed.

For gifts, the requirement is to complete the South Bend Community School Corporation Gift Application Form (found here: https://www.sb.school/portals/employee-resources) and submit it with the check, gift letter, and other documentation to the Finance Department. Finance will deposit the check/money order/etc. and share an expense account which can be used for expenditures.

If donors have certain requirements regarding their donation’s utilization scope, the user of the money (i.e.: The Principal at the recipient school, the department head for the recipient department etc.) will be responsible to ensure that the donation is spent in line with the donor’s requirements.

The recipient school/department must maintain records of how the funds were spent (example: contracts & receipts).

All gifts or fundraising events at district buildings will need to be reported to the School Board.

GIFTS TO EMPLOYEES & COWORKERS

ALL EMPLOYEES

Money (in the form of cash, check, Visa/Mastercard/Discover Gift Card) shall never be accepted.

GIFTS FROM VENDORS – ALL EMPLOYEES

A Corporation employee making a recommendation to the Board on a matter to be considered by the Board shall not accept a gift or gratuity from a vendor, person, or entity having a substantial personal or pecuniary interest in the Board's decision on the matter in accordance with the restrictions and provisions of I.C. 3IC 5-44.1-1-4.

Employees shall avoid gifts from those who have a business relationship with SBCSC, seek official action from SBCSC, or whose interest could be affected by the employee's official duties.

$20/$50 rule - Employees may accept unsolicited gifts valued at $20 or less per occasion with a total limit of $50 from the same source within a calendar year. If either limit is exceeded, the employee shall not accept.

Cash and gift cards are not allowed. Gift cards for food or coffee vendors may be allowed if under the limit.

For gifts that are outside of the approved criteria…

- if it is not feasible to return the gift, or if the giver doesn't want it back, donate the gift to charity.
    - if not feasible to donate, place gift in a common area for general use and consumption.

ADMINISTRATORS

The School Board discourages the presentation of gifts to administrators.

Upon the recommendation of the Superintendent, the Board shall consider, as appropriate, the presentation of token gifts to retiring members of the staff who have rendered service for a period of time.

Administrators shall not accept any form of compensation from vendors that might influence their recommendations on or raise a conflict of interest with respect to the eventual purchase of equipment, supplies, or services. See also Board Policy 1130 - Conflict of Interest. Furthermore, administrators shall not accept any compensation from a vendor after a decision has been made to purchase equipment, supplies, or services from said vendor. In addition, administrators who recommend purchases shall not enter into a contractual arrangement with a vendor seeking to do business with the Corporation or a vendor with whom the Corporation is doing business, whereby an individual administrator receives compensation in any form for services rendered.

Such compensation includes, but is not limited to cash, checks, stocks, or any other form of securities, and gifts such as televisions, microwave ovens, computers, discount certificates, travel vouchers, tickets, discount on personal services, passes, and other such things of value.

In the event that an administrator receives such compensation, albeit unsolicited, from a vendor, the administrator shall notify the Superintendent, in writing, that s/he received such compensation and the compensation has been returned to the vendor.

COWORKERS

Gifts from one employee to another are generally allowed. The exception would be in the event that a gift was meant as a bribe, harassment, to supplement salary, or as a quid pro quo.

Examples where a gift would not be allowed:

1. Supervisor promising a gift to an employee if he/she/they works on a special project.
2. A gift from one employee to another if the receiving employee remains silent about an issue.
3. An unwelcomed gift from one employee to another in hopes of pursuing a romantic relationship.
4. A supervisor purchasing a gift card to supplement an employee's salary.

GIFTS FROM STUDENTS/PARENTS TO STAFF MEMBERS

Policy 3214 - The School Board discourages the presentation of gifts to professional staff members from students and their parents because it could embarrass students with limited means and gives the appearance of currying favor.

It is the policy of the Board that no professional staff member should expect or accept gifts for carrying out the terms of his/her teaching contract.

If a staff member has provided an unusual amount of extra help for a student and the parents insist on showing appreciation, expression other than money may be accepted.

The Board does recognize, though, that gift-giving to certified staff members at Christmas fits the spirit of the season and gift-giving at the close of an academic year is a part of tradition. At these times, gifts other than money may be accepted.

Upon the recommendation of the Superintendent, the Board shall consider, as appropriate, the presentation of token gifts to retiring members of the staff who have rendered service for a period of time.

GIFTS PURCHASED WITH SBCSC FUNDS

Gifts should not be purchased from SBCSC funds (including grants). Our goal is to maximize dollars available to educating our students.

An exception to this is employee recognition awards, gifts given by Superintendent, gifts given by the School Board.

DEBT MANAGEMENT – BONDS, LEASES, LOANS

OBJECTIVES

- Ensure that school, state, and federal regulations are understood and followed regarding issuance of debt.
- Ensure that all grant regulations are understood and followed regarding issuance of debt.
- Ensure that note disclosures in the financial statements contain all required elements.

GUIDELINES

- All debt issuances are made in compliance with state law and school codes.
- All transfers are examined to ensure they do not meet qualifications to be classified as debt.
- All debt issuances will only be made after approval of the Board of Trustees.

All debt is approved by the School Board. Copies of bonds, loans and lease payments are provided to the Finance Department to initiate the recurring payments until the debt is satisfied. The Finance Department is responsible for uploading any new debt for new General Obligation Bonds and Lease Purchase Agreements to Indiana Gateway.

All debt payments follow the same procedure as other payments. A debt payment claim is processed for the amount specified in the debt schedule. The claim is submitted to the Accounts Payable team and the team processes it similar to all regular vendor claims. The payments are also posted in the financial system; like all other vendor payments or expenses.

DEPRECIATION METHOD – STRAIGHT LINE METHOD

The district operates its finances on a cash-basis methodology; however, for accrual-basis financial statements, the district needs to depreciate its assets. The straight-line depreciation method will be used to depreciate the Corporation's assets.

During the preparation process of the accrual-basis financial statements, the Finance Department will assign standard, appropriate lifetime to the depreciable assets.

Consistency should be maintained in terms of assigning lifecycle to assets within the same or similar categories, unless there are any special circumstances related to an asset or asset category.

JOURNAL ENTRIES/TRANSFERS

In the event the Fiscal Officer needs to make a change to an expenditure that has already been paid (ex: changing which fund line it was paid from, splitting the payment between fund lines, etc.), a journal entry (JE) will need to be completed. The District Accountant Director, or a designated employee, will need to process the journal entries.

GUIDANCE

- Fiscal Officers need to make every effort to minimize the number of Journal Entries that need to be made through proper grant/fund planning.
- Fiscal Officers are responsible for planning out expenditures from their grants and applicable general funds.
- Fiscal Officers need to identify JEs at least 30 days PRIOR to a grant ending, and/or the year ending.

PROCESS

In order to complete the JE requests, the Fiscal Officer will need to share a spreadsheet containing:

- Account line moving FROM,
- Account line moving TO,
- amount to move,
- description of transaction,
    - PO number
    - employee number

GIFT CARDS – ALL FUNDS & ECA ACCOUNTS

The School Board must authorize the purchase of gift cards, *in advance*, through a resolution that has been approved in the board minutes. This includes purchases made from general education funds and/or grant funds. See form in Addendum 2.

Gift cards shall not be purchased using personal funds if reimbursement will be requested later.

The purpose(s) and intended recipients for which Gift Cards may be issued must be specifically stated in the resolution. Purchase and issuance of Gift Cards should be handled by a designated employee (designated by Principal or Department Head).

The designated responsible official or employee shall maintain an accounting system, or log, which would include the name of the business from which gift cards were purchased, gift card number(s), the amounts, date the card(s) was acquired, person gift card was issued to, proof that the gift card was received by the person it was issued to, etc. Use "**Gift Card Tracking Form 2025**" found here: https://www.sb.school/portals/employee-resources. Submit a copy of the completed forms to auditor@sbcsc.k12.in.us for auditing purposes.

Gift cards must be treated as cash and kept under lock and key.

Gift cards shall not be used to bypass the accounting system.

Additionally, any purchase or issuance of gift cards without proper documentation may be the responsibility of that officer or employee.

Inventory

Gift Cards must be inventoried once a month by comparing the current stock against the tracking form and originally approved number/amounts. If an issue is discovered, elevate to your supervisor and Finance.

Failure to properly manage gift cards, or usage other than approved, will resort in disciplinary action.

PETTY CASH – BOARD POLICY 6620

The School Board recognizes the convenience afforded the day-by-day operation of the schools by the establishment of a Petty Cash Fund not to exceed $500 maximum.

The Board shall allow small petty cash funds to be established provided controls are imposed by the Superintendent to prevent abuse of such funds or total spending to exceed the fund appropriation.

The custodian of the petty cash fund shall ensure that the funds in his/her care shall be disbursed only for minor expenditures not readily deferred. No petty cash fund may be used to circumvent the purchasing procedures required by law and the policies of the Board. A receipt for petty cash must be signed by the person making the request and include such supporting documentation as may be appropriate. The petty cash box must be secured daily. The Cash Box Inventory Form must be completed monthly.

The custodian of the petty cash fund shall prepare a schedule of disbursements when the funds available have declined to less than twenty-five percent (25%) of the full amount authorized and shall show the disbursements by line account numbers. The custodian shall submit the schedule to the Superintendent with a voucher requesting replenishment in like amount.

CASH CHANGE FUND – BOARD POLICY 6621

The School Board recognizes the convenience of a cash change fund in the day-to-day operation of the School Corporation.

The Board authorizes the establishment of a cash change fund by means of a check drawn on the appropriate Corporation fund in an amount designated by the Board. The fund shall be under the direction of the Superintendent who may designate a building cashier who shall be responsible for providing change as needed and for the safekeeping and accounting of cash change funds in their possession.

The Superintendent may request the Board to increase or decrease the amount of this fund appropriate to the need of the schools. When the fund is no longer needed, all remaining monies shall be returned to the appropriate fund.

The Cash Box Inventory Form must be completed daily.

FINANCIAL TRANSPARENCY

The Finance Department is committed to financial transparency and is receptive to constructive feedback.

Some of the methods of achieving financial transparency include:

- Regularly providing reports to internal Fiscal Officers at the department/school level.
- Fiscal officers having access to their financial information in the Corporation’s finance software.
- Budgets are planned with department feedback, public feedback, and School Board feedback.
  - Multiple public meetings are held.
- Grant reimbursement requests are submitted regularly.
  - These requests are reviewed by the awarding agencies to ensure that expenditures are in line with approved grant objectives.
- Financial reports are submitted to the School Board for review regularly.
  - The Finance Department will respond to questions, concerns, suggestions of the School Board.
- Financial reports, and budgets are shared with the public via Board Docs (School Board Documents) as well as on SBCSC’s website under the Finance Department.

RECORDS RETENTION

It is imperative that all required records are properly saved and maintained. The State of Indiana and/or Federal Government require that we maintain records for a set period of time. The period of time depends upon the type of document.

The ultimate up-to-date guidance that should be used is available on the Indiana Archives and Records Administration website found here: https://www.in.gov/iara/#tab-702057-6-Records_Retention. See Addendum 3 for most commonly used document types and requirements.

EXTERNAL AUDITING

SBCSC is audited regularly by the Indiana State Board of Accounts (SBOA). The Finance Department will take the lead coordinating with SBOA, or SBOA's designee, to complete the audit as efficiently as possible.

All departments will assist with providing supporting documentation to SBOA as thoroughly and efficiently as possible.

Some of the steps include:

- Providing access to financial software and/or providing numerous comprehensive reports to external auditors.
- Auditors interviewing School Board members.
- Auditors complete a deep-dive into reports and financial transactions.
- Auditors request samples of transactions from Finance, Human Resources, school ECAs, other departments.
    - Samples include copies of: checks, purchase orders, quotes, invoices, conflict of interest statements, employee pay history, employee benefit history, deposit slips, bank statements, employee contracts, benefits statements, etc.
- Auditors review Schedule of Expenditures of Federal Awards (SEFA) to look for discrepancies in grant spending and usage.
- Auditors review individual grant folders to ensure accuracy of grant reimbursements and spending parameters.
- Anonymous questionnaires are sent, randomly, to employees asking about internal controls and any potential misuse of funds.
    - Auditors may request additional information from Finance based upon results.
- Finance completes questionnaires about Finance employees' qualifications.
- Finance answers questions about individual transactions, as requested.
- Upon completion of the audit, the Auditors share findings with SBCSC.
- SBCSC prepares a response/plan to address any findings.
    - Any findings that are shared by State Auditors are addressed to improve our processes and to prevent future findings.

Recent audit reports are available on the SBCSC's website.

Purchasing/Accounts Payable

OBJECTIVES

- Vendor data is well maintained and up-to-date
- Disbursements are for an approved purpose and are necessary.
- Payments are complete, timely, and accurate.
- Disbursements are accurately coded and recorded in the accounting system.
- Disbursements are legally appropriated.

GUIDELINES

- Accounts Payables (A/P) payments are processed daily, weekly, or monthly, as needed.
- More than one person reviews the A/P payment process.
- Checks are printed using Financial Software based on approved AP Check Batches.
- In the event that a purchase order needs modified (after it has been processed through the system), the Purchasing Director must be consulted for guidance.
- Separate employees will code invoices and POs, enter requisitions, and process check files.
- Only employees approved by the Chief Financial Officer will be permitted to overspend any one expenditure line.
- In the even that there may be a Conflict of Interest with a vendor, the Conflict of Interest Form shall be filled out PRIOR to utilizing the vendor.
- SBCSC is tax exempt. If you need a copy of our exemption form for a purchase, reach out to the Finance Department.

- Supplies and/or services must never be sent or performed at an employee's residence. All supplies / services must be delivered to an SBCSC building.

PURCHASING THRESHOLDS & METHODS

According to IC 5-22-8-2, for purchases less than $50,000 the purchasing agent (Superintendent) should follow policies established by the purchasing agency or rules adopted by the governmental body.

The Board will need to approve all contracts, but not a detailed presentation process, if $50,000 or less. For $50,000 or more, the Board will need to review and approve after having the opportunity to ask questions.

IC 5-228-3 states that, "for purchases of $50,000 to $150,000 the purchasing agent should invite three quotes from businesses known to be in the field. The invitation to quote must be mailed at least seven days before the deadline for receiving quotes." SBCSC must maintain copies of Quote Requests, Requests for Proposals (RFPs), review and scoring of submissions, etc.

In certain situations, under IC 5-22-10-1, special purchasing methods may be used where quotes are not required. Some types of specific methods include: emergency conditions, savings to governmental body, data processing contract or license agreements, compatibility of equipment, accessories, or replacement parts, no offer received under other purchasing methods, governmental discounts available (Cooperative Purchasing Organization), and single source purchases.

Any and all contracts that an employee may wish to enter into on behalf of SBCSC, needs to first obtain approval before services are rendered. The Board will need to approve all contracts, but not a detailed presentation process, if $50,000 or less. For $50,000 or more, the Board will need to review and approve after having the opportunity to ask questions.

The Legal Department should review all contracts prior to signing. The Legal Department must review any contract that requires an Opinion of Counsel, or any contract waiving any legal rights of the Corporation or Board. The Legal Department must maintain electronic copies of all contracts.

In the event the Corporation needs to purchase land or a structure with a total price that exceeds $25,000 (twenty-five thousand dollars) IC 36-1-10.IC 5-5 requires, "the School Board to pass a resolution that it is interested in purchasing the land. The purchasing agent must appoint two appraisers to determine the fair market value. Appraisals are returned within thirty days and they are kept on record for at least five years. The purchasing agent must present the appraisals to the School Board."

GENERAL PURCHASING GUIDELINES – IC 5-22-8-2, IC 5-22-8-3, IC 5-22-9

Purchase Type	Dollar Threshold	Procedure Required
Micro/Small	$50,000 and less	No quote needed.
Quote	$50,001-$150,000	Obtain 3 quotes unless there is a special circumstance. Follow most restrictive
Bid/RFP	$150,001 and above	Competitive Bidding Process as mandated by the State unless there is a special circumstance.

If federal dollars are used, then there are different purchasing thresholds that apply. See table below. Federal dollars may include these grants: Title, Perkins, Special Education. If you have questions about whether your grant is a federal grant, reach out to the Director of Grants in the Finance Department.

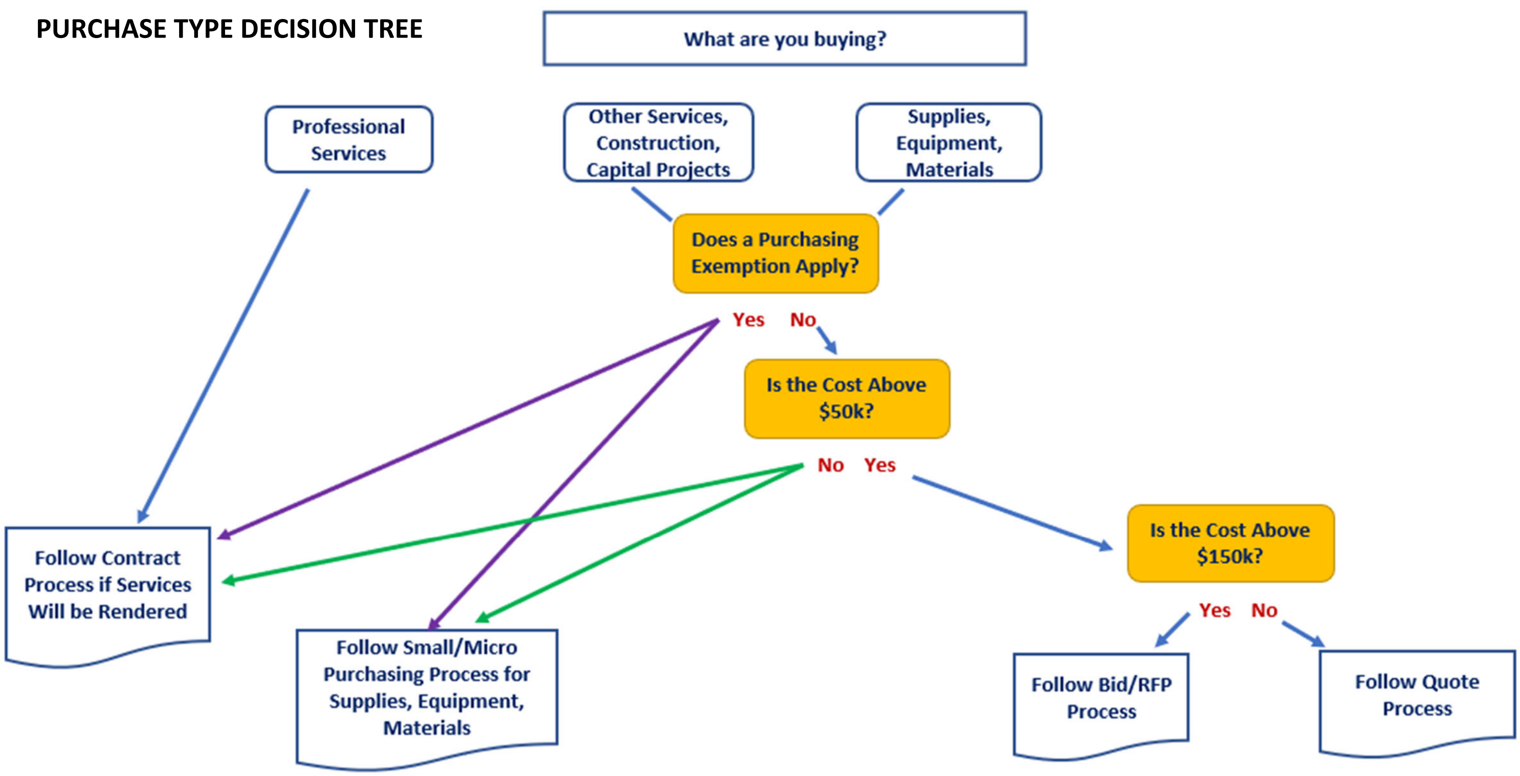
FEDERAL PURCHASING GUIDELINES - §200.320 (using Federal dollars)

Purchase Type	Dollar Threshold	Procedure Required
Micro	$10,000 and less	No quote needed.
Quote	$10,001-$150,000	Obtain 3 quotes unless there is a special circumstance. Follow most restrictive
Bid/RFP	$150,001 and above	Competitive Bidding Process as mandated by Federal guidelines unless there is a special circumstance.

TOTALITY OF PURCHASE

When deciding which purchasing threshold a service or supply should fall under, consider the total dollar amount of payments that vendor will receive for that project/supply within a 12 (twelve) month period. Based on that 12-month total, you will know if it qualifies as a micro, small, or large purchase.

PURCHASE TYPE DECISION TREE



TAX EXEMPTION

SBCSC is a tax-exempt entity. Make sure the vendor knows that SBCSC is tax exempt. A copy of the exemption can be obtained from Finance.

Some businesses don't process this exemption or some transactions may not allow for the processing of the exemption (ex: purchases at restaurants, purchases in person Dollar General, etc.). In the event that the vendor doesn't process these exemptions, tax will still need to be paid and is reimbursable (if applicable)

PURCHASING – BOARD POLICY 6320

It is the policy of the School Board that the Superintendent shall act as the purchasing agent for the Board.

PURCHASES OF SUPPLIES

For purposes of this policy "supplies" means any property. The term includes equipment, goods, and materials. The term does not include an interest in real property. For purposes of this policy "purchase" means buy, procure, rent, lease, or otherwise acquire.

The purchasing agent may make open market purchases of supplies totaling no more than $50,000 for a single item or a group of similar items.

The purchasing agent must seek at least three (3) price quotations on purchases of supplies that are more than $50,000, but less than $150,000, except in cases of emergency or where materials are of such nature that price quotations would not result in a savings to the School Corporation.

The purchasing agent shall mail an invitation to quote at least seven (7) days before the time fixed for receiving quotes.

If the purchasing agent receives a satisfactory quote, s/he shall award a contract to the lowest responsible and responsive quoter for each line or class of supplies required. S/He may reject all quotes.

When the purchase of, and contract for, single items of supplies is equal to or exceeds the amount stipulated by statute, the Superintendent shall obtain competitive bids.

For a bidder or quoter to be considered responsive, the proposal must respond to all bid specifications in all material respects, contain no irregularities or deviations from the bid specifications which would affect the amount of the bid or otherwise provide a competitive advantage, and comply specifically with the solicitation and instructions to bidders or quoters. The purchasing agent or committee also may consider whether the bidder or quoter has complied with all applicable statutes, ordinances, resolutions, or rules pertaining to the award of a public contract.

For a bidder or quoter to be deemed responsible, the Board may request evidence from the bidder or quoter concerning:

A. the experience (type of product or service being purchased, etc.) of the bidder or quoter;
B. the financial condition;
C. the conduct and performance on previous contracts (with the Corporation or other agencies);
D. the bidder's facilities;
E. management skills;
F. the ability to execute the contract properly.

The purchasing agent or committee may consider the following factors in determining whether a bidder or quoter is responsible:

A. the ability and character of the bidder or quoter to provide the supplies
B. the integrity, character and reputation of the bidder or quoter
C. the competency and experience of the bidder or quoter

The Board reserves the right to reject any and all bids.

The Board shall be informed of the terms and conditions of all competitive bids. All bids must be entered upon the records of the Board at its next meeting following the bid opening. The Board shall accept or reject bids in a Board meeting open to the public and award contracts as a consequence of such bids.

The president and secretary of the Board are entitled, on behalf of the Board, to sign any contract. These contracts may include, but are not limited to, employment contracts and contracts for goods and services. However, each contract must be approved by a majority of the full Board. In the absence of the president or secretary, the vice president may sign the contract with the officer who is present.

Exceptions to the foregoing requirements may be permitted when purchasing from vendors who have been awarded State contracts or when purchasing from authorized State institutions.

The purchasing agent is authorized to make emergency purchases, without prior approval, of supplies needed to keep the schools in operation. Such purchases shall be brought to the Board for approval at the next regular meeting.

In order to promote efficiency and economy in the operation of the Corporation, the Board requires that the Superintendent periodically estimate requirements for standard items or classes of items and make quantity purchases on a bid basis to procure the lowest cost consistent with good quality.

Whenever storage facilities or other conditions make it impractical to receive total delivery at any one time, the total quantity to be shipped, but with staggered delivery dates, shall be made a part of the bid specifications.

Before the requisitioner places a purchase order, s/he shall have the Purchasing Department check whether the proposed purchase is subject to bid, whether sufficient funds exist in the budget, and whether the material might be available elsewhere in the Corporation. All purchase orders shall be numbered consecutively.

In the interests of economy, fairness, and efficiency in its business dealings, the Board requires that:

A. an opportunity be provided to as many responsible suppliers as possible to do business with the Corporation;
B. a prompt and courteous reception, insofar as conditions permit, be given to all who call on legitimate business matters;
C. where the requisitioner has recommended a supplier, the Purchasing Department may make alternate suggestions to the requisitioner if, in his/her judgment, better service, delivery, economy, or utility can be achieved by changing the proposed order;
D. upon the placement of a purchase order, the Purchasing Department shall commit the expenditure against a specific line item to guard against the creation of liabilities in excess of appropriations;
E. unless otherwise permitted by the purchasing agent, no purchase of supplies shall be allowed without a properly-signed purchase order. Employees shall be held personally responsible for anything purchased without a properly signed purchase order.

The Board may acquire by lease, by installment payments, by lease-purchase agreements, or by lease with an option to purchase provided the contract setting forth the terms of such a purchase shall not extend for more than a period specified by State statute.

During the current year provisions may be made in these agreements for renewal for the succeeding year, subject to appropriations being available.

PURCHASING APPROPRIATENESS & PRIORITY – ALL FUNDS & GRANTS

SBCSC employees and volunteers need to be mindful of how taxpayer dollars are spent. Our focus must be maximizing dollars available for student needs.

This means that before we order items, or schedule services, we seek to find the best price and are not ordering items that are excessive in cost. This is partly accomplished by the correct quote & RFP process, but it also needs to happen for smaller purchases.

Examples of responsible spending:

- instead of ordering an expensive laptop bag, you use the one provided by the I&T department or purchase with personal funds
- stay within GSA approved per diem when you are traveling

- instead of going to a restaurant where a main course costs $50+, go to a restaurant where the main course is $15
- instead of staying on site during a conference for $350 per night, stay at cheaper, nearby hotel
- instead of ordering lamps or personal office decorations with SBCSC dollars, those should not be purchased or should be purchased with personal funds

Thinking carefully about our spending choices ensures we have the best services available to our classrooms and students.

Items / services that are determined to be excessive in cost, or a misuse of funds, may not be paid by Corporation or grant funds. The employee may need to reimburse the cost.

Continued abuse of Corporation or grant funds may lead to disciplinary action, up to and including termination. When in doubt, ask Finance before expending money.

PERSONAL PURCHASES USING CORPORATION FUNDS – ALL FUNDS & GRANTS

It is strictly prohibited to use company funds for personal expenses or purchases. All expenditures should be business-related and aligned with the Corporation's needs. Personal items must be purchased using personal funds, not company resources. Personal items include, but are not limited to:

- food (unless part of a meeting/approved function)
- clothing - including alterations
- luggage
- ride shares - other than those as part of SBCSC approved travel
- laptop bags / planners - other than those provided by SBCSC on a regular basis
- electronics / accessories for personal items
- household goods
- gifts – other than approved by SBCSC

Any violation of this policy may result in disciplinary action. Please ensure that all purchases comply with Corporation guidelines and are pre-approved where necessary. When in doubt, ask Finance before spending money or making commitments.

PROCUREMENT – FEDERAL GRANTS

The Superintendent shall maintain a procurement and contract administration system in accordance with the United States Department of Education (USDOE) requirements (34 CFR 80.36) for the administration and management of Federal grants and Federally-funded programs. The Corporation shall maintain a compliance system that requires contractors to perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders. Except as otherwise noted, procurement transactions shall conform to the provisions of this policy and administrative guidelines (AG 6320) and comply with 34 C.F.R. 80.36.

PURCHASE OF SERVICES

For purposes of this policy "services" means the furnishing of labor, time, or effort by a person, not involving the delivery of specific supplies other than printed documents or other items that are merely incidental to the required performance.

The purchasing agent may purchase as follows:

A. For purchases of services anticipated to exceed the Board-approved amount in a single school year:
    1. If the purchasing agent has purchased services previously from a vendor, the purchasing agent may continue to purchase services from that vendor as long as the Board is satisfied with the services delivered by the vendor.

2. If a new vendor is sought to provide services, the purchasing agent will issue a request for proposal asking that interested vendors submit proposals to serve as vendors for those specific services. Notice of the request for proposal may be sent directly to potential vendors and/or posted on the Corporation's website. The purchasing agent will interview those vendors who respond to the request for proposal that the purchasing agent believes are able to provide the services sought and will select the vendor from those interviewed. The purchasing agent may seek input from other administrators or Board members in making the selection.

B. For all other purchases of services, the purchasing agent may select the vendor s/he believes is the most appropriate vendor who provides the services sought.

The Board should be advised, for prior approval, of all purchases of services when the purchase was not contemplated during the budgeting process and/or exceeds the line item and/or function.

The purchasing agent is authorized to make emergency purchases, without prior approval, of those services needed to keep the schools in operation.

Such purchases shall be brought to the Board for approval at the next regular meeting.

SITE ACQUISITION - BOARD POLICY 7240

The School Board shall appoint two (2) appraisers to appraise the fair market value of the land or structure. The appraisers shall return their separate appraisals to the Board within thirty (30) days after the date of their appointment.

The Board may not purchase land or structure for a price greater than the average of the two (2) appraisals received.

VENDOR SETUP & MAINTENANCE

Vendor information must be set up properly and maintained/kept up-to-date. The Purchasing Director is responsible for making sure that vendors are setup and maintained properly.

NEW VENDOR SETUP

After a new vendor has been selected, the vendor must complete all necessary paperwork and be added to our financial software. This must happen prior to anything being purchased or services rendered.

The vendor must submit:

- New Vendor Registration (found here: https://www.sb.school/portals/employee-resources)
- W-9
- Suspension/Debarment form (found here: https://www.sb.school/portals/employee-resources)

The Purchasing Director must:

- verify the forms are complete
- verify the business information is valid at https://bsd.sos.in.gov/publicbusinesssearch
- check the registered agent and address of the business https://bsd.sos.in.gov/publicbusinesssearch
    - if the address is not a business address, check ownership of that house through here (if in St Joe County) https://lowtaxinfo.com/sjcounty, or Google the address if not local, to look for potential conflicts of interest
- look for potential conflicts of interest between the vendor and an employee or board member
    - if a potential conflict is found, the Purchasing Director must raise the issue to the CFO
    - if the CFO agrees that there is a potential conflict of interest, refer to the Conflict of Interest section of this manual.

VENDOR MAINTENANCE
Suspension/Debarment forms must be completed annually.

If the vendor does not submit their form annually, the Purchasing Director must make sure that there is a new form filled out prior to any new contracts or orders at each new year. The Purchasing Director will need to communicate the requirement to each vendor.

If the vendor is unable to quickly fill out and return the form, the Purchasing Director may go to SAM.gov to verify the contractor/business has not been suspended or debarred. The Purchasing Director must take a screenshot to prove the search was completed and save the information for future auditing purposes.

INDIANA CODES ON PURCHASING

IC 5-22-8-2. Purchases Below $50,000

(a) This section applies only if the purchasing agent expects the purchase to be less than fifty thousand dollars ($50,000).

(b) A purchasing agent may make a purchase under small purchase policies established by the purchasing agency or under rules adopted by the governmental body.

IC 5-22-8-3. Purchases Between $50,000 and $150,000

(a) This section applies only if the purchasing agent expects the purchase to be:
   (1) at least fifty thousand dollars ($50,000); and
   (2) not more than one hundred fifty thousand dollars ($150,000).

(b) A purchasing agent may purchase supplies under this section by inviting quotes from at least three (3) persons known to deal in the lines or classes of supplies to be purchased.

(c) The purchasing agent shall mail an invitation to quote to the persons described in subsection (b) at least seven (7) days before the time fixed for receiving quotes.

(d) If the purchasing agent receives a satisfactory quote, the purchasing agent shall award a contract to the lowest responsible and responsive offeror for each line or class of supplies required.

(e) The purchasing agent may reject all quotes.

(f) If the purchasing agent does not receive a quote from a responsible and responsive offeror, the purchasing agent may purchase the supplies under IC 5-22-10-10.

FEDERAL CODES ON PURCHASING

For full information on federal purchasing codes, see 2CFR §200.317 through 2CFR §200.327.

2CFR §200.318 General Procurement

> **(a) Documented procurement procedures.** The recipient or subrecipient must maintain and use documented procedures for procurement transactions under a Federal award or subaward, including for acquisition of property or services. These documented procurement procedures must be consistent with State, local, and tribal laws and regulations and the standards identified in §§ 200.317 through 200.327.
>
> **(d) Avoidance of unnecessary or duplicative items.** The recipient's or subrecipient's procedures must avoid the acquisition of unnecessary or duplicative items. Consideration should be given to consolidating or breaking out procurements to obtain a more economical purchase. When appropriate, an analysis should be made between leasing and purchasing property or equipment to determine the most economical approach.

2CFR §200.319 Competition

(a)All procurement transactions under the Federal award must be conducted in a manner that provides full and open competition and is consistent with the standards of this section and § 200.320.

(c) Examples of situations that may restrict competition include, but are not limited to:

(1) Placing unreasonable requirements on firms for them to qualify to do business;
(2) Requiring unnecessary experience and excessive bonding;
(3) Noncompetitive pricing practices between firms or between affiliated companies;
(4) Noncompetitive contracts to consultants that are on retainer contracts;
(5) Organizational conflicts of interest;
(6) Specifying only a "brand name" product instead of allowing "an equal" product to be offered and describing the performance or other relevant requirements of the procurement; and
(7) Any arbitrary action in the procurement process.

2CFR §200.320(a) Micro Purchases

These procurement methods expedite the completion of transactions, minimize administrative burdens, and reduce costs. Informal procurement methods may be used when the value of the procurement transaction under the Federal award does not exceed the simplified acquisition threshold as defined in § 200.1. Recipients and subrecipients may also establish a lower threshold.

(1) ***Micro-purchases*** —2 CFR 200.320(a)(1)

(i) ***Distribution.*** The aggregate amount of the procurement transaction does not exceed the micro-purchase threshold defined in § 200.1. To the extent practicable, the recipient or subrecipient should distribute micro-purchases equitably among qualified suppliers.

(ii) ***Micro-purchase awards.*** Micro-purchases may be awarded without soliciting competitive price or rate quotations if the recipient or subrecipient considers the price reasonable based on research, experience, purchase history, or other information; and maintains documents to support its conclusion. Purchase cards may be used as a method of payment for micro-purchases.

(iii) ***Micro-purchase thresholds.*** The recipient or subrecipient is responsible for determining and documenting an appropriate micro-purchase threshold based on internal controls, an evaluation of risk, and its documented procurement procedures. The micro-purchase threshold used by the recipient or subrecipient must be authorized or not prohibited under State, local, or tribal laws or regulations. The recipient or subrecipient may establish a threshold higher than the Federal threshold established in the Federal Acquisition Regulations (FAR) in accordance with paragraphs (a)(1)(iv) and (v) of this section.

(iv) ***Recipient or subrecipient increase to the micro-purchase threshold up to $50,000.*** The recipient or subrecipient may establish a threshold higher than the micro-purchase threshold identified in the FAR in accordance with the requirements of this section. The recipient or subrecipient may self-certify a threshold up to $50,000 on an annual basis and must maintain documentation to be made available to the Federal agency or pass-through entity and auditors in accordance with § 200.334. The self-certification must include a justification, clear identification of the threshold, and supporting documentation of any of the following:

(A) A qualification as a low-risk auditee, in accordance with the criteria in § 200.520 for the most recent audit;
(B) An annual internal institutional risk assessment to identify, mitigate, and manage financial risks; or,
(C) For public institutions, a higher threshold is consistent with State law.

PURCHASING PROCESS – INITIATING ORDERS

STEP	ACTIVITY	PRIMARY EMPLOYEE	LEVEL	REVIEWED BY	NOTE
1	Identify Services / Supplies Needed	Buyer	School / Department	None	
2	Calculate Total Cost of Purchase	Buyer	School / Department	None	
3	Identify Fund Line to Use	Buyer	School / Department	Supervisor	
4	Verify Funds are Available	Buyer	School / Department	Supervisor & Purchasing Director	
5	Follow Contract Process for Services	Buyer	School / Department	Superintendent & School Board	
6	Decide Purchasing Process Needed	Buyer	School / Department	Supervisor	Based upon required process as determined by the total cost of the item/s.
7	Follow appropriate Purchasing Process	Buyer	School / Department	Supervisor & Purchasing Director	Based on total purchase amount.
7a Micro/Small 1	Identify Best Vendor to Utilize	Buyer	School / Department	Supervisor	Lowest cost & most responsive
7a Micro/Small 2	Resume at Step 8				
7b Quote 1	Prepare Quote Request - Micro/Small Purchase Process Only	Buyer	School / Department	Supervisor	
7b Quote 2	Send Quote Request to 3+ Vendors - Micro/Small Purchase Process Only	Buyer	School / Department	none	
7b Quote 3	Review Quotes - Micro/Small Purchase Process Only	Buyer	School / Department	Purchasing Director	Identify lowest price & most responsive quoter
7b Quote 4	Resume at Step 8				
7c RFP 1	Follow Separate Process Outlined in IC Manual	Buyer	School / Department	Purchasing Director	
7c RFP 2	Resume at Step 8				
8	Receive Approval to Order from Supervisor	Buyer	School / Department	Supervisor	
9	Input New Vendor Information, if applicable	Purchasing Director	Central	n/a	Purchasing Director to verify paperwork & legitimacy of new vendor.
10	Input Requisition	Buyer	School / Department	n/a	Purchasing Director needs to verify that correct object code is used. Example, supplies be paid from a 6 level object number. If from a grant, Fiscal Officer and Department Lead will verify allowability of cost. System will automatically block overspending of accounts. Individual items and costs need to be listed unless a Blanket PO is being created.
11	Review & Approve Requisition	Department Head	School / Department	Purchasing Director	
12	Create Purchase Order	Purchasing Director	School / Department	Buyer	The system assigns sequential numbering to POs
13	Submit Purchase Order to Vendor	Buyer	School / Department	n/a	Method of submission is defined by the vendor when vendor account created.
14	Receive Product & Verify Accuracy Against Invoice	Designated Employee	School / Department	n/a	
15	Receive Items in Financial Software	Fiscal Officer	School / Department	Buyer	

INDIANA CODES FOR BIDS / REQUESTS FOR PROPOSAL (RFP) PROCESS

PROCESS FOR BIDDING

IC 5-22-7-2. Invitation for Bids

(a) A purchasing agent shall issue an invitation for bids.

(b) An invitation for bids must include the following:

- (1) A purchase description.
- (2) All contractual terms and conditions that apply to the purchase.
- (3) A statement of the evaluation criteria that will be used, including any of the following:
  - (A) Inspection
  - (B) Testing
  - (C) Quality
  - (D) Workmanship
  - (E) Delivery
  - (F) Suitability for a particular purpose
  - (G) The requirement imposed under IC 5-22-3-5
- (4) The time and place for opening the bids.
- (5) A statement concerning whether the bid must be accompanied by a certified check or other evidence of financial responsibility that may be imposed in accordance with rules or policies of the governmental body.
- (6) A statement concerning the conditions under which a bid may be canceled or rejected in whole or in part as specified under IC 5-22-18-2.

IC 5-22-7-4. Criteria for Bid Evaluation

Only criteria specified in the invitation for bids may be used in bid evaluation.

IC 5-22-7-5. Notice of Invitation for Bids

(a) The purchasing agency shall give notice of the invitation for bids in the manner required by IC 5-3-1.

(b) The purchasing agency for a state agency shall also provide electronic access to the notice through the computer gateway administered by the office of technology.

(c) The purchasing agency for a political subdivision may also provide electronic access to the notice through:

- (1) the computer gateway administered by the office of technology; or
- (2) any other electronic means available to the political subdivision.

IC 5-22-7-6. Public Opening of Bids

The purchasing agency shall open bids publicly in the presence of one (1) or more witnesses at the time and place designated in the invitation for bids.

- ➢ Board policy requires that 2 (two) board members, 1 (one) witness, and 2 (two) employees be present when opening bids.
- ➢ Bids must be read aloud and tabulated publicly and must be available for inspection. All orders or contracts shall be awarded to the lowest responsive and responsible bidder.

IC 5-22-7-7. Bids; Acceptance; Evaluation

(1) unconditionally accepted without alteration or correction, except as provided in sections 11 through 13 of this chapter; and

(2) evaluated based on the requirements provided in the invitation for bids.

IC 5-22-7-8. Awarding of Contract

A contract must be awarded with reasonable promptness by written notice to the lowest responsible and responsive bidder.

IC 5-22-7-9. Maintenance of Information by Purchasing Agency

(a) The purchasing agency shall maintain the following information:

(1) The name of each bidder.

(2) The amount of each bid.

(3) Other information required by this article and rules adopted under this article.

(b) The information described in subsection (a) is subject to public inspection after each contract award.

IC 5-22-7-10. Rules; Policies

(a) The governmental body may adopt rules or establish policies to allow any of the following:

(1) Correction or withdrawal of inadvertently erroneous bids before or after award.

(2) Cancellation of awards or contracts based on a mistake described in subdivision (1).

(b) Except as provided in a rule or policy, a purchasing agency must make a written decision to:

(1) permit the correction or withdrawal of a bid; or

(2) cancel awards or contracts based on bid mistakes.

IC 5-22-7-11. Prohibited Changes After Bid Opening

A purchasing agency may not permit changes in:

(1) bid prices; or

(2) other provisions of bids prejudicial to the interest of the governmental body or fair competition;

after bid opening.

IC 5-22-7-12. Proposed Additions to Contract

If a bidder inserts contract terms or bids on items not specified in the invitation for bids, the purchasing agent shall treat the additional material as a proposal for addition to the contract and may do any of the following:

(1) Declare the bidder nonresponsive.

(2) Permit the bidder to withdraw the proposed additions to the contract in order to meet the requirements and criteria provided in the invitation for bids.

(3) Accept any of the proposed additions to the contract, subject to section 13 of this chapter.

IC 5-22-7-13. Acceptance of Proposed Additions to Contract; Permitted Changes to Requirements of Invitation for Bids

(a) The purchasing agent may not accept proposed additions to the contract that are prejudicial to the interest of the governmental body or fair competition.

(b) A decision of the purchasing agent to permit a change to the requirements of the invitation for bids must be supported by a written determination by the purchasing agency.

IC 5-22-9-2. Request for Proposals; Contents

The purchasing agent shall solicit proposals through a request for proposals, which must include the following:

(1) The factors or criteria that will be used in evaluating the proposals.

(2) A statement concerning the relative importance of price and the other evaluation factors.

(3) A statement concerning whether the proposal must be accompanied by a certified check or other evidence of financial responsibility, which may be imposed in accordance with rules of the governmental body.

(4) A statement concerning whether discussions may be conducted with responsible offerors, who submit proposals determined to be reasonably susceptible of being selected for award.

PROCESS FOR RFPs

IC 5-22-9-3. Public Notice of Request for Proposals

(a) The purchasing agency shall give public notice of the request for proposals in the manner required by IC 5-3-1.

(b) The purchasing agency for a state agency shall also provide electronic access to the notice through the computer gateway administered by the office of technology.

(c) The purchasing agency for a political subdivision may also provide electronic access to the notice through the electronic gateway administered by the office of technology.

IC 5-22-9-4. Opening of Proposals

Proposals must be opened so as to avoid disclosure of contents to competing offerors during the process of negotiation.

- Board policy requires that 2 (two) board members, 1 (one) witness, and 2 (two) employees be present when opening bids. RFPs must be read aloud and tabulated publicly and must be available for inspection. All orders or contracts shall be awarded to the lowest responsive and responsible bidder.

IC 5-22-9-5. Register of Proposals; Contents

(a) A register of proposals must be:

(1) prepared; and

(2) open for public inspection after contract award.

(b) The register of proposals must contain the following:

(1) A copy of the request for proposals.

(2) A list of all persons to whom copies of the request for proposals were given.

(3) A list of all proposals received, which must include all of the following:

(A) The names and addresses of all offerors.

(B) The dollar amount of each offer.

(C) The name of the successful offeror and the dollar amount of that offeror's offer.

(4) The basis on which the award was made.

(5) The entire contents of the contract file except for proprietary information included with an offer, such as trade secrets, manufacturing processes, and financial information that was not required to be made available for public inspection by the terms of the request for proposals.

IC 5-22-9-6. Responsible Offerors; Discussions; Final Offers

As provided in the request for proposals or under the rules or policies of the governmental body, discussions may be conducted with, and best and final offers obtained from, responsible offerors who submit proposals determined to be reasonably susceptible of being selected for award.

IC 5-22-9-7. Award

(a) Award shall be made to the responsible offeror whose proposal is determined in writing to be the most advantageous to the governmental body, taking into consideration price and the other evaluation factors set forth in the request for proposals.

(b) If provided in the request for proposals, award may be made to more than one (1) offeror whose proposals are determined in writing to be advantageous to the governmental body, taking into consideration price and other evaluation factors set forth in the request for proposals.

IC 5-22-9-8. Rules; Policies

The governmental body may provide by rule or policy that:

(1) it is either not practicable or not advantageous to the governmental body to purchase specified types of supplies by competitive sealed bidding; and

(2) receiving proposals is the preferred method for purchase of that type of supply.

IC 5-22-9-9. Fair and Equal Treatment of Offerors

(a) Offerors must be accorded fair and equal treatment with respect to any opportunity for discussion and revisions of proposals.

(b) In conducting discussions with an offeror, information derived from proposals submitted by competing offerors may be used in discussion only if the identity of the offeror providing the information is not disclosed to others. The purchasing agency must provide equivalent information to all offerors with which the purchasing agency chooses to have discussions.

IC 5-22-9-10. Evaluation; Factors and Criteria

Sec. 10. The only factors or criteria that may be used in the evaluation of proposals are those specified in the request for proposals.

BID PROCESS

STEP	ACTIVITY	PRIMARY	LEVEL	REVIEWED BY	NOTE
1	Initiate Creation of Bid Specs	Buyer	School/Department	Finance, Legal	Buyer works with Finance and Legal departments to create Bid Specifications. Purchasing Director must be listed as the recipient of bids.
2	Review Draft of Bid Specs	Buyer	School/Department	Finance, Legal	After all have provided their input, one last review.
3	Final Proposal/Bid Specs	Buyer	School/Department	Finance, Legal	Sign off on final bid specs.
4	Advertise Bid Project for Two (2) Weeks	Buyer	School/Department	Legal	
5	Vendors Download Bid Specs from SBCSC's website	Vendor	Vendor	n/a	
6	Vendors Submit Proposals Prior to Close Date	Vendor	Vendor	Purchasing Director	Purchasing Department receives.
7	Purchasing Director Logs when Proposals are Received	Purchasing	Central	n/a	Date & time recorded
8	Committee Convenes to Input Bid of Each Vendor	2 Employees,	Central	n/a	Recommendation is to utilize spreadsheet with each vendor listed.
9	Proposals are Evaluated for Best Match	2 employees from Finance, &	Central	School Board	Evaluation criteria are set by management to align with bid specs. Recommendation is to use a spreadsheet.
10	Recommendation to Select Vendor is Created	Committee Members &	Central	Vendor	Vendor is selected based on the highest score.
11	Notify Vendor of Conditional Award	Buyer	Central	Legal	Must be approved by School Board before official award.
12	Contract is Created - Follow Contract Process Identified Herein	Buyer	School/Department	School Board	
13	Contract Process - Board Review / Approval	Buyer	School Board	School Board	Follow contract process in this manual.
14	Notify Vendor of Official Award - Obtain Signature of Vendor	Buyer	School/Department	Legal	If not approved, may need to rebid the project.
15	Notify Vendors Not Selected	Buyer	School/Department	n/a	
16	Request Vendor Documentation from Selected Vendor	Buyer	School/Department	Purchasing Director	Vendor needs to share W-9, Disbarment Certificate, etc.
17	Selected Vendor Shares Documentation	Vendor	Vendor	Buyer & Purchasing Director	Vendor needs to share W-9, Disbarment Certificate, etc.
18	Input Vendor Information	Purchasing	Central	Buyer	
19	Finalize Award	Buyer	Central	Legal	
20	Clear to Start/Order - Follow Usual Procurement Practices	Legal	Central	Buyer	Signed Contract and related forms are required for payment.
21	Save All RFPs Received & All Evaluation Documentation	Buyer	School/Department	Supervisor	

BID SUBMISSION REQUIREMENTS

Contractors seeking to submit bids on any SBCSC project estimated to be at least $150,000 or more must, prior to the opening of bids, submit a statement made under oath and subject to perjury laws, on a form designated by SBCSC that includes:

- A copy of a print-out of the Indiana Secretary of State's online records for the bidder dated within sixty (60) days of the submission of said document showing that the bidder is in existence, current with the Indiana Secretary of

State's Business Entity Reports, and eligible for a certificate of good standing. If the bidder is an individual, sole proprietor or partnership, this subsection will not apply. A list identifying all former business names.

- For federally funded projects, a statement of compliance with Davis-Bacon Act, as applicable.
- Any determinations by a court or governmental agency for violations of federal, state, or local laws including, but not limited to: violations of contracting or antitrust laws, tax or licensing laws, environmental laws, the Occupational Safety and Health Act (OSHA), or federal Davis-Bacon and related Acts.
- A statement on staffing capabilities, including labor sources.
- Evidence of participation in apprenticeship and training programs applicable to the work to be performed on the project, which are approved by and registered with the United States Department of Labor's Office of Apprenticeship, or its successor organization.
    - The required evidence includes, but is not limited to: a copy of all applicable apprenticeship standards or Apprenticeship Agreement (s) for any apprentice (s) who will perform work on the public works project, and evidence that each apprenticeship program has graduated at least five (5) apprentices in each of the past five (5) years for each construction craft the bidder will perform work on the project.
- A copy of a written plan for employee drug testing that: (i) covers all employees of the bidder who will perform work on the public work project; and (ii) meets, or exceeds, the requirements set forth in IC 4-13-18-5 or IC 4-13-18-6.
- The name and description of the management experience of each of the bidder's project managers and superintendents that bidder intends to assign to work on the project.
- Proof of any professional or trade license required by law for any trade or specialty area in which bidder is seeking a contract award; and disclosure of any suspension or revocation within the previous five years of any professional or trade license held by the company, or of any director, officer or manager employed by the bidder.
- Evidence that the contractor is utilizing a surety company which is on the United States Department of Treasury's Listing of Approved Sureties.
- A written statement of any federal, state or local tax liens or tax delinquencies owed to any federal, state or local taxing body in the last five years.
- A statement that individuals who will perform work on the public work project on behalf of the bidder will be properly classified as either (i) an employee or (ii) an independent contractor, under all applicable state and federal laws and local ordinances.
- A list of projects of similar size and scope of work that the bidder has performed in the State of Indiana within three (3) years prior to the date on which the bid is due.
- For contracts estimated to cost at least three hundred thousand dollars ($300,000), certification that all contractors and subcontractors are qualified under IC 4-13.6-4 or IC 8-23-10.

The Corporation reserves the right to demand supplemental information from the bidder, additional verification of any of the information provided by the bidder, and may also conduct random inquiries of the bidder's current and prior customers.

POST-BID SUBMISSIONS FROM SUBCONTRACTORS

Each subcontractor, of any tier, must adhere to these requirements as though it were bidding directly to the Corporation. Subcontractors must submit the required information to the successful bidder, who must forward the information to the Corporation prior to the subcontractor's first day of work on the public works project.

All subcontractors must adhere to the Davis-Bacon Act, as applicable.

Failure of a subcontractor to submit the required information will not disqualify the successful bidder from performing work on the project and will not constitute a contractual default or breach by the successful bidder. However, payment may be withheld from any subcontractor who fails to timely submit the information until the information is submitted to and approved by the Corporation. Additionally, the Corporation may require the successful bidder or relevant subcontractor to remove a subcontractor from the project and replace it with a responsive and responsible subcontractor.

The disclosure of a subcontractor (“Disclosed Subcontractor”) by a bidder or a subcontractor will not create any rights in the Disclosed Subcontractor. Thus, a bidder and/or subcontractor may substitute another subcontractor (“Substitute Subcontractor”) for a Disclosed Subcontractor by giving the Corporation written notice of the name, address, and type of work of the Substitute Subcontractor. The Substitute Subcontractor is subject to all of the obligations of a subcontractor.

VALIDITY OF PRE-QUALIFICATION CLASSIFICATION

Upon designation by the School that a contractor's or subcontractor's submission in anticipation of a bid is complete and timely, and upon any further consideration deemed necessary by the Corporation, the contractor or subcontractor may be pre-qualified for future Corporation public works projects.

A contractor's classification as "qualified" will exempt the contractor or sub-contractor from the comprehensive submission requirements contained herein for a period of twelve (12) months. Thereafter, contractors or subcontractors who are pre-qualified must submit a complete application for continuation of "pre-qualified" standing, on a form provided by the Corporation, (also referred to as the "short form") by December 31st for the upcoming calendar year. Failure by any pre-qualified contractor or subcontractor to timely submit its complete application for continuation of "pre-qualified" standing will result in automatic removal of the designation, effective January 1st of the upcoming year. However, the "removed" contractor or subcontractor may still bid on School public works projects.

Any material changes to the contractor's status, at any time, must be reported in writing within ten (10) days of its occurrence to the Corporation. The pre-qualification designation is solely within the discretion of the Corporation and the Corporation specifically reserves the right to change or revoke the designation for a stated written reason(s).

Denial of pre-qualification will be in writing and will be forwarded to the contractor within seven (7) working days of such decision. Any contractor denied or losing pre-qualification status may request reconsideration of the decision by submitting such request in writing to the Corporation within five (5) business days of receipt of notice of denial.

INCOMPLETE SUBMISSIONS BY BIDDERS

It is the sole responsibility of the bidder to comply with all submission requirements herein no later than the public bid opening. Submissions deemed inadequate, incomplete, or untimely by the Corporation may result in the automatic disqualification of the bid.

RESPONSIVE AND RESPONSIBLE BIDDER DETERMINATION

The Corporation, in its sole discretion, after its review of complete and timely submissions, considering all information in the submission requirements, determines whether a bidder or subcontractor is responsive and responsible. The Corporation reserves the right to utilize all information provided in the bidder or subcontractor's submission or any information obtained by the Corporation through its own independent verification of the information provided.

CONTRACTOR CERTIFIED PAYROLL

For projects costing at least one-hundred and fifty thousand dollars ($150,000), the successful bidder, and all subcontractors, working on a public works project must submit a certified payroll report utilizing the federal form WH-347 or its successor form. This must be prepared on a weekly basis and submitted to the Corporation within ten (10) calendar days after the end of each week that the bidder or subcontractor performed its work on the public work project. These certified payroll reports must identify the job title and craft of each employee on the project (e.g. journeyman electrician or apprentice electrician). In the event any successful bidder or subcontractor uses independent contractors to perform work on the project, such individual must be identified on the federal form WH-347 or successor form with the same information as is required for employees.

The Corporation may withhold payment due for work performed by a successful bidder or subcontractor for failure to timely submit their respective certified payroll reports until such time as the reports are submitted. The Corporation may not withhold payment to a successful bidder or subcontractor for failure of the successful bidder or one or more other subcontractors to timely submit their certified payroll reports.

PUBLIC RECORDS

All information submitted by a bidder or a subcontractor pursuant to this policy, including certified payrolls, are public records subject to review pursuant to the Indiana Access to Public Records law (IC 5-14-3).

PENALTIES FOR FALSE, DECEPTIVE, OR FRAUDULENT STATEMENTS/INFORMATION

Any bidder who willfully makes, or willfully causes to be made, a false, deceptive or fraudulent statement, or willfully submits false, deceptive or fraudulent information in connection with any submission made to the Corporation will be disqualified from bidding on all Corporation projects for a period of three (3) years.

CONFLICTING POLICIES

Any policy or provision of any policy in conflict with the provisions of this Policy is hereby repealed.

SEVERABILITY

If any provision of this policy is found to be invalid, the remaining provisions of this policy will not be affected by such a determination. These other provisions of this policy will remain in full force and effect without the invalid provision.

CONSTRUCTION / MAINTENANCE PROJECTS

The SBCSC project lead must ensure that anticipated start date, end date, and benchmark dates are identified for each project.

All construction projects must be documented photographically before work begins, during work benchmarks, and upon completion of project.

When a Construction Manager as Constructor is engaged, there may be an expectation that vendor contracts and payments are routed through them rather than handled independently. The contract typically specifies whether vendor payments should go through the construction manager or if direct payments are permitted.

All contractors on projects costing $2,000 (two thousand dollars) or more must sign a contract and the contract must include Davis-Bacon Act (including subcontractors) requirement language. Attestations of compliance with Davis-Bacon must be secured.

RECEIVING & PROCESSING RFP BIDS FROM VENDORS

Prior to publicly opening RFPs, Finance recommends creating a spreadsheet to track the proposed costs and scoring criteria. An example is to the right:

TASK/AREA TO SCORE	VENDOR 1	VENDOR 2	VENDOR 3	VENDOR 4	VENDOR 5	VENDOR 6
CRITERIA 1	Yes	Yes	Yes	No	Yes	Yes
CRITERIA 2	Yes	Yes	Yes	Yes	Yes	Yes
CRITERIA 3	Yes	Yes	Yes	Yes	Yes	Yes
CRITERIA 4	Yes	Yes	Yes	No	Yes	Yes
CRITERIA 5	Yes	Yes	Yes	Yes	Yes	Yes
CRITERIA 6	Yes	Yes	Yes	Yes	Yes	Yes
CRITERA 7	Yes	Yes	Yes	Yes	Yes	Yes
CRITERIA 8	Yes	Yes	Yes	No	Yes	Yes
CRITERIA 9	Yes	Yes	Yes	No	Yes	Yes
CRITERIA 10	Yes	Yes	Yes	No	Yes	Yes
All Areas Included/Covered?	Yes	Yes	Yes	NO	NO	NO
Cost Effectiveness - Initial	$ 55,500.00	$170,000.00	$69,250.00	$288,225.00	$150,000.00	$74,500.00
Cost Effectiveness - Ongoing	$ 500.00	$ 1,000.00	$ 1,500.00	$ 100.00	$ 5.00	$ -
Cost Effectiveness - Training	$ 5,000.00	$ 6,000.00	$ 3,000.00	$ 1,000.00	$ -	$ 4,500.00
Cost Effectiveness - Annual License	$ 250.00	$ 1,500.00	$ 300.00	$ 100.00	$ 500.00	$ 1,000.00
Cost Effectiveness - Any Add'l Cost	$107,500.00	$ -	$25,000.00	$ -	$ -	$ 3,500.00
Total Cost	**$168,750.00**	**$178,500.00**	**$99,050.00**	**$289,425.00**	**$150,505.00**	**$83,500.00**
	Name		Signature		Date	
Witness 1						
Witness 2						
Witness 3						
Witness 4						
Witness 5						

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OPENING RFP BIDS

RFPs shall not be opened until a minimum of 2 (two) employees, 1 (one) witness, and 2 (two) board members are present to witness the opening of each proposal. Each proposal shall be opened and the cost for services/goods filled in with all witnesses present. The witnesses then need to sign a print out of the spreadsheet. After all have signed, electronically save the signed form.

INPUT EVALUATION CRITERIA RESPONSES

After the cost has been filled in, each proposal will need to be thoroughly examined to identify line-by-line which criteria each company is/is not able to provide. You will need a minimum of 2 (two) employees to complete/witness this work. Once the spreadsheet has been filled in, print the spreadsheet. Try to fit all columns/rows to one page. The witnesses then need to sign a print out of the spreadsheet. After all have signed, electronically save the signed form.

RECOMMENDATION

Create an evaluation spreadsheet (like above) to identify which provider is able to provide the most / all of the criteria. Try to fit all columns on 1 page (may need to use landscape mode, adjust margins, and check fit columns to page).

INDIANA CODE SUPPLEMENTAL BID/RFP GUIDANCE (as applicable)

This information applies to expenditures from all funds, grants, extra-curricular accounts, volunteer activities.

IC 5-22-16-1. Responsibility of Offeror; Determination

(a) If a purchasing agent determines that an offeror is not responsible, that determination must be made in writing by the purchasing agent.

(b) If an offeror fails to provide information required by the purchasing agent concerning a determination of whether the offeror is responsible, that offeror may not be considered responsible under this article.

(c) Information furnished by an offeror under this section shall not be disclosed outside the purchasing agency without the offeror's prior written consent.

(d) In determining whether an offeror is responsible, a purchasing agent may consider the following factors:

- (1) The ability and capacity of the offeror to provide the supplies or service.
- (2) The integrity, character, and reputation of the offeror.
- (3) The competency and experience of the offeror.

IC 5-22-16-2. Responsiveness of Offeror; Determination

In determining whether an offeror is responsive, a purchasing agent may consider the following factors:

- (1) Whether the offeror has submitted an offer that conforms in all material respects to the specifications.
- (2) Whether the offeror has submitted an offer that complies specifically with the solicitation and the instructions to offerors.
- (3) Whether the offeror has complied with all applicable statutes, ordinances, resolutions, or rules pertaining to the award of a public contract.

IC 5-22-16-3. Prequalified Contractors

Prospective contractors may be prequalified for particular types of supplies. Solicitation mailing lists of potential contractors may include any or all of such prequalified persons.

IC 5-22-16-5. Evidence of Financial Responsibility

(a) A purchasing agent may specify in a solicitation that an offeror must provide evidence of financial responsibility in order to be considered responsible. The evidence of financial responsibility may be a bond, certified check, or other evidence specified by the purchasing agent in the solicitation.

(b) An offeror must file evidence of financial responsibility in the amount, at the time, and as specified by the purchasing agent in the solicitation.

(c) If a bond or certified check is required as the evidence of financial responsibility, the amount of the bond or certified check may not be set at more than ten percent (10%) of the contract price. The bond, certified check, or other evidence of financial responsibility shall be made payable to the governmental body.

(d) This section does not preclude the use of a performance bond in addition to the bid bond, certified check, or other evidence of financial responsibility if the amount of the performance bond is stated in the solicitation.

(e) The check of an unsuccessful offeror shall be returned to the offeror by the purchasing agent upon selection of successful offerors. The check of a successful offeror shall be held until delivery or until completion of the contract.

IC 5-22-16-6. Noncollusion Affirmation

(a) An offeror must file with the purchasing agent an affirmation, made under the penalties for perjury, that states in substance the following:

- (1) The offeror has not entered into a combination or an agreement:
  - (A) relative to the price to be offered by a person;
  - (B) to prevent a person from making an offer; or
  - (C) to induce a person to refrain from making an offer.
- (2) The offeror's offer is made without reference to any other offer.

(b) The purchasing agent may require the affirmation to be made in the contract documents.

(c) The purchasing agent shall reject an offer that the purchasing agent finds to be collusive.

(d) If after the purchasing agent has awarded the contract, the purchasing agent discovers that the successful offeror's affirmation was false, the purchasing agent shall declare the contract forfeited and award a new contract.

(e) A person convicted of perjury for filing a false affirmation under this section may not be a party to a contract under this article for three (3) years following the date of conviction.

IC 5-22-17-1. Cost Plus a Percentage of Cost Contract

A governmental body may not enter into a cost plus a percentage of cost contract.

IC 5-22-17-2. Cost Reimbursement Contract

A governmental body may enter into a cost reimbursement contract if the purchasing agent determines in writing that the contract is likely to be less costly to the governmental body than any other contract type, or that it is impracticable to obtain the supplies required except under such a contract.

IC 5-22-17-3. Contracts for Supplies; Time Periods

(a) This section does not apply to a discounted contractual arrangement for services or supplies funded through a designated leasing entity.

(b) Subject to subsections (c) through (e) and section 5 of this chapter, a contract for supplies may be entered into for a period not to exceed four (4) years.

(c) County and municipal hospitals may contract for the purchase of supplies for more than one (1) year but not more than five (5) years if the supplies are purchased under IC 5-22-7.

(d) The contract must specify that payment and performance obligations are subject to the appropriation and availability of funds.

(e) A political subdivision must have available a sufficient appropriation balance or an approved additional appropriation before a purchasing agent may award a contract.

IC 5-22-17-4. Renewal of Contracts

(a) A contract that contains a provision for escalation of the price of the contract may be renewed under this section if the price escalation is computed using:

- (1) a commonly accepted index named in the contract; or

(2) a formula set forth in the contract.

(b) Subject to section 5 of this chapter, with the agreement of the contractor and the purchasing agency, a contract may be renewed any number of times.

(c) The term of a renewed contract may not be longer than the term of the original contract.

IC 5-22-17-5. Funds Not Appropriated or Available; Contract Cancellation; Exemption for Lease of State-Owned Property

(a) This section does not apply to a contract for the lease of property owned by the state under which no state expenditures are required.

(b) When the fiscal body of the governmental body makes a written determination that funds are not appropriated or otherwise available to support continuation of performance of a contract, the contract is considered canceled.

(c) A determination by the fiscal body that funds are not appropriated or otherwise available to support continuation of performance is final and conclusive.

IC 5-22-17-6. Early Performance; Completion After Termination Date

(a) The purchasing agent may specify in a contract that early performance of the contract will result in increased compensation at either:

(1) a percentage of the contract amount; or
(2) a specific dollar amount;
determined by the purchasing agent.

(b) The purchasing agent may specify in a contract that completion of the contract after the termination date of the contract will result in a deduction from the compensation in the contract at either:

(1) a percentage of the contract amount; or
(2) a specific dollar amount;
determined by the purchasing agent.

(c) Notice of inclusion of contract provisions permitted under this section in a contract must be included in the solicitation.

IC 5-22-17-12. Separate Contracts; Awarding Contract to an Offeror Other Than the Lowest Offeror

(a) A solicitation may provide that offers will be received and contracts will be awarded separately or for any combination of a line or a class of supplies or services contained in the solicitation.

(b) If the solicitation does not indicate how separate contracts might be awarded, the purchasing agent may award separate contracts to different offerors under this section only if the purchasing agent makes a written determination showing that the award of separate contracts is in the interest of efficiency or economy.

(c) If the purchasing agent awards a contract for a line or class of supplies or services, or any combination of lines or classes, to an offeror other than the lowest offeror, the purchasing agent must make a written determination stating the reasons for awarding a contract to that offeror.

IC 5-22-17-13. Contracts for Supplies or Services for an Unspecified Number of Items at a Fixed Price per Unit

A solicitation may provide that the purchasing agent will award a contract for supplies or services for an unspecified number of items at a fixed price per unit. Such a contract may include a formula or a method for escalation of the unit price.

IC 5-22-18-1. Public Notice

(a) Whenever public notice is required by this article, notice shall be given by publication in the manner prescribed by IC 5-3-1.

(b) The purchasing agent may give notice other than as required in IC 5-3-1 that the purchasing agent considers will increase competition.

(c) The purchasing agent shall schedule all notices given under this section to provide a reasonable amount of time for preparation and submission of responses after notification. The period between:

(1) the last publication, mailing, or posting of notices required by this section; and

(2) the final date set for submitting offers;

must be at least seven (7) calendar days.

IC 5-22-18-2. Cancellation of Solicitation; Rejection of Offer

(a) When the purchasing agent determines it is in the best interests of the governmental body:

(1) a solicitation may be canceled; or

(2) offers may be rejected;

in whole or in part as specified in the solicitation.

(b) The reasons for a cancellation of a solicitation or rejection of offers must be made a part of the contract file.

IC 5-22-18-3. Offers Opened After Time Stated in Solicitation

Notwithstanding any other law, offers may be opened after the time stated in the solicitation if both of the following apply:

(1) The governmental body makes a written determination that it is in the best interest of the governmental body to delay the opening.

(2) The day, time, and place of the rescheduled opening is announced at the day, time, and place of the originally scheduled opening.

IC 5-22-18-4. Contract and Purchasing Records; Protection of Documents

(a) Except as provided in this section or by another law, contract and purchasing records are public records subject to public inspection under IC 5-14-3.

(b) A governmental body may establish policies or adopt rules for the protection of documents submitted to the governmental body in response to a solicitation.

(c) Policies or rules may provide procedures for the following:

(1) Protection of offers before opening to prevent disclosure of contents.

(2) Afford unobstructed evaluation of offers and award of contracts by the purchasing agent after opening.

(3) Protection of offers from tampering before and after opening.

IC 5-22-18-5. Purchase Order or Lease Made Public Record by Political Subdivisions

(a) This section applies only to a political subdivision.

(b) Within thirty (30) days after the acceptance of an offer, the purchasing agent shall deliver in person or by first class mail to the successful offeror the original of each purchase order or lease, retain a copy for the purchasing agent's records, and file a copy for public record and inspection as follows:

…(3) When a purchase or lease is made for a school corporation or a quasi-public corporation, the copy of the purchase order or lease must be filed with the records of the corporation.

IC 5-22-20-1. Policies or Rules for Inclusion of Clauses or Contract Provisions

A governmental body may establish policies or adopt rules permitting or requiring any of the following:

(1) The inclusion of clauses providing for adjustments in prices or time of performance.

(2) The inclusion of contract provisions dealing with either of the following:

(A) The unilateral right of the governmental body to order, in writing either of the following:

(i) Changes in the work within the scope of the contract.

(ii) Temporary stopping of the work or delaying performance.

(B) Variations occurring between estimated quantities of work in a contract and actual quantities.

IC 5-22-20-2. Adjustments in Price; Computation

Adjustments in price under clauses established under section 1 of this chapter must be computed in one (1) or more of the following ways:

(1) By agreement on a fixed price adjustment before the beginning of the pertinent performance or as soon after the beginning of the performance as practicable.
(2) By unit prices specified in the contract or subsequently agreed upon.
(3) By the costs attributable to the events or situations under such clauses with adjustment of profit or fee, all as specified in the contract or subsequently agreed upon.
(4) In such other manner as the contracting parties may mutually agree.
(5) In the absence of agreements by the parties, by a unilateral determination by the governmental body of the costs attributable to the events or situations under such clauses, with adjustment of profit or fee, all as computed by the governmental body in accordance with applicable rules adopted by the governmental body.

CONTRACTS

A contract is required for all services that SBCSC receives from non-employees. A contract would come after an agreement is in place, or bid/RFP process has been approved and finalized.

Contracts shall outline:

- parties involved,
- services to be provided,
- scope of work,
- compensation & payment terms,
    - contracts for services must include:
        - number of hours the vendor is allowed to invoice at an identified cadence,
        - the hourly rate,
        - the duration of the contract,
        - the number of people
        - the total allowed to be billed under the contract
            - 5 hours per week, for 30 weeks, at $15/hr, for 3 people would be a maximum amount of $6,750 for the contract
            - 20 hours per week, for 20 weeks, at $20/hr, for 4 people would be a maximum amount of $32,000 for the contract
            - 40 hours per week, for 35 weeks, at $25/hr for 5 people would be a maximum amount of $175,000 for the contract
- effective and end dates,
- confidentiality & non-disclosure notices,
- termination clause,
- liability and indemnification,
- intellectual property rights (if applicable),
- signatures upon approval.

Every non-employee person or agency who is providing services to SBCSC needs to have a current, signed contract in place <u>prior to a Purchase Order being created, and prior to providing services.</u>

Contracts may be a copy of the proposal/estimate or quote with a signature page added as long as all required components listed above are present and the contracts totals $50,000 (fifty thousand) or less in a 12-month (twelve month) period. See Addendum 1 for contract signature page.

SBCSC APPROVAL OF CONTRACTS PROCESS – BOARD POLICY 6330

All contracts obligating the School Corporation or the School Board, whether written or oral, and however named (contract, agreement, amended contract, amended agreement, memorandum of understanding, lease, note, etc.) shall be approved or ratified by the Board. Contracts not approved by the Board shall be considered null and void.

The School Board authorizes the Superintendent to negotiate and enter into contracts--subject to ratification by the School Board--with a direct cost to the School Corporation of $50,000 or less (excluding contracts to settle legal claims).

The following contracts shall be reviewed by legal counsel before Board approval:

A. any contract requiring an Opinion of Counsel as a condition of closing a lease, bond, tax warrant, or similar transaction; and
B. any contract waiving any legal rights of the Corporation or the Board.

Additionally, in order to ensure compliance with all local, State, and Federal ordinances, laws, regulations, applicable case law, and government grant requirements, the Superintendent shall have all contracts, leases, and agreements meeting the criteria specified below reviewed by legal counsel before presentation to the Board for approval:

A. any agreement to settle any lawsuit, claim, dispute, or administrative action
B. any contract for the sale, lease, or purchase of real estate
C. any collective bargaining agreement
D. any contract involving intellectual property, including trademarks, copyrights, patents or naming rights
E. any contract obligating the Board to take any action other than paying for a product or service
F. any contract obligating the Board to refrain from taking any action
G. any contract for construction, renovation, remodeling, demolition, or other public work
H. any contract for work or services related to environmental sites or conditions
I. any contract requiring use of a single vendor's products or services
J. any contract for insurance or surety, fidelity, performance, or payment bonds
K. any contract for medical or healthcare services
L. any contract obligating the incurring or repayment of debt, or requiring the Corporation to forego use of similar products or services if the Corporation should choose not to make further appropriations of revenues to fund the lease or contract
M. any contract requiring payment in excess of $100,000 total or $50,000 in any twelve-month period for public works, goods, or services
N. any contract obligating the Corporation or School Board for more than three years

Please note that contracts, with limited exceptions such as contracts requiring more than a year to perform or involving the purchase or lease of real estate, may be written or oral. An oral contract may be formed by an offer (by the vendor or the Corporation), and acceptance (by the Corporation or the vendor). This policy applies to both written and oral contracts.

APPROVALS REQUIRED

Contracts can only be approved by the Superintendent or the School Board. Additionally, the Legal Department *must* review any Contract or MOU that requires an Opinion of Counsel, or any Contract/MOU waiving any legal rights of the Corporation or Board. The Legal Department must maintain electronic copies of all contracts.

Approvals, by type, are as follows:

- MOUs must be reviewed and approved by the Superintendent then the School Board.
- Contracts less than $50,000 (fifty thousand dollars):
    1. may be approved preliminarily by the Superintendent, then require
    2. formal Board approval (add to list of contracts at next board meeting)
- Contracts greater than $50,000 (fifty thousand dollars):
    1. must be approved by the School Board in a separate presentation (formal process where they have the opportunity to ask questions)

CONTRACTS TO BOARD DOCS & SHARE DOCUMENTATION

Once completed, approved, and signed by all parties, all contracts need to be:

- uploaded to Board Docs.
- copy to the Legal Department
- the department receiving the services or goods needs to keep a copy
- Finance needs a copy at time of PO creation

EXAMPLES OF WHEN CONTRACTS ARE NEEDED

- A non-employee who is working for SBCSC in any capacity. This includes:
  - a previous employee who is working as a contractor/vendor,
  - an individual who is tuning our pianos,
  - utilizing a consultant,
  - referee services, etc.
- A business who is providing services to SBCSC. This includes:
  - plumbing services,
  - electrical services,
  - HVAC services,
  - tutoring services,
  - training for employees,
  - contracted nursing services,
  - pest control, etc.

EXAMPLES OF WHEN CONTRACTS ARE NOT NEEDED

- Purchasing Supplies/Equipment
  - buying equipment and installing it ourselves
    - if the purchased equipment is installed by a 3rd party, you would need a contract for the installation portion
  - buying tuning equipment for a piano
    - if a 3rd party is tuning the piano, you would need a contract for the service
  - purchasing a new scoreboard
    - if the scoreboard requires installation by a 3rd party, you would need a contract for the installation

SERVICES CONTRACT PURCHASING THRESHOLDS

When entering into contracts for services, be sure to follow the correct purchasing procedure based on the **total** contract amount.

When creating a contract for services, your contract must identify the total amount the vendor is allowed to invoice (ie. identify a limit). The contract must specify the number of hours the vendor is allowed to invoice at an identified cadence, the hourly rate, the duration, and the number of people.

Examples:

- 5 hours per week, for 30 weeks, at $15/hr, for 3 people would be a maximum amount of $6,750 for the contract – use *Micro Purchase Type* and no quote is needed
- 20 hours per week, for 20 weeks, at $20/hr, for 4 people would be a maximum amount of $32,000 for the contract - use *Small Purchase Type* Procedure of 3 quotes
- 40 hours per week, for 35 weeks, at $25/hr for 5 people would be a maximum amount of $175,000 for the contract – use *Large Purchase Type* Procedure of competitive bidding

PURCHASING PROCESS - CONTRACTS

STEP	ACTIVITY	PRIMARY EMPLOYEE	LEVEL	REVIEWED BY	NOTE
1	Generate Contract for Approval	Buyer	School / Department	Legal	Work with vendor and legal to create draft contract.
2	Identify Approval Process (based on contract total over 12mos)	Buyer	School / Department	Superintendent	Approval by Superintendent then School Board; or by School Board only.
3	Supervisor Approval	Buyer	School / Department	Supervisor	Supervisor should review and approve before sending to Superintendent for review.
3	Send to Superintendent for Review	Buyer	School / Department	Superintendent	Superintendent should review all before going to the School Board.
4	Superintendent Review - All Contracts	Superintendent	Central	School Board	Superintendent should review all before going to the School Board.
5	Contract Approvals	Buyer	School / Department	Superintendent & School Board	
5a -$50k or less 1	Superintendent Approve / Reject Contracts $50k or Less	Superintendent	Central	School Board	Submit Superintendent-approved contracts to School Board to add to list of contracts at next board meeting for ratification.
5a -$50k or less 2	Add to Board Docket	Buyer	School / Department	Superintendent's Office	
5a -$50k or less 3	School Board Approval - $50k or Less	School Board	Central	n/a	Ratification of contracts approved by Superintendent
5b - $50k or more 1	Add to Board Docket	Buyer	School / Department	Superintendent's Office	Work with department lead to get items submitted. Reach out to Superintendent's Office if unsure of process.
5b - $50k or more 2	Upload Contract & Supporting Docs to Board Docs	Buyer	School / Department	Superintendent's Office	Work with department lead to get items submitted. Reach out to Superintendent's Office if unsure of process.
5b - $50k or more 3	Attend Board Meeting for Questions & Answers	Buyer	School / Department	School Board	
5b - $50k or more 4	Board Discussion & Approval or Rejection	School Board	Central	n/a	
5b - $50k or more 5	If Approved, Board Signature	School Board	Central	n/a	
6	Signature of Contractor	Buyer	School / Department	n/a	
7	Upload Signed Contract to Board Docs	Buyer	School / Department	n/a	
8	Share Original Contract with Legal	Buyer	School / Department	n/a	
9	Share Copy of Contract with Finance	Buyer	School / Department	n/a	
10	Retain Copy in Buyer's School/Department	Buyer	School / Department	n/a	

CHANGE ORDERS

This policy applies to all projects managed by SBCSC and covers all changes affecting the scope, cost, or schedule of the project. A Change Order is a formal amendment to the contract that alters the original scope of work, project timeline, or contract sum.

- All change orders must be documented, reviewed, and approved before implementation.
- Unauthorized work outside the approved contract scope will not be compensated.
- Change orders must comply with the terms and conditions outlined in the original contract agreement.

- Change orders that increase the cost by 10% or more need to be approved by the School Board prior to proceeding.
- Change orders determined to be excessive may be denied and the project rebid.

PROCEDURE

Change orders can be initiated by the Owner, Contractor, Architect, or Project Manager when a need for alteration arises. A written change order request detailing the nature, justification, and impact on cost and schedule must be submitted.

- The Project Manager, along with relevant stakeholders (e.g., Architect, Engineer), reviews the change order request for technical feasibility, cost implications, and schedule impact.
- A cost estimate and revised schedule, if applicable, are prepared.
- The change order must be approved by the Purchasing Agent before the work begins and ratified by the School Board.
    - Change orders that change the total cost of the project by 10% or more must be approved by the Board before any work can be completed.
- Approved change orders must be formally documented, signed by all relevant parties, and appended to the original contract.
- Upon approval, the Contractor is authorized to proceed with the work described in the change order.
- The Project Manager monitors the change to ensure compliance with the approved terms.

PAYMENT

Payments related to change orders are processed according to the revised contract sum and payment schedule. All invoices must reference the approved change order number.

Failure to comply with this policy may result in delayed payments, contractual disputes, or unauthorized work denial.

ADDITIONAL BOARD PURCHASING POLICIES

COOPERATIVE PURCHASING – BOARD POLICY 6440

The School Board recognizes the advantages of centralized purchasing in that volume buying tends to maximize value for each dollar spent. The Board, therefore, encourages the administration to seek advantages in savings that may accrue to this Corporation through joint agreements for the purchase of supplies, equipment, or services with the governing body(ies) of other governmental units.

The Board authorizes the Superintendent to negotiate such joint purchase agreements for services, supplies, and equipment which may be determined to be required from time-to-time by the Board and which the Board may otherwise lawfully purchase for itself, with governmental contracting units as may be appropriate in accordance with State law, the policies of this Board, and the dictates of sound purchasing procedures.

S/He shall report all such negotiations to the Board and seek Board approval for all contemplated agreements.

Cooperative or joint purchases require an agreement approved by the Board and the participating contracting body(ies) which shall specify the categories of equipment and supplies to be purchased; the manner of advertising for bids and of awarding contracts; the method of payment by each participating party; and such other matters as may be deemed necessary to carry out the purposes of the agreement. Such agreements are subject to all legal bidding requirements.

The Superintendent is also authorized to submit to the State, prior to January 1st of each year, a listing of the major equipment items the Corporation anticipates purchasing in the next fiscal year for the purpose of participating in State-wide pricing contracts. Any items, subsequently purchased through such a pricing contract, must be a purchase contract between the vendor and this School Corporation and conducted in accordance with Indiana law.

LOCAL PURCHASING – BOARD POLICY 6450

The School Board recognizes its position as a major purchaser in this community, and while it is the intention of the Board to purchase materials and supplies of quality at the lowest possible cost through widespread competition, if all other considerations are equal, the Board prefers to purchase within the Corporation from established local merchants.

The Board authorizes the Superintendent to award purchases placed in accordance with law, this policy, and all policies of the Board otherwise applicable to local merchants when their quotation is competitive, freight charges are a factor, maintenance or other types of service may be required, and/or promptness of delivery is a consideration provided that all statutes pertaining to public purchasing are duly observed.

MINORITY CONTRACTORS & VENDORS – BOARD POLICY 6451

The South Bend Community School Corporation will actively seek and encourage bids and quotations from all eligible vendors, contractors and subcontractors on projects and services to be performed for the South Bend Community School Corporation regardless of race, creed, color, sex, national origin, age, sexual orientation, or gender identity.

The Superintendent and the Superintendent's immediate staff shall develop procedural programs which, when implemented, will actively encourage the employment of minority owned and operated business on South Bend Community School Corporation projects and services to the extent the same is permitted by law.

All vendors, contractors and subcontractors who are employed to perform on construction projects or provide services or furnish materials to the South Bend Community School Corporation shall be required to agree, in writing, that they will not discriminate against persons on the basis of race, creed, color, sex, national origin, age, sexual orientation, or gender identity and that they will comply with procedures adopted by the School Corporation from time to time to implement this policy.

BOARD POLICY - CONFLICTS OF INTEREST & VENDOR RELATIONS

Conflicts of interests may include:

- A person who sits on the board or works for two competing companies.
- An employee voting on/choosing a vendor owned by a close family member without disclosing the relationship.
- An employee voting on/choosing a vendor when they have a romantic relationship with the vendor or employee of the vendor.
- An employee voting on/choosing a vendor with whom they have a financial interest.
- A vendor offering cash, gifts, free travel, other incentives in exchange for favorable treatment.
- A vendor hinting or offering a job to an employee/Board Member if the vendor wins the contract.
- Sharing confidential bid information with one vendor to give the vendor an unfair advantage.

CONFLICTS OF INTEREST – BOARD POLICY #6460

The School Board shall not knowingly approve a contract or purchase using any funds received from a Federal grant or award in which a Board member, employee, or agent of the Board has a pecuniary interest.

The Board shall not knowingly approve a contract or purchase using funds other than any of those received from a Federal grant or award in which a Board member, Corporation employee, or agent of the Board or their spouse or dependent profits or has a pecuniary interest unless the Board member, employee, or agent with the profit or pecuniary interest makes the written disclosure on State Board of Accounts Form 236 required in I.C. 3IC 5-4.1-1-4, and the disclosure is approved by vote of the Board before the Board vote on the contract or purchase.

A Board member shall not participate in the discussion or vote on the acceptance of their disclosure and the vote on the contract or purchase addressed by their disclosure.

A Corporation employee or agent of the Board shall not be called upon to contribute to or participate in the Board's discussion on the acceptance of their disclosure and the contract or purchase addressed by their disclosure.

The Superintendent shall see that a written disclosure of a conflict of interest on State Board of Accounts Form 236 that is approved by the Board is filed with the State Board of Accounts and the Clerk of the Circuit Court within fifteen (15) calendar days after approval by the Board.

Notwithstanding the above provision, the standards prohibiting conflict of interest in Bylaw 0144.3, Board Policy 1130, Board Policy 3113, and Board Policy 4113 apply to all Corporation employees, officers (that is, all members of the Board), or agents of the Board. No written disclosure shall exempt a Corporation employee from disciplinary action for violation of the conflict of interest provisions in those policies.

For the purpose of this policy the terms "pecuniary interest" and "profit" have the meaning given to those terms in I.C 3IC 5-44.1-1-4.

VENDOR CONTACTS WITH THE SCHOOL COMMUNITY
All representatives of vendors proposing to provide goods or services to the Board shall report their intention to propose that the Board approve the use of a product or service to the Superintendent before contacting any Corporation teacher, student, or employee, other than the employee assigned responsibility for the contract or purchase by the Superintendent.

SELECTION OF VENDORS
The Corporation's purchasing agent or committee (see Policy 6320) shall not extend or give preference to any vendor. Each contract, service, product, and vendor recommended favorably to the Board by a Board member or Corporation employee shall be recommended based upon a favorable assessment of the quality, quantity, price, and delivery proposed. Where bidding is required, recommendations shall be based on the lowest bid from a responsive and responsible bidder. Past experience with a provider may be considered in determining if the proposed provider is "responsible" as that term is used in this policy. The terms "responsible" and "responsive" shall have the meaning given them by I.C. 36-1-12-4 (10) & (11).

The Board expects its members, Corporation employees, contractors, and contractors' employees to disclose a personal or spouse or dependent's pecuniary interest or profit in a contract or purchase approved by the Board and to report possible violations of these Board expectations by others to the Superintendent. Parents, volunteers, contractors and concerned citizens are encouraged to report possible violations of the Board's expectations, if they believe a violation has occurred.

REPORTING VIOLATIONS AND WHISTLEBLOWER PROTECTION
The Board is committed to protection of persons reporting violations, i.e., "whistleblowers". Specific protection is addressed for administrators in Policy 1411, for professional staff members (all certificated employees who are not administrators) in Policy 3211, and for non-certified staff in Policy 4211.

Reports by contractors and their employees are protected by this policy.

A contractor or an employee of a contractor, hereafter an "employee/contractor", who is aware of acts by a Board member, Corporation employee, or another employee/contractor that possibly violates Federal or Indiana law or Board policy shall report this conduct to his/her immediate supervisor. If the employee's immediate supervisor is not responsive or the supervisor is the person whose behavior is in question, the employee/contractor shall report the possible violation to the Superintendent. If the reported conduct relates to the Superintendent, the report shall be filed directly with the Board President.

If a violation of law or Board policy is reported, the employee/contractor will be directed to put the report in writing. An employee/contractor making such a report in writing and his/her spouse and dependents, shall be protected from retaliation for making a report pursuant to this policy if the employee/contractor had a good faith belief at the time the report was made that the information reported was true.

SANCTIONS AND DEBARMENT OF CONTRACTORS
Contractors are subject to sanctions, including debarment. As used here, "debarment" means exclusion from eligibility for future consideration for a specific or indeterminate period, or cancellation of the current contract or relationship upon a finding by the Board that the greater weight of the credible information available to the Board demonstrates that the contractor knowingly violated a law, Board policy, or made a false report under this policy. Contractors may also be subject to debarment if they knew of a violation of law or Board policy involving or related to the business of the Board but did not make a report confirmed in writing to a supervisor in accordance with this policy.

Go to SAM.gov to search look up an entity to see if they have been debarred.

PURCHASING CARD ("P-Card")

According to Board Policy 6423, the School Board recognizes the value of an efficient method of payment and record keeping for certain expenses. The Board, therefore, authorizes the use of Corporation credit cards. The District's administration, with approval from Finance, can assign P Cards (Credit Cards) to its employees, as needed.

To request a P-Card, reach out to the Director of Purchasing. The Finance Department will make the determination of approval. If approved, the user will need to sign an agreement on P-Card usage and responsibilities.

The Superintendent shall develop administrative guidelines that specify those authorized to use credit cards, the types of expense which can be paid by credit card, and their proper supervision and use.

The administrative guidelines should also require that a log be kept which includes the names of the individuals using the cards, their position, estimated amounts to be charged and the date the card is issued and returned.

Credit cards should be the exception; not the norm. Credit cards are not to be used to bypass the accounting system of the School Corporation. In addition, credit cards are not to be used for personal expenses not related to Corporation activities. Violations of this policy may result in loss of P Card privileges and disciplinary action up to and including termination.

DISTRICT P-CARD
The District may also allow individuals to use an existing District P-Card for new purchases. Case-by-case requests to use a P-Card need to go to the Purchasing Director and the Operations Manager/Compliance Specialist for approval PRIOR to spending.

The P-Card Usage Request Form needs to be filled out entirely with information to include: the vendor/company, the amount that will be spent, the funding source (where it will be paid from when the bill comes in), and the item(s) that will be purchased. The requestor, then Purchasing Director, then the Operations Manager will need to sign off and provide the card (if approved). The form is available here: https://www.sb.school/portals/employee-resources.

The requestor is responsible for returning the P-Card immediately after purchase(s) is complete.

The District P-Card shall not be used for recurring monthly/annual subscription payments. P-Cards are for one-time purchases.

The requestor will be responsible for filling out the Procurement Card Expense form and providing receipts after the purchase/s are complete.

ALL P-CARDS
You may not use P-Cards for purchases if you don't have funds currently available to pay the balance in full.

Future travel requests, that will be paid from future funding, shall not be made using a P-Card. P-Cards shall only be used if funds are currently available.

For future travel bookings, the employee will need to follow the process for travel reimbursement.

PAYMENTS/STATEMENT PAYOFF

The P-Cards are through JP Morgan Chase Bank. JP Morgan billing statements cycle the last day of each month. Therefore, an individual who has a JP Morgan purchasing card will receive an email on the 1st business day of the new month reminding the individual that procurement card expense forms are due by the 10th day of the month.

An individual preparing to submit a procurement card expense form should adhere to the following:

1. Print out a copy of JP Morgan monthly billing statement to accompany the procurement card expense form,
2. complete a Procurement Card Expense Form,
    - failure to fully complete form, including funding source, may result in denial of payment
3. attach all original receipts/invoices to the procurement card expense form,
    - failure to attach supporting documentation may result in a denial of payment
4. sign-off on the procurement card expense form.

Procurement card expense forms should be given to the Operations Manager in the Finance Department on or before the 10th day of each month so that forms can be reviewed for accuracy.

Once the Operations Manager has reviewed all monthly procurement card expense forms, they are submitted to the Director of Purchasing for final review and payment processing.

POLICY ON REDEEMING CREDIT CARD POINTS/REWARDS

Credit card points or rewards accrued through company-issued credit cards are to be used exclusively for business-related expenses as determined by the Finance Department. This includes, but is not limited to: travel, office supplies, business meals, and other company-related activities. Rewards earned through the JP Morgan Chase credit cards is automatically redeemed and deposited to SBCSC's Everwise account.

Redeeming points or using rewards for personal use is prohibited, and any violation of this policy may result in disciplinary action. Employees must seek approval from the Finance Department before redeeming points for any company-related purchases or benefits.

It is essential that all point redemptions or reward spending align with Corporation objectives and are used in a manner that directly benefits SBCSC.

FUEL CARD

SBCSC utilizes a vendor for diesel fuel. SBCSC vehicles that use diesel fuel must be filled at the designated location.

For SBCSC vehicles requiring regular gasoline, SBCSC utilizes fuel cards. Fuel cards shall only be used for SBCSC vehicles. All individuals regularly driving an SBCSC vehicle may be issued a fuel card if approved by their department supervisor and the Finance Department. Receipts for all purchases must be maintained.

The employee is responsible for keeping the card secured. If your fuel card is lost/stolen, report it immediately to your supervisor and the Finance Department.

For employees driving their own vehicles from building to building, fuel cards must not be used. Instead, mileage tracking forms need to be used. See Mileage Claim section of this manual.

NON-PURCHASE ORDER VOUCHER PAYMENTS

Non-PO vouchers are used to request payment for travel expense reimbursement and anything else that would not be procured through a PO.

Similar to POs, the requester would enter a request for a non-PO voucher that will be routed to the respective Budget/Purchasing/Finance Director for review and approval.

All vouchers require Finance Department approval.

After Finance approval, the request is routed to Accounts Payable. Supporting documentation for the payment must be included.

In the case of contracted services, the executed service agreement, along with the invoice, must be submitted for payment to be issued. The requester must enter the object code and the Budget/Purchasing Director is responsible for ensuring the proper code is used.

PURCHASE ORDERS

Purchase Orders (POs) are the most common purchasing method in the Corporation. If you have questions about the process outlined below, please reach out to the Purchasing Director.

When you are seeking to make purchases:

- Make sure the vendor knows that SBCSC is tax exempt.
    - A copy of the exemption can be obtained from Finance.
- Be sure to have shipping and handling included in quotes.
    - This cannot always be added after a PO is created and you may need to find another payment method or potentially cancel the PO and create a new.
- Be aware that POs cannot always be edited. This means you need to:
    - Verify funding sources prior to submitting.
    - Verify available funds.
    - Verify everything on the quote & requisition are correct prior to submitting.
- Be sure to have enough funds available in the fund line you plan to use.
    - If you don't have funds available, you will need to cancel the PO and open a new when you find an alternate funding source.
        - It is the requestor's responsibility to know their assigned funds and what money is available.
- Know that if you cancel a PO after the new year has rolled over, those funds cannot be used for new/other purchases. You will lose that money as they were only approved to roll forward for that specific purchase.

What to include in a Purchase Order:

- Buyer Information
    - Include Tax Exempt information
- Seller Information
    - Purchase orders need to be made out to a specific vendor. "SBCSC" should not be used as the vendor except for capturing indirect/administrative costs.
- Purchase Order Number
- Date of Order
- Item(s) Description
- Quantity
- Unit Price
- Shipping Address
- Payment Terms
- Total Purchase Amount
- Approval Signatures
- Copy of Any Applicable Contract (as an attachment)

REQUIRED SCHOOL BOARD APPROVAL

The School Board must give approval for the following:

- All Contracts;
- Agreements to settle any lawsuit, claim, dispute, or administrative action;
- Contracts for the sale, lease, or purchase of real estate;
- All collective bargaining agreements;
- Contracts involving intellectual property, including trademarks, copyrights, patents, or naming rights;
- Contracts obligating the Board to take any action other than paying for a product or service;
- Contracts obligating the Board to refrain from taking an action;
- Any Contract for construction, renovation, remodeling, demolition, or other public works;
- Contracts for work or services related to environmental sites or conditions;
- Contracts requiring use of a single vendor's products or services;
- All contracts for insurance or surety, fidelity, performance, or payment of bonds;
- Contracts for medical or healthcare services;
- Contracts obligating the incurring or repayment of debt, or requiring the Corporation to forego use of similar products or services if the Corporation should choose not to make further appropriations of revenues to fund the lease or contract;
- Contracts requiring payment in excess of $100,000 total or $50,000 in any 12-month period for public works, goods, or services.
- Any contract obligating the Corporation or School Board for more than three years.

PAYMENT OF CLAIMS – BOARD POLICY 6470

The following accounts payable claims may be paid by the Treasurer prior to a regular meeting of the School Board:

A. payments to contractors for construction projects that have been approved, and contracts issued, by the Corporation
B. replenishment of petty cash
C. payroll claims -- gross payroll and related fringe benefits payments to payroll fund for certified and noncertified employees
   postage for postage meter and special mailings
D. any invoice that will be discounted for early payment or requires payment to avoid late charges
E. travel claims by the staff of the Corporation if such travel had received prior approval of the Board A consolidated register of claims will be prepared for presentation at each Board meeting, which will provide the following information:
   1. fund
   2. payee
   3. check number
   4. check amount
   5. brief explanation of invoice
   6. net amount of claim
   7. cash discounts
   8. payments supported by a contract, if such contract has been approved by the Board
   9. emergency items as approved by the Treasurer
   10. travel claim reimbursements

The Treasurer and Deputy Treasurer will certify in writing and on a form prescribed by the State Board of Accounts before payment that the invoice or bill is true and correct and that all claims have been audited and are based upon contract or statutory authority.

Before the Corporation draws a warrant or check for payment of a claim, the following must occur:

A. there is a fully itemized invoice or bill for the claim;
B. the invoice or bill is approved by the officer or person receiving the goods or services;
C. the invoice or bill is filed with the Treasurer of the Corporation.

At each regular Board meeting, the consolidated register of claims will be approved or disapproved and signed by all Board members present. The minutes will further show the check numbers of the claims approved as well as the total amount approved by fund.

All warrants or checks that are drawn on the funds of the School Corporation that are outstanding and unpaid for a period of two (2) or more years as of the last day of December of the year are void and will not be honored by any financial institution for payment or deposit.

PURCHASING PROCESS - SUBMITTING FOR PAYMENT (after services/products are received)

STEP	ACTIVITY	PRIMARY EMPLOYEE	LEVEL	REVIEWED BY	NOTE
1	Forward Documentation to Accounts Payable in Finance Dept. within 10 Days	Buyer	School / Department	n/a	Automatic process in software.
2	Verify Supporting Documentation is Complete	Accounts Payable	Central	n/a	Verification includes comparing expenditure type to object codes used to identify discrepancies.
3	Create Payment in Software	Accounts Payable	Central	Accounts Payable Supervisor	
4	Review & Approve Payments	Accounts Payable Supervisor	Central	n/a	Signature is physical.
5	Generate Checks	Accounts Payable	Central	n/a	Checks are kept in a secure location. MICR printer is kept in a secure location.
6	ACH Drafts are Approved in Banking Software	Accounts Payable Supervisor	Central		
7	Commerce Bank Draft Report Generated for Review	Accounts Payable	Central	Accounts Payable Supervisor	Physical signature.
8	Commerce Bank Draft Reviewed, Uploaded (data transfer), Approved	Accounts Payable Supervisor	Central	n/a	Physical signature.
9	Paper Copies are Filed by Check Number	Accounts Payable	Central	n/a	
10	Allowance of Claims Register Review - CFO	Accounts Payable	Central	Chief Financial Officer	
11	Allowance of Claims Register Approval - School Board	Chief Financial Officer	Central	School Board	CFO & School Board sign once approved.
12	Open Payables Reconciliation	Deputy Treasurer	Central	n/a	

PROCUREMENT OF PROFESSIONAL SERVICES

Professional Services are often exempt from the purchasing process. If the vendor is one SBCSC regularly uses, and is happy with, their services can continue to be utilized without going through the normal purchasing process.

Professional services are specialized services provided by vendors with expertise in the field. Examples include:

- Attorneys
- CPAs
- Electricians
- Plumbers
- Consultants
- Architects
- Trainers
- Tutors

Professional services generally do not include general labor services.

BOARD POLICY 6320

For purposes of this policy "services" means the furnishing of labor, time, or effort by a person, not involving the delivery of specific supplies other than printed documents or other items that are merely incidental to the required performance.

The purchasing agent may purchase as follows:

A. For purchases of services anticipated to exceed the Board-approved amount ($150k) in a single school year:
   - If the purchasing agent has purchased services previously from a vendor, the purchasing agent may continue to purchase services from that vendor as long as the Board is satisfied with the services delivered by the vendor.
   - If a new vendor is sought to provide services, the purchasing agent will issue a request for proposal asking that interested vendors submit proposals to serve as vendors for those specific services. Notice of the request for proposal may be sent directly to potential vendors and/or posted on the Corporation’s website. The purchasing agent will interview those vendors who respond to the request for proposal that the purchasing agent believes are able to provide the services sought and will select the vendor from those interviewed. The purchasing agent may seek input from other administrators or Board members in making the selection.

B. For all other purchases of services, the purchasing agent may select the vendor s/he believes is the most appropriate vendor who provides the services sought.

The Board should be advised, for prior approval, of all purchases of services when the purchase was not contemplated during the budgeting process and/or exceeds the line item and/or function.

The purchasing agent is authorized to make emergency purchases, without prior approval, of those services needed to keep the schools in operation. Such purchases shall be brought to the Board for approval at the next regular meeting.

BOARD POLICY - 7101

The School Board, pursuant to Indiana law, hereby determines to neither provide nor publish a notice for the requirement of professional services for a project under consideration by the Board involving the construction, remodeling, rehabilitation, or repair of any building or facility owned or leased by the School Corporation.

However, the Board, by a majority vote, may determine to provide or to publish a notice for professional services required for a project. If the Board determines to provide or to publish a notice, the notice shall comply with the requirements of Indiana law.

For purposes of SBCSC policy, professional services mean those services performed by: a licensed architect, a professional engineer, attorney, accountant, trainers, land surveyor etc. When manual labor is involved, it is not a professional service.

PAYMENT OF ACADEMIC HONORS AWARDS – BOARD POLICY 6475

Each year the School Corporation is eligible to receive a distribution for each Academic Honors Diploma it awards during the previous school year.

The amount received by the School Corporation as an honors diploma award may be used only for any staff training; program development; equipment and supply expenditures; or other expenses directly related to the School Corporation's academic honors program; and the School Corporation's program for high ability students.

EXCEPTIONS TO STANDARD PURCHASING PROCESS

INDIANA CODES

IC 5-22-10-1. Purchase Without Soliciting Bids or Proposals

Notwithstanding any other provision of this article, a purchasing agent may make a purchase under this chapter without soliciting bids or proposals.

IC 5-22-10-2. Competition

A special purchase must be made with competition as is practicable under the circumstances.

IC 5-22-10-3. Contract Files; Record Listing All Contracts

(a) A purchasing agent shall maintain the contract records for a special purchase in a separate file.

(b) A purchasing agent shall include in the contract file a written determination of the basis for:

(1) the special purchase; and
(2) the selection of a particular contractor.

(c) Notwithstanding any other law, a governmental body shall maintain a record listing all contracts made under this chapter for a minimum of five (5) years. The record must contain the following information:

(1) Each contractor's name.
(2) The amount and type of each contract.
(3) A description of the supplies purchased under each contract.

(d) The contract records for a special purchase are subject to audit by the state board of accounts.

IC 5-22-10-4. Emergency Conditions

(a) A purchasing agent may make a special purchase when there exists, under emergency conditions, a threat to public health, welfare, or safety.

IC 5-22-10-5 Savings to Governmental Body

A purchasing agent may make a special purchase when there exists a unique opportunity to obtain supplies or services at a substantial savings to the governmental body.

IC 5-22-10-6. Auctions

A purchasing agent may make a special purchase at an auction.

IC 5-22-10-7. Data Processing Contract or License Agreements

A purchasing agent may make a special purchase of data processing contracts or license agreements for:

(1) software programs; or
(2) supplies or services, when only one (1) source meets the using agency's reasonable requirements.

IC 5-22-10-8. Compatibility of Equipment, Accessories, or Replacement Parts

A purchasing agent may make a special purchase when:

(1) the compatibility of equipment, accessories, or replacement parts is a substantial consideration in the purchase; and
(2) only one (1) source meets the using agency's reasonable requirements.

IC 5-22-10-9. Purchasing Method Impairs Functioning of Agency

A purchasing agent may make a special purchase when purchase of the required supplies or services under another purchasing method under this article would seriously impair the functioning of the using agency.

IC 5-22-10-10. No Offer Received Under Other Purchasing Method

A purchasing agent may make a special purchase when the purchasing agency has solicited for a purchase under another purchasing method described in this article and has not received a responsive offer.

IC 5-22-10-11. Evaluation of Supplies or System Containing Supplies

A purchasing agent may make a special purchase for the evaluation of supplies or a system containing supplies for any of the following reasons:

(1) To obtain:
    (A) functional information; or
    (B) comparative data.

(2) For a purpose that in the judgment of the purchasing agent may advance the long-term competitive position of the governmental body.

IC 5-22-10-12. Governmental Discount Available

A purchasing agent may make a special purchase when the market structure is based on price but the governmental body is able to receive a dollar or percentage discount of the established price.

IC 5-22-10-13. Single Source for Supply; Award of Contract

Subject to sections 14 and 15, a purchasing agent may award a contract for a supply when there is only one (1) source for the supply and the purchasing agent determines in writing that there is only one (1) source for the supply.

IC 5-22-10-14. General Services Administration Price

A purchasing agent may make a purchase from a person when the purchasing agent determines in writing that:

(1) supplies can be purchased from the person or the person's authorized representative at prices equal to or less than the prices stipulated in current federal supply service schedules established by the federal General Services Administration; and

(2) it is advantageous to the governmental body's interest in efficiency and economy.

IC 5-22-10-15. Purchase from Person Who Has Contract with Federal Agency

(a) A purchasing agent may purchase supplies if the purchase is made from a person who has a contract with a federal agency and the person's contract with the federal agency requires the person to make the supplies available to the state or political subdivisions.

(b) A purchasing agent for a political subdivision may purchase supplies if the purchase is made from a person who has a contract with a state agency and the person's contract with the state requires the person to make the supplies or services available to political subdivisions, as provided in IC 4-13-1.6 or IC 5-22-17-9.

IC 5-22-10-16. Acquisition of Supplies Through Transfer from Federal Government

(a) A purchasing agent may acquire supplies if the purchasing agent determines that the governmental body can obtain the transfer of the supplies from the federal government under IC 4-13-1.7 at a cost less than would be obtained from purchase of the supplies by soliciting for bids or proposals.

(b) A governmental body may not make a purchase under this section if title to the property will be transferred to the governmental body before a sufficient appropriation to pay the costs of the purchase is appropriated. However, if the supplies will be transferred to the governmental body upon conditional sale or under a lease, a lease with option to purchase, or a contract for the use of the supplies, the governmental body may make the purchase under this section if there are sufficient funds appropriated to pay the consideration required for one (1) year of the agreement.

(c) A purchasing agent who purchases or leases surplus federal materials shall, at the time of the purchase or lease, or immediately thereafter, give public notice in accordance with IC 5-3-1.

IC 5-22-10-17. Acquisition of Supplies Through Acceptance of Gift

A purchasing agent may acquire supplies by accepting a gift for the purchasing agent's governmental body.

IC 5-22-10-18. Special Purchase of Copyrighted Material

A purchasing agent for a state purchasing agency may make a special purchase of copyrighted materials to be used, provided, or distributed by a state agency.

IC 5-22-10-19. Purchase from Public Utility Following Independent Appraisal

A purchasing agent may make a special purchase from a public utility if the purchase or lease price is a negotiated price that considers the results of an independent appraisal that the purchasing agency obtains and an independent appraisal that the public utility obtains.

SBCSC EXCEPTIONS TO STANDARD PURCHASING PROCESS

1. **EMERGENCIES -** In the event of emergencies (threats to public health, welfare, and safety), the purchasing agent may make a special purchase outside of normal procedures. When possible, approval should be obtained from Chief Financial Officer and/or Superintendent prior to proceeding.
    - **A.** Upon declaration of an emergency, which must be declared in minutes of the board, the Board may contract for a public work project without advertising for bids if bids or quotes are invited from at least two entities know to deal in the public work required.
2. **STATE CONTRACTS -** Exception may be made when purchasing from vendors who have been awarded State contracts or when purchasing from authorized State institutions.

STALE/VOIDED CHECK PROCESSING

According to Board Policy # 6470, all warrants or checks that are drawn on the funds of the School Corporation, that are outstanding and unpaid for a period of two (2) or more years, as of the last day of December of the year, are void and will not be honored by any financial institution for payment or deposit.

The State of Indiana IC 5-11-10.5 also states that checks outstanding and unpaid for a period 2 years as of December 31 of each year shall be declared cancelled.

PROCEDURE

After December 31st of each year, the treasurer shall:

1. Identify stale checks – 2 years or older
2. Create list of stale checks and include:
    - A. Issue date of each warrant or check,
    - B. Fund line upon which the warrant or check was originally drawn,
    - C. Amount of each warrant or check issued,
    - D. Account/case/cause Number (if applicable),
    - E. Full name of the payee,
    - F. Last known address,
    - G. Social Security or Tax ID Number,
    - H. Date of birth,
    - I. All other identifying owner information known to us.
3. Ensure due diligence is followed (see reference information on next pages)
    - A. Send Due Diligence letter (no less than 60 days, no more than 180 days prior to Nov 1st/submission date)
        - Reissue checks, as needed
            - Remove from stale check list
    - B. Make updates to the list, as needed
4. After the 60 days have passed since the Due Diligence letter was mailed, submit list to the School Board for review (it is not necessary to have their approval but preferred)
5. After list is approved by the School Board, stale checks are receipted back into the ledger into the funds from which they were originally drawn. If funds can't be determined, put in the operations fund.
6. Stale checks are removed from the outstanding check list in the financial system
7. Submit list and payment to Indiana Attorney General before November 1st of the new year.
    - Go to www.indianaunclaimed.com
    - Go to Submit a Holder Report
    - Enter company/holder information
    - Add NAUPA formatted file to upload
    - Review
    - Submit

- Correct any errors
- Make payment

REFERENCES

§5-11-10.5-3. List of Outstanding Warrants or Checks

Not later than March 1 of each year, the treasurer of each political subdivision shall prepare, or cause to be prepared, a list in triplicate of all warrants or checks that have been outstanding for a period of two (2) or more years as of December 31 of the preceding year. The original copy of each list shall be filed with the:

(1) board of finance of a political subdivision; or
(2) fiscal body of a city or town.

The duplicate copy shall be transmitted to the disbursing officer of the political subdivision. The triplicate copy of each list shall be filed in the office of the treasurer of the political subdivision. If the treasurer serves also as the disbursing officer of the political subdivision, only two (2) copies of each list need be prepared or caused to be prepared by the treasurer.

§5-11-10.5-4. Content of List

Each list prepared under section 3 of this chapter must show:

(1) the date of issue of each warrant or check;
(2) the fund upon which the warrant or check was originally drawn;
(3) the name of the payee;
(4) the amount of each warrant or check issued; and
(5) the total amount represented by the warrants or checks listed for each fund.

§5-11-10.5-5. Procedure Upon Receipt of List

(a) Upon the preparation and transmission of the copies of the list of the outstanding warrants or checks, the treasurer of the political subdivision shall enter the amounts so listed as a receipt into the fund or funds from which they were originally drawn and shall also remove the warrants or checks from the record of outstanding warrants or checks.

(b) If the disbursing officer does not serve also as treasurer of the political subdivision, the disbursing officer shall also enter the amounts so listed as a receipt into the fund or funds from which the warrants or checks were originally drawn. If the fund from which the warrant or check was originally drawn is not in existence, or cannot be ascertained, the amount of the outstanding warrant or check shall be receipted into the general fund of the political subdivision. However, in the case of a school corporation, the warrant or check shall be receipted into the operations fund.

Indiana Attorney General Guidance

Any financial asset with no activity by its owner for an extended period of time is considered unclaimed property. This includes unclaimed wages or commissions; savings and checking accounts; stock dividends; insurance proceeds; underlying shares; customer deposits or overpayments; certificates of deposit; credit balances; refunds; money orders; and safe deposit box contents. Items that are not considered unclaimed property include abandoned vehicles, real estate, furniture and stolen property.

Q1: How do I report?

A1: The Indiana Attorney General's Unclaimed Property Division require online reporting.

Report property electronically in 3 easy steps:

1. Create your NAUPA formatted report
    A. All identifying owner information known to us
    B. Full name
    C. Last known address

   D. Social Security or Tax ID Number
   E. Date of Birth
   F. Account/Case/Cause Number (if applicable)
2. Submit your report via the Website
3. Submit your payment
   - Online Payment
   - Physical check payable to "State of Indiana" (Holder Summary must be attached to check and mailed to):
     Office of the Indiana Attorney General Unclaimed Property Division
     35 South Park Blvd
     Greenwood, IN 46143

Remember: Indiana law requires that records be retained for ten (10) years after being remitted to the State.

Q2: When do I report?
A2: Indiana has a November 1 annual reporting deadline.

Q3: What is due diligence?
A3: Indiana does not want to receive the property of an owner who has an ongoing relationship with the holder or whose last known address in the holder's records is actually their current address. For this reason, Indiana and other states require that holders attempt to contact the owner about the property in advance of reporting it. This is known as due diligence Indiana statute [IC 32-34-1.5-23] requires that due diligence be performed on all unclaimed property of $50 or more.
- All holders are legally bound to perform due diligence.
- Due diligence must be performed no more than one hundred eighty (180) days, or no less than sixty (60) days, prior to the filing of the report.
- Mail notifications must be sent to property owners by first class mail or better at their last known address.

Q4: What if I have no unclaimed property?
A4: "Negative" or "Zero" annual reports reflecting that no unclaimed property is held by the holder or business enterprise are not statutorily required. However, submission of such reports is strongly encouraged and deemed to be a best governance practice by most corporate legal and accounting advisors. Filing an annual "zero report" demonstrates an entity's awareness of the legal requirements of the unclaimed property act and compels a recurring annual book and records review to assure that the reporting entity maintains good standing with the State; and that appropriate properties or accounts are reported and turned over to the Unclaimed Property Division when appropriate.

Q5: What if I submitted a property in error?
A5: If you submitted property in error, you can submit a request for reimbursement of the property. Click [here] for the reimbursement form.

Q6: What if I need to extend the deadline to report?
A6: Extensions may be considered but must be requested in writing no later than thirty (30) days prior to the reporting deadline. Extensions are requested on corporate letterhead and must include the company name, FEIN, length of extension and a reason why the extension is needed. Extension request forms can be submitted via fax or regular mail by using this form.

Q7: How long does someone have to claim their money?
A7: Unclaimed property is held by the state for 25 years. After 25 years, unclaimed property can no longer be claimed and becomes the property of the state.

SBCSC-Paid Cell Phones

PURPOSE

This policy outlines the criteria and responsibilities associated with SBCSC-paid cell phones issued to approved employees to ensure appropriate use and cost control, and equitable treatment across the Corporation.

ELIGIBILITY

SBCSC-paid cell phones are issued only to employees whose job responsibilities require regular mobile communication.

Approval is based on the following criteria:

- Employee's role requires frequent travel or fieldwork where a hand-held radio is not feasible (ex: locksmith, carpenter, corporation-wide maintenance, driver, etc.).
- Employee is in an executive leadership role (ex: Superintendent, Assistant Superintendent, Deputy Superintendent, CFO, CIO, CEO, Board Member, etc.)
- Employee must be available after hours or on-call.

Employees must receive written approval from their Department Head and Finance Department before a phone is issued. A memo for the request will suffice. Retain approval for proper documentation.

AUTHORIZED USE

SBCSC-paid cell phones are intended primarily for business-related use.

Limited personal use is permitted if it:

- Does not interfere with work responsibilities.
- Does not incur additional costs.
- Does not violate SBCSC policy.

Employees must use the devices in accordance with the SBCSC's policies.

DEVICE OWNERSHIP AND MANAGEMENT

Devices remain the property of the SBCSC.

The IT department will manage procurement, setup, support, and replacement.

Lost, stolen, or damaged devices must be reported immediately.

Employees must return the device upon termination of employment or if it is no longer required for the role.

COST AND REIMBURSEMENT

The SBCSC will cover the cost of the device and standard monthly service plans.

Additional charges for international roaming, premium services, or data overages must be pre-approved or may be the responsibility of the employee.

No reimbursement will be made for personal cell phones unless pre-approved and documented.

MONITORING AND PRIVACY

SBCSC reserves the right to monitor usage of SBCSC-paid phones, including call logs, data usage, and app installations, to ensure compliance with this policy.

VIOLATIONS

Violation of this policy may result in disciplinary action, up to and including revocation of the SBCSC-paid phone or termination of employment.

ACKNOWLEDGEMENT

Employees receiving a company-paid cell phone must sign an acknowledgment form agreeing to the terms of this policy.

Accounts Receivable / Cash Processing

OBJECTIVES

- Deposits are complete, timely, and accurate.
- Deposits are safeguarded.
- Deposits are recorded accurately and in a timely manner in the accounting system.

GUIDELINES

- To receipt all revenues to the appropriate fund and revenue code.
- To receipt all monies in compliance with the state statutes and intact.
- Pre-numbered receipts are issued for all collections.
- Two+ people are involved in the receipting/depositing process.
- All collections are receipted in accounting software.
- Reconciliations are completed monthly.

COLLECTIONS/PAYMENTS PROCESSING BY FEES CASHIER

All cash and checks need to be kept under lock and key until delivered to the bank. All deposits need to be verified and signed by a second review prior to delivering to the bank.

CREDIT CARD TRANSACTIONS

- Credit card payments are processed through the Clover terminal which is interfaced with the Everwise Credit Union system.
- Payments can be taken over the phone or through the mail.
    - Any credit card information that is written down is shredded immediately after making credit card payment.
- Clover prints a receipt for payment. This is attached to the payment source information.
    - A closeout batch report is printed with the credit card totals on the next day.
- The Fees Cashier receipts the credit card payments into the correct account in the Corporation's financial software.
- The daily bank wires will show the credit card payments made for the day for each Merchant ID.
    - The Fees Cashier will write in the receipt numbers taken in on that day and give a copy to District Accountant.
- The receipt numbers are written on the credit card Batch Totals ticket for the accounts the payments posted against in the Corporation's financial software. This is then given to District Accountant Director.

COLLECTIONS FOR LOST/DAMAGED BOOKS

Lost or damaged textbooks or library books are billed to the parent/guardian from the individual schools.

When a check is for payment is received:

- all checks are copied,
- checks are deposited at Everwise Credit Union in the operating account,
- in the Corporation's financial software, the Fees Cashier will receipt it into the school's operating account for lost/damaged books.

COLLECTIONS FOR ADULT ED

Fee payments are collected by the Adult Ed Department for class fees. Fees are deposited to their operating account at Everwise Credit Union.

An email notification from Everwise Credit Union is sent for Adult Ed the day they are deposited.

The Fees cashier will post a receipt in the Operating Account in the Adult Ed account.

COLLECTIONS FOR BEFORE AND AFTER SCHOOL PROGRAMS

Parents pay a weekly fee for their student/child to attend the Before & After School Programs. Payments are due weekly.

The collected checks & money orders are compiled at the school level. Payment information is typed into the central accounting spreadsheet. The packet is then delivered to the designated employee in the Curriculum & Instruction (C&I) Department.

The C&I employee then creates the deposit. The deposit is verified by a second C&I employee. The deposit is then made to the applicable operating account at Everwise Credit Union. An email notification from Everwise Credit Union is sent to the Before & After School manager.

The Fees Cashier will then post the receipt to the Kaleidoscope/Bright Beginnings account in the Corporation's financial software.

CASH – FOOD SERVICE

Cafeteria cash is dropped off by the schools to their operating account at Everwise Credit Union. An email notification from Everwise to the Food Service department is sent.

The deposits are bundled (sorted by school) by deposit date, along with the Food Cash Reports. The Fees Cashier will then post a receipt in the operating account to each school in the Food Service Account for Cafe Pay.

CHECKS – FOOD SERVICE

Any checks for Cafe Pay go through the Food Service Dept. first. Then they are sent to the Fees Cashier with the check attached to a form that states whether it's for Cafe Pay or for catering. All checks are copied then deposited.

CREDIT CARDS – FOOD SERVICE

Credit card payments can be taken over the phone or in person for school cafe pay.

Any online credit card payments for Prepay Cafe are paid through Titan website. These are linked to their Everwise Credit Union account. A notice of deposit is emailed from Everwise.

The Fees Cashier will then post a receipt in the Food Service Prepaid Account.

STATE OF INDIANA PAYABLE – FOOD SERVICE

State of Indiana Payable deposits are received via a Wire. The Fee Cashier will post a receipt in the appropriate accounts for lunch/breakfast, fruit & veggie, or supper program. A notice of deposit is emailed from Everwise.

HEADSTART – FOOD SERVICE

HeadStart will also send Wire payables for Food Service Revenue. The Fee Cashier will post a receipt in the appropriate accounts for HeadStart Food & Nutrition. A notice of deposit is emailed from Everwise.

COLLECTIONS FOR UNIFIED ATHLETICS

Unified Athletics is processed separately than general Athletics. Unified Athletics applies to only a few district-wide sports that are for special needs students. General Athletics are the school-based athletics and are handled through the ECA process.

The Director of Community Programs & K-12 Athletics is responsible for ensuring that funds collected for Unified Athletics are processed correctly and used as intended. This includes ensuring that a checks and balances system is in place for all funds collected and all funds expended. Every deposit and payment should have a minimum of two people verifying correctness and signing as such.

Athletic insurance fees for students are paid by the parent/guardian at school level.

The school compiles the checks and forwards them to the Fees Cashier. All the checks from the schools are copied.

The Fees Cashier prepares the deposit and has a 2nd Finance employee verify the deposit. The Fees Cashier takes the deposit to Everwise Credit Union to the school's Unified Account.

The Fees Cashier will post a receipt in the school's Unified Athletics account for insurance payments.

Online athletic insurance fee payments are paid through the website Eventlink. The deposits are linked to the school's Everwise Credit Union in the unified athletics account. The Fees Cashier will look for payments posted to Eventlink. The Fees Cashier will post a receipt in the schools unified athletics account in the Corporation's financial software.

Expenditures that originate through Eventlink shall only be used for intended/approved purposes. All transactions require two signatures with printed names.

Monthly reconciliation is completed by Grants and Budget Supervisor in Finance.

COLLECTIONS FOR INSTRUMENT RENTALS

Band and orchestra rental fees are paid by the parent/guardian. Payments are made at the student's school.

The Fees Cashier collects payments to prepare the deposit. All checks from schools are copied. Once the deposit is prepared, a 2nd Finance employee will verify the deposit before the Fees Cashier takes the deposit to Everwise Credit Union.

Once the deposit is processed, the Fees Cashier will post a receipt in the Corporation's financial software for that school's Operating account - in the instrument rental account.

COLLECTIONS FOR TRANSPORTATION/FIELD TRIPS - SCHOOLS

Schools coordinate field trips directly with the Transportation Department and collect payments from parents. Payments are deposited into the school's Extra-Curricular Account (ECA). The process for collections must follow the guidelines for ECAs as identified in this manual.

Field trip collections are strictly for covering field trip related costs and must not be included as additional revenue in the Transportation Department's annual budget.

Any use of these funds must adhere to the approved ECA usage and established financial controls.

COLLECTIONS FOR TRANSPORTATION/FIELD TRIPS – DEPARTMENTS

Departments coordinate field trips directly with the Transportation Department. The Transportation Department will invoice the Department for the cost of the field trip, and the Department will issue a PO to be paid from their budget.

Accounts Payable processes the payments, which are sent to the Transportation Department. The Transportation Department reviews the payments received to ensure they match the agreed-upon amounts.

Once verified, the checks are sent to the district's Fees Cashier, who deposits the funds into the Operating Budget for the Transportation Department.

Field trip collections are strictly for covering transportation-related costs and must not be included as additional revenue in the Transportation Department's annual budget.

Any use of these funds must adhere to the approved operating budget and established financial controls.

PROCESSING CASH & CHECKS

STEP	ACTIVITY	PRIMARY EMPLOYEE	LEVEL	REVIEWED BY	NOTE
1	Receive Cash/Checks	Assigned Employee / Volunteer(s)	School / Department / ECA / PTO	2nd Employee / Volunteer	Cash needs to be verified by 2 employees/volunteers.
2	Issue Receipts	Assigned Employee / Volunteer(s)	School / Department / ECA / PTO		Must be pre-numbered receipts. Retain a copy.
3	Cash Box Supervision	Assigned Employee / Volunteer(s)	School / Department / ECA / PTO	2nd Employee / Volunteer	Cash box must never be left unattended/unlocked.
4	Prepare Bank Deposits - Daily	Assigned Employee / Volunteer(s)	School / Department / ECA / PTO	n/a	
5	Verify Bank Deposit Detail (before taking to bank)	Assigned Employee / Volunteer(s)	School / Department / ECA / PTO	2nd Employee / Volunteer	Both individuals need to initial Deposit Slip
6	Take Deposit to Bank	Assigned Employee / Volunteer(s)	School / Department / ECA / PTO	Bank Teller	
7	Post Deposit to Financial Software/Funds Tracking	Assigned Employee / Volunteer(s)	School / Department / ECA / PTO	School Principal	Add deposit information to the appropriate financial software.
8	Save Documentation	Assigned Employee / Volunteer(s)	School / Department / ECA / PTO	School Principal	Original deposit slips, receipts, etc.
9	Share Copies of Documentation	Assigned Employee / Volunteer(s)	School / Department / ECA / PTO	District Accountant	Copies of deposit slips, receipts, etc.

BANKING PROCEDURE FOR ALL DEPOSITS

All deposits from SBCSC are dropped off to an assigned teller at each designated bank. Deposits processed by the District's Fees Casher are deposited at the designated Everwise Credit Union location.

The designated teller will initial and date the deposit slip and keep the top white copy. The pink copy is for the Fees Cashier and the yellow copy is for the District Accountant Director to reconcile.

DEPOSIT PROCESS

STEP	ACTIVITY	PRIMARY EMPLOYEE	LEVEL	REVIEWED BY	NOTE
1	Prepare Bank Deposits - Daily	Fees Cashier	Central	n/a	
2	Take Deposit to Bank	Fees Cashier	Central	n/a	
3	Receive & Organize Deposit Notices	Fees Cashier	Central	n/a	Fees Cashier works with many departments, schools.
4	Verify Which Fund Each Deposit Should Post To	Fees Cashier	Central	Deputy Treasurer	Investigate unknown deposits to find correct fund.
5	Receipt Funds in Financial Software	Fees Cashier	Central	n/a	
6	Prepare Receipts Summary	Fees Cashier	Central	n/a	
7	Submit Receipts Summary to Deputy Treasurer or CFO before Posting	Fees Cashier	Central	Deputy Treasurer, or Chief Financial Officer	
8	Post Deposits in Software	Deputy Treasurer	Central	n/a	
9	Reconcile Deposits - Monthly	Deputy Treasurer	Central	Chief Financial Officer	
10	Open receivable reconciliation	Deputy Treasurer	Central	n/a	
11	Reconciliation Approval	Chief Financial Officer	Central	n/a	

NONSUFFICIENT FUNDS (NSF)

If a check is returned by the bank due to insufficient funds (NSF), the following procedure must be followed by the Finance Department and the receiving department:

NOTIFICATION PROCESS
When Finance receives confirmation from the bank of an NSF check, the responsible team member will notify the corresponding department via email, including the following details:

- Return Date
- Check Number
- Payer Name
- Original Amount of the Check
- Banking Fee
- Program / Fund originally credited
- Total Amount to be Deducted

FINANCIAL ADJUSTMENT
Finance will create a vendor claim to deduct the full amount (check value plus banking fee) from the same fund where the original deposit was recorded.

DEPARTMENT FOLLOW-UP
It is the responsibility of the receiving department of the original payment (the one who initially collected the check) to:

- contact the payer.
- ensure that payment is reissued and properly collected,
- track and follow through until payment is resolved.

RECORDKEEPING
Receiving departments (the one who initially collected the check) must maintain documentation of communication with the payer and any repayment activity, in case of audit or follow-up.

IMPORTANT NOTES

- Finance does **not** initiate contact with the payer.
- Reissued payments must be processed and submitted following standard deposit procedures.

Extra-Curricular Accounts (ECA)

ECA accounts are managed at the school level. Each school must designate a treasurer per Indiana Code. It is imperative that the ECA Treasurer keep an accurate account of all money received and expended. The Indiana State Board of Accounts is the ultimate guide to ECA accounts.

You, as a building administrator, treasurer, coach, athletic director, PTO member, etc. have a fiduciary responsibility to act in good faith and handle/use funds as intended for non-instructional student-centered activities.

Only the Superintendent, Chief Financial Officer, Treasurer and Deputy Treasurer are authorized to open bank accounts relating to SBCSC.

There should only be one ECA account per school. Signatories to the account need to be reviewed quarterly to ensure the signors are still actively employed in the intended role. All bank accounts should have three signatories to include: the Principal, the Treasurer, and the Assistant Principal or Dean of Students. Signatories need to be removed immediately when they vacate their positions.

Funds may not be used for any of the following:

- Any purpose representing an accommodation, loan, or credit to a school board employee or other than students.
- School board employees, or others, may not purchase through a student activity account to take advantage of purchasing privileges.
- No funds will be retained on hand for cashing personal checks.

All monies received must be deposited and processed through the school's correct ECA or PTO account.

- Collected monies must never be deposited to a personal account.

Double signatures (with printed names) are required for all cash and check deposits.

- Prenumbered receipts must be provided for all cash payments.
- ECA Treasurer and representative should count cash together and both initial reports.
- The receipt book should then be used to reconcile monies.

Treasurers should avoid making purchases that will require reimbursement to themselves. Treasurers must never issue checks to themselves to reimburse approved expenses. One of the other signatories needs to issue the check. A secondary person will need to verify the items expensed were in fact delivered to the school in the quantities listed.

Principals should avoid making purchases that will require reimbursement to themselves. If the Principal does receive reimbursement, have both the Treasurer and third signatory sign the check. The Treasurer or third signatory will need to verify the items expensed were in fact delivered to the school in the quantities listed.

NEVER ISSUE OR SIGN CHECKS PAYABLE TO YOURSELF.

Every September the "ECA / Fundraising / PTO Funds Handling Form" needs to be reviewed and signed by every Treasurer, Coach, Athletic Director, Principal, PTO Member who handles funds in any way. That form can be found here: https://www.sb.school/portals/employee-resources.

RECORDS, SCHOOL SECRETARY, AND FINANCE OFFICER

Each school shall keep accurate records of all receipts and disbursements to ensure a clear and concise accounting of each fund at all times.

It shall be the duty of each principal to see that such records are maintained in accordance with these regulations and rules promulgated by the school board.

Any and all fees that may be charged of a student need to have prior approval from the ECA supervisor.

All school activities shall be in accordance with the following principles:

- School activity funds shall be used solely in accordance with the purpose for which such funds are collected.
- Projects for raising school activity funds shall contribute to students' educational experience and not conflict with the instructional program.
- Funds derived from the student body shall be used to benefit the student body as a whole.
- School activity funds should be spent to benefit those students who are in school and who have contributed to the accumulation of such funds.
- Student representation is encouraged in managing funds raised by the student body and spent for its benefit, subject to faculty management.
- Principals should participate in preparing and modifying the policies, regulations, and procedures affecting student body affairs.

ADDITIONAL PRINCIPLES OF EXTRA-CURRICULAR FUNDS

Emphasis must be placed on spending activity funds for their fundamental purposes. For example, Drama Club funds should benefit the Drama Club activities, and the General Fund should benefit overall operations and activities.

Example: School Activity Funds should not be expended on activities not directly related to the benefit of the school or its students. Contributions to civic or social organizations would not be appropriate expenditures unless the funds were collected specifically for that purpose.

Specific club activities may sponsor an event with proceeds being contributed to a charitable organization. The club sponsor is responsible for collecting all revenue from the event. Appropriate documentation and approval of the disbursement should be retained on file for the proceeds remitted to the charitable organization.

Transfer of monies between club accounts and general activities is prohibited except to close out the clubs' accounts which have terminated their operations.

Funds may not be used for any of the following:

- Any purpose representing an accommodation, loan, or credit to a school board employee or other than students.
- School board employees, or others, may not purchase through a student activity account to take advantage of purchasing privileges.
- No funds will be retained on hand for cashing personal checks.

Double signatures (with printed name) are required for all expenditures.

- Reimbursement for goods and services purchased using a representative's personal funds must follow the correct process.
    - Preapproval for the purchase(s) should be obtained prior to the purchase.
    - The *ECA Purchase Pre-Approval Form* should be utilized prior to making any purchase.
    - Treasurers will review the requests with the Principals and approve/deny the requests.
        a. This includes verifying funds exist to cover the expense.
    - After the request is approved, the representative can then make the purchase for the approved items only.
    - The representative must obtain a detailed receipt.
    - A second representative must verify that each item on the receipt was delivered to the school/club and sign the receipt as such.
    - The Treasurer will verify all proper procedures and documentation were followed before reimbursement may be made.
        a. Example of process: The basketball coach must ask the Treasurer, in writing, if they can purchase food/groceries for an awards ceremony. After approval, the coach can then purchase the goods at a grocery store. A second adult representative will verify all items on the receipt were delivered to the school/event. The coach will provide the receipt to the treasurer. The Treasurer will review and make reimbursement payment to the coach.

SCHOOL TREASURER

Under the supervision of the principal or designee, the school treasurer will receive, receipt, deposit, account for, and disburse all funds flowing through the school activity fund account, also known as the extracurricular account. The school treasurer will comply with all pertinent provisions of this manual and perform the following duties:

- Deposit all funds daily (if over $100).
- Maintain all fund records on a current and accurate basis.
- Submit all required reports promptly and accurately.
- Keep the principal informed of all known or potential activity fund problems.
- Perform such other duties as specified by the principal.

ECA RECEIPTING

STEP	ACTIVITY	PRIMARY EMPLOYEE	LEVEL	REVIEWED BY	NOTE
1	Receive Cash / Checks	Designated Employee / Treasurer	School / Department	2nd Designated Employee	Cash needs to be verified by 2 employees. Both employees need to sign the envelope verifying contents within.
2	Issue Receipts	Designated Employee / Treasurer	School / Department	n/a	Receipts need to be on pre-numbered paper - copy must be retained.
3	Cash Box Supervision	Designated Employee / Treasurer	School / Department	n/a	Cash box must never be left unattended/unlocked.
4	Prepare Bank Deposits - Daily	Treasurer	School / Department	2nd Designated Employee - Principal	Both employees need to initial Deposit Slip
5	Verify Bank Deposit Detail (before taking to bank)	2nd Designated Employee - Principal	School / Department	1st Designated Employee - Principal	Both employees need to initial Deposit Slip
6	Take Deposit to Bank	Designated Employee / Treasurer	School / Department	Bank Teller	Bank teller initials deposit slip confirming receipt.
7	Receipt Funds in Financial Software	Treasurer/Fees Cashier	School / Department	2nd Designated Employee - Principal	

MONTHLY RECONCILIATION

The Treasurer at each school is responsible for the monthly reconciliation.

Check Reconciliation Overview - Example:

1. Obtain bank statement (sent to us on the 15th)
2. Generate check reconciliation in financial system
3. Compare system generated information with bank statement
   a. Verify checks against bank statement
   b. Place an “X” next to each of the checks that have cleared
4. Compare open checks in financial system against bank statement to verify not cleared
5. Identify corrections that need to be made
6. Work with assigned team members to have corrections completed

The Treasurer is also responsible for ensuring corrections are made before the following month. Every issue must be resolved in a timely manner.

MONTHLY CLOSE OUT

Once the monthly reconciliation is complete, close out the month. The Treasurer will close the month and then generate financial statements.

YEAR-END PROCESS

The year-end process for ECAs needs to occur by the end of June every year. The process needs to take place before the treasurers have closed June. Detailed step-by-step instructions are available.

This is an abbreviated overview:

1. Print open payables by age for date ending 06/30/xx.
   - If something is open, the Treasurer needs to close by either deleting the claim or printing a check.
2. Look for outstanding checks – check status of “Out” thru 06/30/xx.
3. Check receipts – total receipts should match Treasurer’s report against SAIC 5-1 report.
4. Complete vendor sequence analysis.
5. Run the Detail of Account Activity Report for closing June (and the year).
6. Run the Gateway Year End reports.

- Upload to annual reporting in Gateway system.

7. Complete the rollover.

Athletic Payments EventLink

OVERVIEW

Eventlink is used by SBCSC to collect revenue for athletic events. These collections are then used to pay some Game Referees for their services. Payments for non-employees are made electronically directly from Eventlink to the referee's bank account. Payments for employees will be made through the payroll process.

The SBCSC process for receipting cash/funds still needs to be followed - excepting the posting to current financial software. See information on Unified Athletics in this manual.

Schools that use EventLink to process payments to athletic officials/workers and/or revenue from ticket sales (or other sources) are required to follow the process outlined in this guide to properly document all transactions, per the State Board of Accounts.

- A PO is required to transfer funds from the bank to EventLink - itemizing the number of officials and/or workers to be paid for a sports season.
- A signed claim for payment (generated by EventLink) is required for each official/worker before they are paid.
  - Signed by the Athletic Director and Treasurer.
  - A vendor claim form is used to document the transaction fees.
- All claims for payment and vendor claim forms must be sent weekly to Accounts Payable with the purchase order so that Accounts Payable can process them appropriately.
- EventLink must be reconciled monthly.

All documentation (POs, SA7s, vendor claim forms, and electronic payment reports) should be saved in your school's google drive folder.

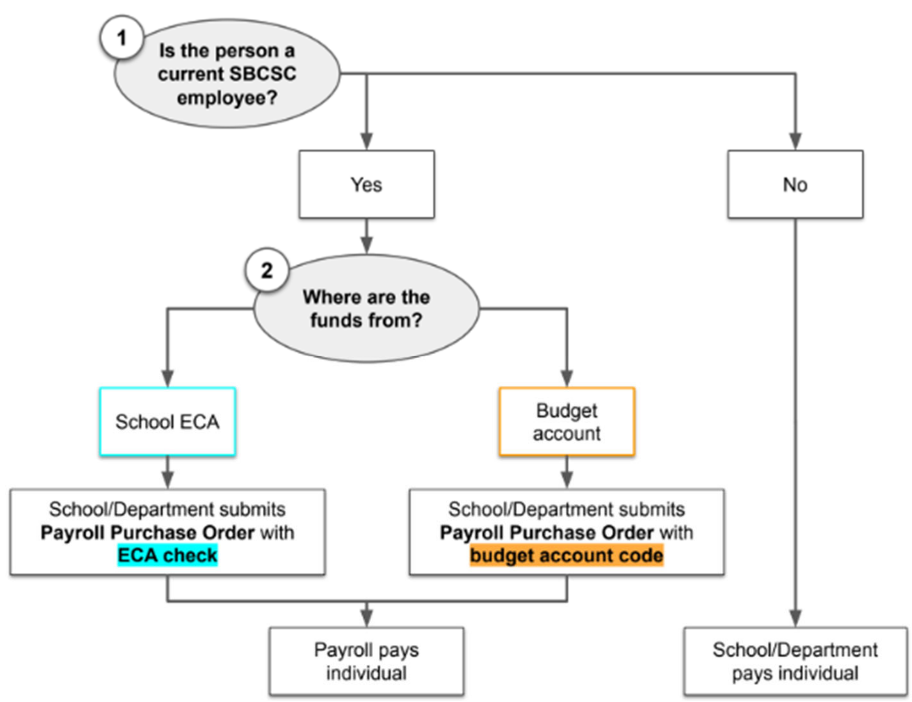
changes to your benefit time. Reach out to Human Resources if you have questions or concerns.

EXTRA DUTIES NOT UNDER APPENDIX II

Employees who work extra duties for the Corporation, which are not covered by Appendix II (ex: referee services), must be paid as employees through the normal paycheck process. EventLink payments are not permitted.

Please use the "Payroll Purchase Order Form" found here: https://www.sb.school/portals/employee-resources. MUST BE PRINTED ON GREEN PAPER.

ATHLETICS PAYMENT DECISION TREE



UNIFIED ATHLETICS – PAYMENT PROCESSING

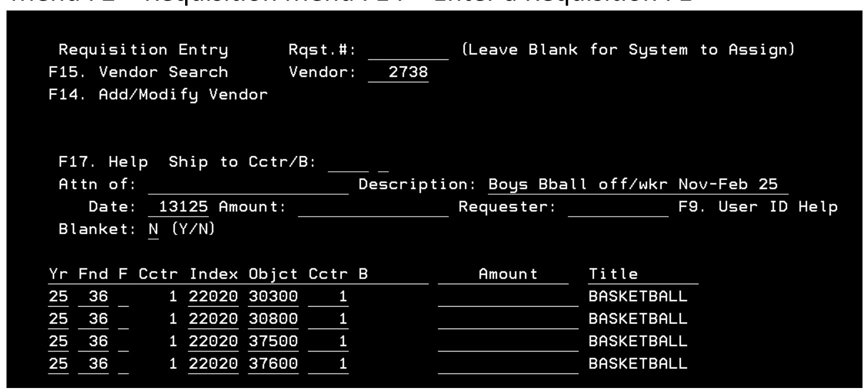
TRANSFERRING FUNDS TO EVENTLINK

EventLink may only receive the specific amounts being paid out in a period of time and may not carry an unencumbered balance unless due to unforeseen circumstances (ex: a game was canceled last minute).

Purchase orders are required for all fund transfers from the bank account to the EventLink account.

- To transfer funds to EventLink, submit a requisition to pay workers/officials in AS400 (EventLink is the vendor #2738 in Unified Athletics). The requisition should include the total amount for one sport for the season and include transaction fees.
    - If you do not have sufficient funds for the entire season, you can submit a requisition for a shorter period of time. Be sure to include the date range of the games. These funds will be encumbered and the purchase order will be liquidated on a game-by-game basis.
    - Requisitions must include (1) the number and dates of games, (2) number of officials, and (3) and rates of pay.

- To create a requisition, go to Purchase Order Menu F2 > Requisition Menu F14 > Enter a Requisition F1
    - Vendor number: 2738 (in Unified Athletics) for EventLink
    - Description: sport and date range for the included games (e.g., Boys Bball Nov-Feb 25)
    - Account Codes: enter the code for each role to be paid (e.g., officials, ticket takers, security, operational personnel) and amount for each category
    - Press Enter to validate
    - Finally Press F15: Post w/Detail & Notes

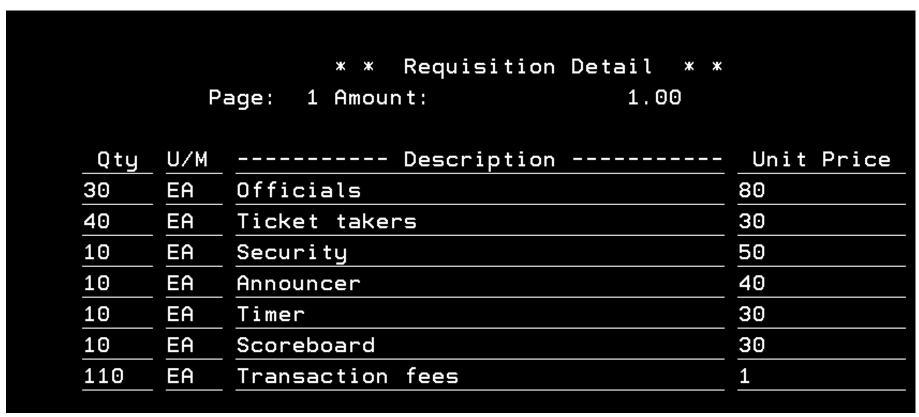


Requisition Entry Rqst.#: (Leave Blank for System to Assign)
F15. Vendor Search Vendor: 2738
F14. Add/Modify Vendor

F17. Help Ship to Cctr/B:
Attn of: Description: Boys Bball off/wkr Nov-Feb 25
Date: 13125 Amount: Requester: F9. User ID Help
Blanket: N (Y/N)

Yr	Fnd	F	Cctr	Index	Objct	Cctr	B	Amount	Title
25	36		1	22020	30300		1		BASKETBALL
25	36		1	22020	30800		1		BASKETBALL
25	36		1	22020	37500		1		BASKETBALL
25	36		1	22020	37600		1		BASKETBALL

- On the requisition detail screen, enter the number of each role for the season (or shorter period of time) and the per game rate per role. Do not forget to include transaction fees, which are typically $1 per payment, unless your school has a discount.



* * Requisition Detail * *
Page: 1 Amount: 1.00

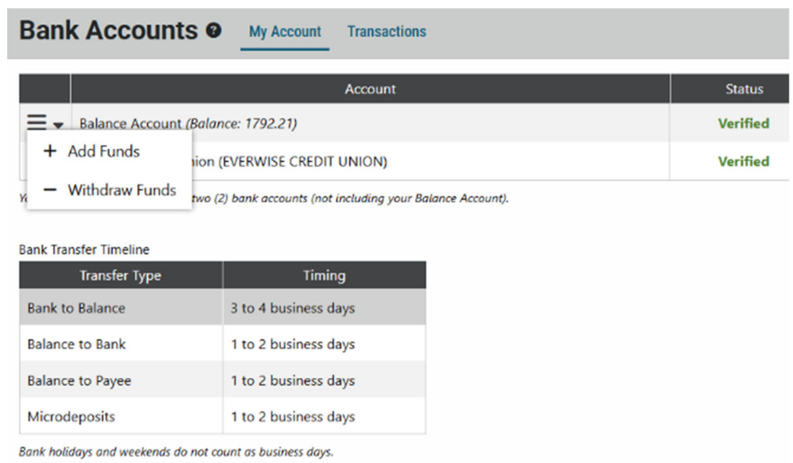
Qty	U/M	---------- Description ----------	Unit Price
30	EA	Officials	80
40	EA	Ticket takers	30
10	EA	Security	50
10	EA	Announcer	40
10	EA	Timer	30
10	EA	Scoreboard	30
110	EA	Transaction fees	1

    - Select Enter and AS400 will calculate totals:

Qty	U/M	----------- Description -----------	Unit Price	Total
30	EA	Officials	80.000	2400.00
40	EA	Ticket takers	30.000	1200.00
10	EA	Security	50.000	500.00
10	EA	Announcer	40.000	400.00
10	EA	Timer	30.000	300.00
10	EA	Scoreboard	30.000	300.00
110	EA	Transaction fees	1.000	110.00

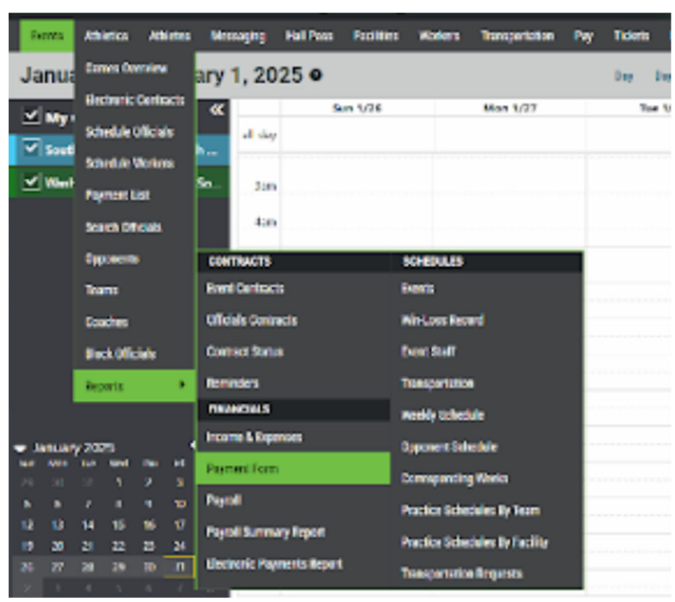
- Press F6 to Post and F22 to Update. In the Notepad screen, include the following information (update the items in red).
  - "This is for <<ENTER SCHOOL>> to pay officials and workers at <ENTER NUMBER>> of <<ENTER SPORT>> games in <<ENTER TIME PERIOD>> via EventLink."
    - Example: "*This is for Washington High School to pay officials and workers at 10 boys basketball games on dates XYZ November-February 2025 via EventLink.*"

- Purchasing will approve the requisition and issue the purchase order.
- Save the PO in your school's Google Drive folder from Finance, organized by school year and month. The PO file name should be in the format of "S08 WHS 2025 01 PO 505284," (the school's number, name, year, month, and PO number).



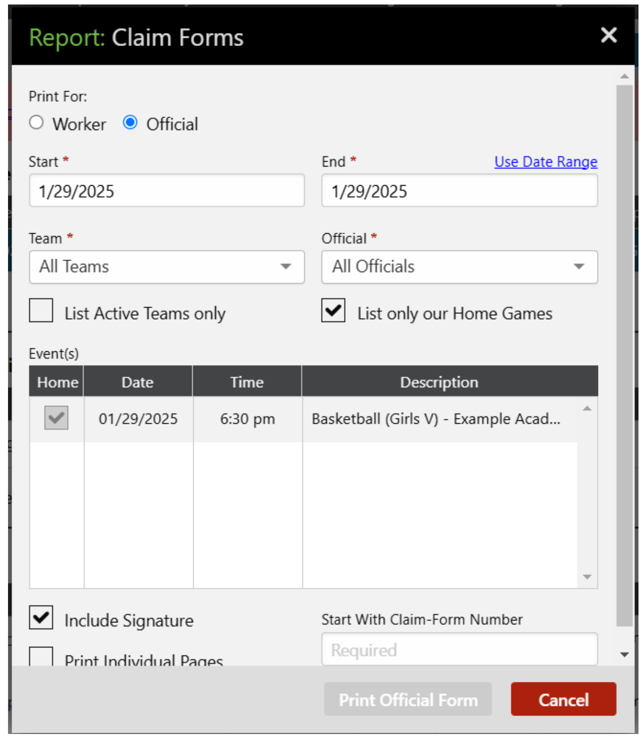
- The Budget & Grants Supervisor will make bank transfers for Unified Athletics.
  - In EventLink, go to the Pay tab and choose "Add funds" next to "Balance account."
  - Enter the amount from the PO.
  - Save the email confirmation to the drive folder with the PO.

PAYING OFFICIALS AND WORKERS



- After an event, Athletic Directors must submit a claim for payment (SA7) that names specific officials, the events worked, and rate of pay.
- EventLink can generate the claims for payment automatically.
  - Claims for payment from Athletics accounts must be signed by the Athletic Director and Treasurer.
- AFTER the game, on the EventLink site,
  - hover (don't click) the cursor over "Athletics" at the top left of the screen
  - hover over "Reports" at the bottom of the drop-down menu

- click on “Payment Form” to open the search screen
- On the “Report: Claim Forms” window, you will run reports for officials separately from workers (if applicable), and narrow by teams and officials
  - select “Officials”
  - select the date range of the game that has occurred for which you want to pay officials
    - Note: you can’t unselect individual games from the list, you have to narrow it based on the search criteria
  - select “All Officials”
  - for Team, you can select “All Teams” to include all that meet the rest of the criteria
    - Or, you can select one team at a time
    - it’s recommended to print by team to make it easier to match SA7-s to the correct purchase order
  - select “Only Home Games” and “Only Active Teams”
  - under “Start with Claim-Form Number,” start with the next unused number from your school’s SA-7 forms
    - EventLink will number the first form with the number you enter and the rest of the forms sequentially
    - you may need to look up the last set of SA7 forms to find the last used number
  - click “Print Official Form” and a PDF will download to your computer
  - if you pay workers using EventLink, do this all again, but select “Worker” instead of “Official” at the top



- EventLink will produce SA-7s for all of the workers or officials from one of your events, even if they are not payable via EventLink (even if they do not have a bank account set up with EventLink).
  - *Do not send SA-7s for people who are not paid in EventLink to Accounts Payable.*
- Upon receipt of the signed claim for payment, the treasurer will make payments to each official in EventLink.
- Once a week, you must send Accounts Payable the following, either in hard copy or via email:
  - All of the newly paid SA-7s attached to a copy of their purchase order(s).
    - Example: all of the SA-7s for boys basketball games attached to the PO for boys basketball
    - **Be sure to match the right SA-7s to the right purchase orders.**
  - Vendor claim form with the transaction fee amount for that week (check your electronic payments report)
  - Accounts Payable will enter the claim in AS400 and update the amount available on the purchase order.
    - Accounts Payable will not be issuing a payment.

ATHLETICS - PAYMENT PROCESSING

To process payments the follow needs to be followed:

- A claim and PO are required to transfer funds from the bank to EventLink
  - itemize the number of officials and/or workers to be paid for a period of time/season.

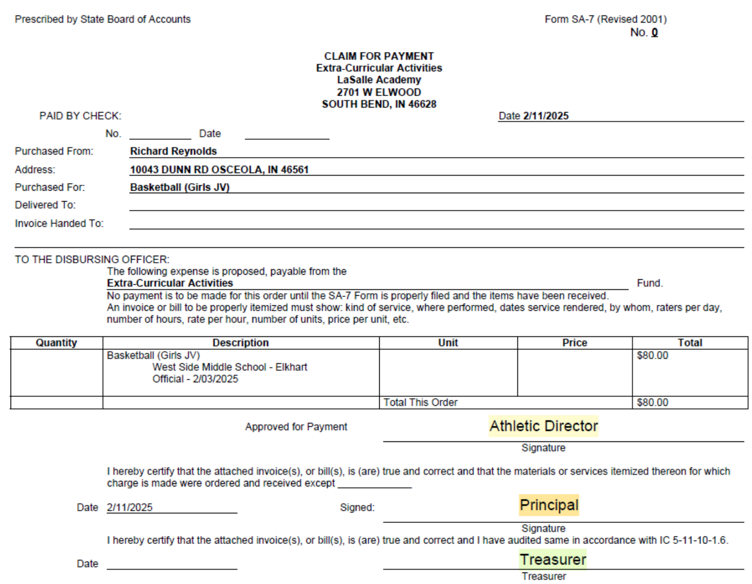
- A signed claim for payment form (generated by EventLink) is required for each official/worker before they are paid
    - signed by the Athletic Director and Treasurer
- All claims for payment, and claims for transaction fees, must be entered in AS400 at least weekly.
    - These are recorded as payments against the open claim.
- EventLink must be reconciled monthly.
- All documentation (POs, SA7s, vendor claim forms, and electronic payment reports) should be saved in hard copy and digitally with your school's ECA reports.

EventLink may only receive the specific amounts being paid out in a period of time and should not carry an unencumbered balance unless due to unforeseen circumstances (e.g., a game was canceled last minute).

CREATE PURCHASE ORDER/CLAIM FOR PAYMENT

Create a purchase order that itemizes:

- the number of officials and/or workers to be paid for the season
- how much each official/worker is paid
- number of games
    - attach a season schedule and update if it changes
- include estimated transaction fees (usually $1 per payment)
    - Example, a PO for boys basketball season with 10 games, with a total of 20 referees (2/game) and $50 each would total approximately $1,020, which is $1,000 to pay officials and $20 in transaction fees to EventLink.
- In AS400, create a claim for the total amount of the PO and enter the PO as reference number.
    - This will remain an open claim in AS400 that is gradually "paid" per game when you pay officials in EventLink and enter that in AS400.


Prescribed by State Board of Accounts

Form SA-7 (Revised 2001)
No. **0**

CLAIM FOR PAYMENT
Extra-Curricular Activities
LaSalle Academy
2701 W ELWOOD
SOUTH BEND, IN 46628

PAID BY CHECK: Date **2/11/2025**

No. ______ Date ______

Purchased From: **Richard Reynolds**
Address: **10043 DUNN RD OSCEOLA, IN 46561**
Purchased For: **Basketball (Girls JV)**
Delivered To:
Invoice Handed To:

TO THE DISBURSING OFFICER:
The following expense is proposed, payable from the
Extra-Curricular Activities Fund.
No payment is to be made for this order until the SA-7 Form is properly filed and the items have been received.
An invoice or bill to be properly itemized must show: kind of service, where performed, dates service rendered, by whom, raters per day, number of hours, rate per hour, number of units, price per unit, etc.

Quantity	Description	Unit	Price	Total
	Basketball (Girls JV) West Side Middle School - Elkhart Official - 2/03/2025			$80.00
		Total This Order		$80.00

Approved for Payment Athletic Director
Signature

I hereby certify that the attached invoice(s), or bill(s), is (are) true and correct and that the materials or services itemized thereon for which charge is made were ordered and received except ______

Date 2/11/2025 Signed: Principal
Signature

I hereby certify that the attached invoice(s), or bill(s), is (are) true and correct and I have audited same in accordance with IC 5-11-10-1.6.

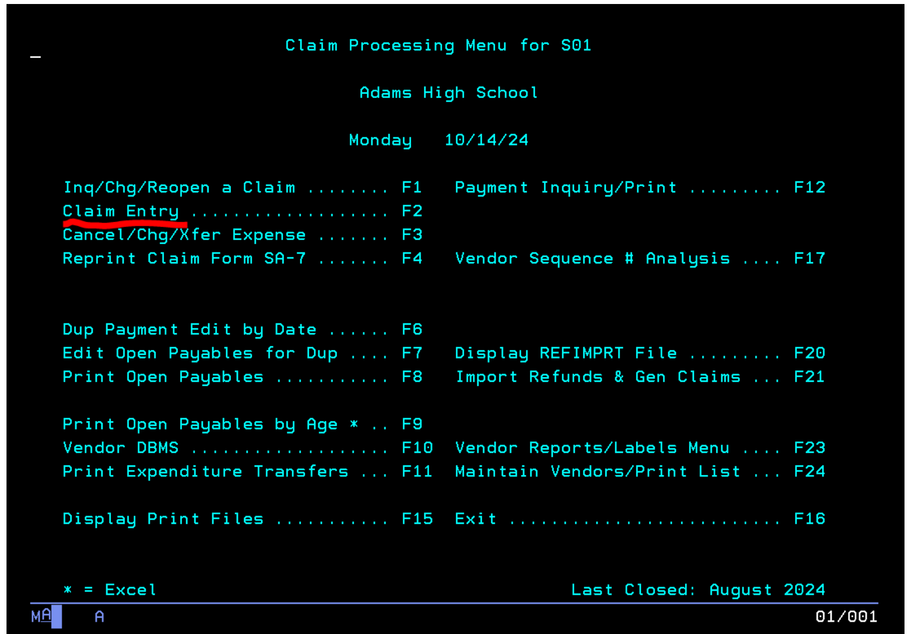
Date ______ Treasurer
Treasurer

To pay an official AFTER a game:

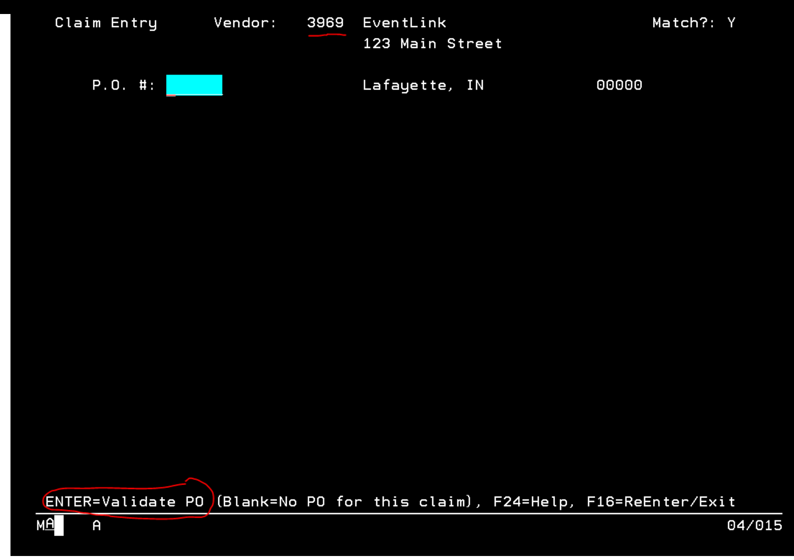
- Athletic Director must download and sign the SA-7 "Claim for Payment" forms from EventLink
- submit them to the Treasurer for signature
    - principal also needs to sign
- treasurer will pay each official in EventLink for which there is a signed SA7
- after officials have been paid, the treasurer will enter those payments in AS400 as payments against the open claim
- a batch of SA7 payments can be entered as one transaction in AS400
    - ex: payments for the Boys Basketball games in the week of January 20th.

Create a claim for payment. To create a claim for payment, go to the following menus:

- F12 *ECA Master Menu* > F1 *ECA Finance Menu* > F3 *Claim Processing Menu* > F2 Claim Entry

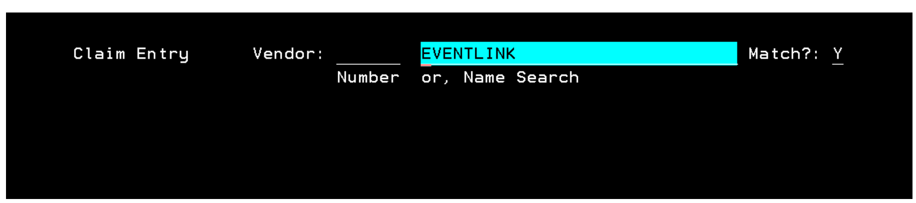


- Vendor search by Name (you can search by a partial name),
  - if vendor listed press function key on left side 1 to 15 for correct vendor
  - create a new vendor, select F21 Vnd Maint at the bottom of the page.

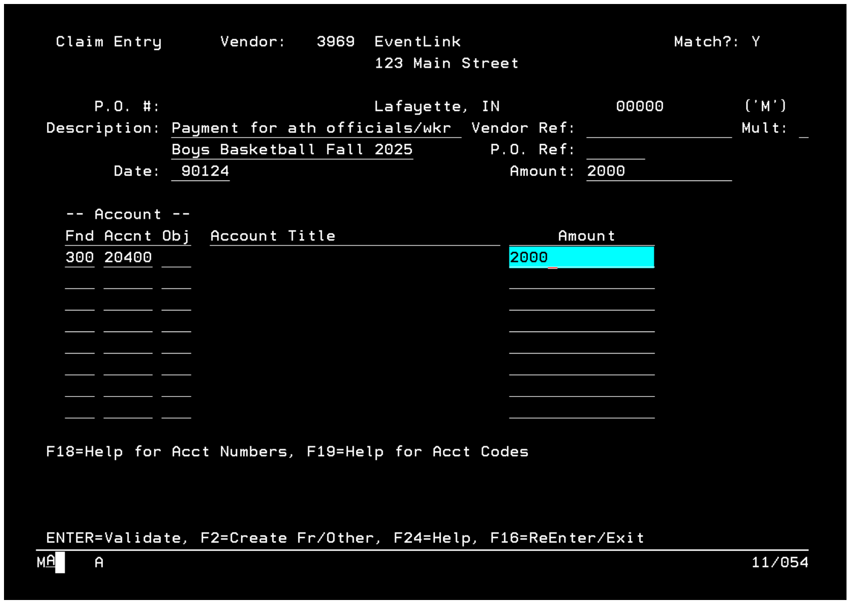


- Next screen should list the vendor name and have the vendor number beside it with address if applicable.
- Write vendor number on purchase order.
- Cursor will be next to purchase order, ignore this press enter to continue.

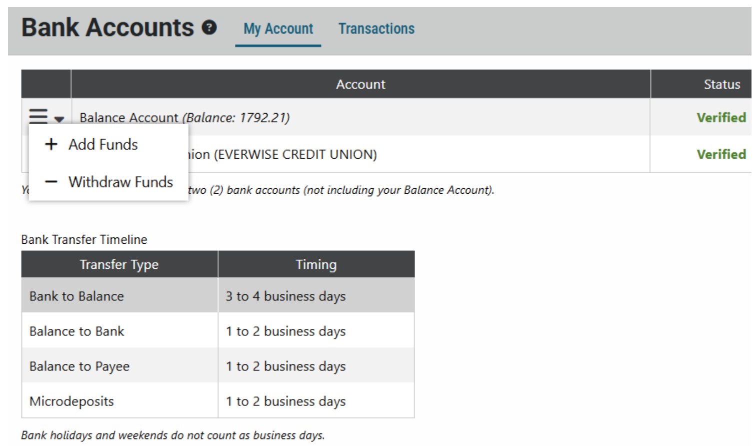
- Next, fill out information for the claim:



  - Description: include sport and season
    - ex: Ath officials/workers for Boys Basketball Fall 2025
  - Vendor Ref: N/a
  - P.O. Ref: enter number from paper PO form
  - Date: current date
  - Amount: total amount that will be transferred to EventLink
  - Enter: Fund, Account, and Object Numbers



- Follow the same procedure as with Receipts to enter the correct account information:
  - select F18 for help with accounts
  - enter a partial number here if known
    - if not press Enter and a listing of all accts comes up
  - press F1-F15 per the left side of screen for the correct account
- Accounts are listed alphabetically by fund, pick the most appropriate fund in your ECA
  - example, it may be simply "Athletics" or it may be a specific sport
- Enter Amount on the right of the fund charged
- Press enter to validate

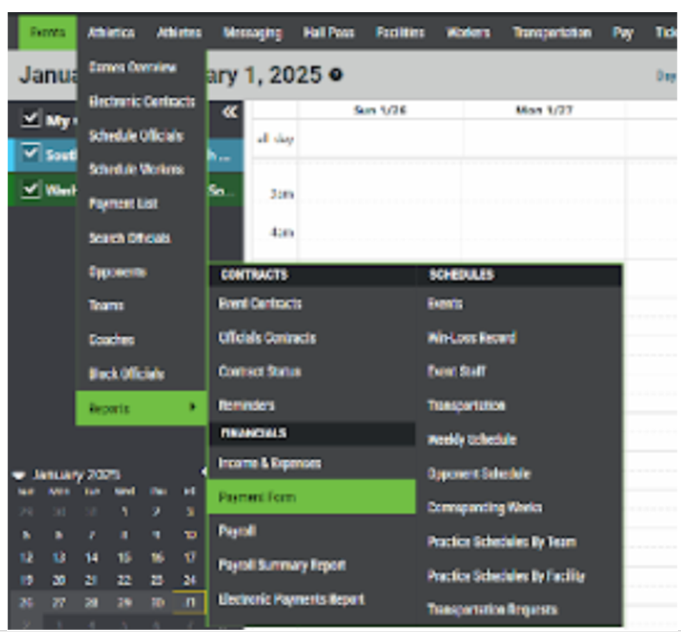


TRANSFERRING FUNDS TO EVENTLINK

To make the bank transfer to EventLink, go to the Pay tab and choose "Add funds" next to "Balance account." Enter the amount from the PO.

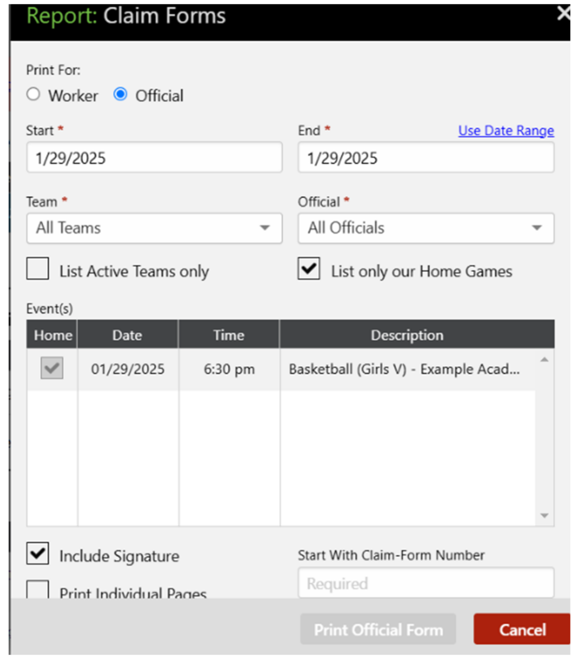
PAYING OFFICIALS AND WORKERS

- After an event, athletic directors must submit a claim for payment (SA7) that names:
  - specific officials
  - the events worked
  - rate of pay
- EventLink can generate the claims for payment automatically.
- Claims for payment must be signed by the athletic director, principal, and treasurer.
- AFTER the game, on the EventLink site:
  - hover (don't click) the cursor over "Athletics" at the top left of the screen.
  - hover over "Reports" at the bottom of the drop-down menu

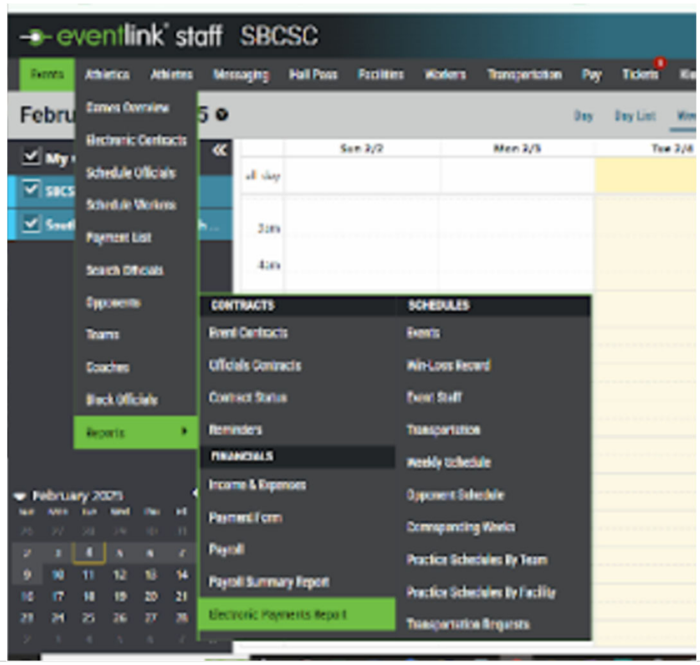


Rev. mmj 6/27/25

    - click on “Payment Form” to open the search screen
- On the “Report: Claim Forms” window, you will run reports for officials separately from workers (if applicable), and narrow by teams and officials.
  - Select “Officials”
  - Select the date range of the game that has occurred for which you want to pay officials.
    - You can’t unselect individual games from the list, you have to narrow it based on the search criteria.
  - Select “All Officials”
  - For Team, you can select “All Teams” to include all that meet the rest of the criteria.
    - Or, you can select one team at a time. It’s recommended to print by team to make it easier to match SA7-s to the correct purchase order.
  - Select “Only Home Games” and “Only Active Teams”
  - For “Start with Claim-Form Number,” start with the next unused number from your school’s SA-7 forms. EventLink will number the first form with the number you enter and the rest of the forms sequentially.
    - You may need to look up the last set of SA7 forms to find the last used number.
  - Click “Print Official Form” and a PDF will download to your computer.
  - If you pay workers using EventLink, do this all again, but select “Worker” instead of “Official” at the top.



- EventLink will produce SA-7s for all of the workers or officials from one of your events, even if they are not payable via EventLink.
- Upon receipt of the signed claim for payment, the treasurer will make payments to each official in EventLink.
- Once a week, you must send Accounts Payable the following, either in hard copy or via email:
  - All of the newly paid SA-7s attached to a copy of their purchase order(s). (ex: all of the SA-7s for boys’ basketball games attached to the PO for boys basketball)
  - **Be careful to match the right SA-7s to the right purchase orders.**
  - Vendor claim form with the transaction fee amount for that week (check your electronic payments report for the amount).
    - The vendor claim form should use the same account codes as for the payments to officials/workers, since the cost of transaction fees is based on those payments.
  - Accounts Payable will enter the claim in AS400 and update the amount available on the purchase order.
    - Accounts Payable will not be issuing payment, which you have
    - already done.

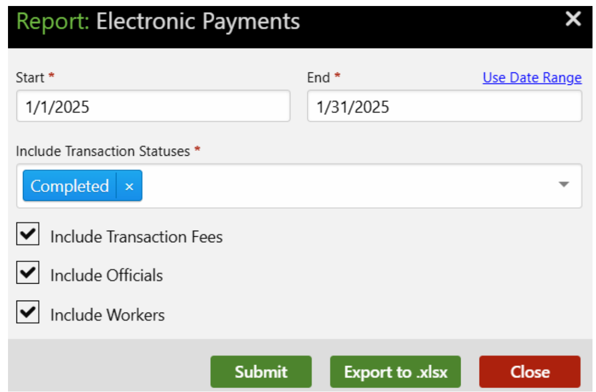


REPORTING - ALL

The "Electronic Payments Report" contains all transactions to and from your EventLink payment account. This includes to and from the linked bank account, and transactions within EventLink such as payments to officials and workers.

On the EventLink site:

- hover (don't click) the cursor over "Athletics" at the top left of the screen
- hover over "Reports" at the bottom of the drop-down menu
- click on "Electronic Payments Report"
- on the pop-up window,
    - select the date range (typically the previous month)
        - the date range is when the payments were initiated, which is usually not the same as the date of the event
    - check "Workers" (if applicable), "Officials" , and "Transaction" fees
        - You can also run separate reports for Workers and Officials
    - Click Submit to get a PDF of the report, or Export to xlsx for an Excel version.



MONTHLY RECONCILIATION - ALL

- EventLink accounts must be reconciled monthly by the 15th of each month and complete reconciliation of the previous month.
    - Balance Deposits
    - Balance Withdrawals
    - Payments to workers or officials
    - Transaction fees
    - Organization Transfers
- The Budgets and Grants Supervisor will complete the monthly reconciliation for each school/program in Athletics.
- The Athletic Director is responsible for ensuring all forms have been saved with the school's financial records and to a Google Drive folder as directed by Finance.

Fundraising

All fundraisers need to be approved by the correct individual **before** the fundraiser can take place. The approver varies by the type of fundraiser. Below are the approvers needed by type:

- Fundraisers by students on behalf of school-related organizations, with funds managed by SBCSC, need permission of the School's Principal.
- Fundraisers by students on behalf of school-related organizations, with funds NOT managed by SBCSC, need permission of the Superintendent.
- Utilizing the name, logo, or any assets of SBCSC (including buildings & technology) must have permission of the Superintendent.
- Raising funds for supplemental supplies for a classroom, school activity, ECA activity must be approved by the Superintendent.
- Games of chance (ex: bingo, game nights, raffles, prizes, pull tabs, punch-boards, etc.) need approval of the School Board and must adhere to Indiana Law.

Fundraising activities must not be completed by SBCSC employees during normal work hours.

Fundraisers should collect cash up front / at the time of sale rather than after items are received.

- Example: if a school is hosting a fundraiser by selling chocolates, the chocolates need to be paid for up front rather than when the chocolates are delivered.

Proper cash handling procedures need to be put in place and utilized for fundraising activities.

If a school employee is participating in the fundraising activity during normal school hours, then the fundraiser should be accounted for in school records or you run the risk of ghost employment.

The current fundraising form can be found here: https://www.sb.school/portals/employee-resources.

FUNDRAISING PROCESSING

FUNDS PROCESSING

Follow cash and check handling requirements in this manual

STEP	ACTIVITY	PRIMARY EMPLOYEE	LEVEL	REVIEWED BY	NOTE
1	Receive Cash/Checks	Assigned Employee / Volunteer(s)	School / Department / ECA / PTO	2nd Employee / Volunteer	Cash needs to be verified by 2 employees/volunteers.
2	Issue Receipts	Assigned Employee / Volunteer(s)	School / Department / ECA / PTO		Must be pre-numbered receipts. Retain a copy.
3	Cash Box Supervision	Assigned Employee / Volunteer(s)	School / Department / ECA / PTO	2nd Employee / Volunteer	Cash box must never be left unattended/unlocked.
4	Prepare Bank Deposits - Daily	Assigned Employee / Volunteer(s)	School / Department / ECA / PTO	n/a	
5	Verify Bank Deposit Detail (before taking to bank)	Assigned Employee / Volunteer(s)	School / Department / ECA / PTO	2nd Employee / Volunteer	Both individuals need to initial Deposit Slip
6	Take Deposit to Bank	Assigned Employee / Volunteer(s)	School / Department / ECA / PTO	Bank Teller	
7	Post Deposit to Financial Software/Funds Tracking	Assigned Employee / Volunteer(s)	School / Department / ECA / PTO	School Principal	Add deposit information to the appropriate financial software.
8	Save Documentation	Assigned Employee / Volunteer(s)	School / Department / ECA / PTO	School Principal	Original deposit slips, receipts, etc.
9	Share Copies of Documentation	Assigned Employee / Volunteer(s)	School / Department / ECA / PTO	District Accountant	Copies of deposit slips, receipts, etc.

DOCUMENT RETENTION

Original approved fundraising form, receipts, deposit slips, etc. must be maintained by the school that held the fundraiser. School Principal is responsible for ensuring this is done.

A copy of the above documents must be shared with the Finance Department for audit purposes. School Principal is responsible for ensuring this is done.

STUDENT FUNDRAISING – Board Policy 5830

The School Board acknowledges that the solicitation of funds by or from students must be limited since compulsory attendance laws make the student a captive donor and may also disrupt the program of the schools.

For purposes of this policy "student fundraising" shall include the solicitation and collection of money by or from students for any purpose and shall include the collection of money in exchange for tickets, papers, or any other goods or services for approved student activities.

The Board will permit student fundraising by students in school, on school property, or at any school-sponsored event only when the profit therefrom is to be used for school purposes or for an activity connected with the schools. The Board requires that for any fund- raiser by student clubs and organizations, as well as by School Corporation-support organizations, which involve the sale to students of food items and/or beverages to be consumed on campus, the food and/or beverage items to be sold comply with the current USDA Dietary Guidelines for Americans. Further, if approved, fund-raisers that involve the sale to students of food items or beverages to be consumed on campus are conducted only from thirty (30) minutes following the close of the last lunch period until thirty (30) minutes after the end of the school day.

Fundraising by approved school organizations, that is, those organizations whose funds are managed by the Corporation, may be permitted in school by the principal. Such fundraising off school grounds may be permitted by the Superintendent.

Fundraising by students on behalf of school-related organizations whose funds are not managed by the Corporation may be permitted on school grounds by the Superintendent.

The Board will permit fundraising that involves any games of chance, such as bingo games, charity game nights, raffles, door prizes, fundraising festivals, activities related to pull tabs, punch-boards, tip-boards, and the like. However, any fundraiser involving games of chance must comply with Indiana law, including obtaining the appropriate license or permits.

Involvement of students under the age of eighteen (18) in fundraisers involving games of chance is limited as follows:

In compliance with I.C. 4-32.2-5-21, no student under the age of eighteen (18) may play or participate in any of the following types of fundraising events - bingo games, charity game nights, raffles, door prizes, fundraising festivals, activities related to pull tabs, punch- boards, tip-boards, and the like. No student under the age of eighteen (18) may sell tickets for any of the following types of fundraising events - bingo games, charity game nights, raffles, door prizes, fundraising festivals, activities related to pull tabs, punch-boards, tip- boards, and the like. Students, even those under eighteen (18) years of age, may sell tickets or chances for a raffle.

Use of the name, logo, or any assets of the Corporation, including but not limited to facilities, technology, or communication networks, is prohibited without the specific permission of the Superintendent.

Crowdfunding activities aimed at raising funds for a specific classroom or school activity, including extra-curricular activity, or to obtain supplemental resources (e.g., supplies or equipment) that are not required to provide a free appropriate public education to any students in the classroom may be permitted, but only with the specific approval of the Superintendent.

All crowdfunding activities are subject to Policy 6605 and any administrative guidelines approved by the Superintendent to implement Policy 6605.

All other fundraising by Corporation support organizations shall be done in accordance with Policy 9211 and Policy 9700.

The Superintendent shall establish administrative guidelines for the solicitation of funds which shall:

A. specify the times and places in which funds may be collected;
B. describe permitted methods of solicitation which do not place undue pressure on students and require that for any fundraisers by approved school organizations which involve the sale to students of food items and/or beverages to be consumed on campus, the food and/or beverage items to be sold comply with the current USDA Dietary Guidelines for Americans, as stipulated by this policy;
C. limit the kind and amount of advertising for solicitation;
D. ensure proper distribution or liquidation of monies remaining in a student activity account when the organization is defunct or disbanded;
E. ensure proper supervision of students during such activity.

The Superintendent shall distribute this policy and the guidelines that implement it to each organization granted permission to solicit funds.

CROWDFUNDING – Board Policy 6605

This policy applies to the use of any form of crowdfunding utilizing an online service or website-based platform for the financial benefit or gain of the School Corporation – be it a specific classroom, grade level, department, school, or curricular or extra-curricular activity. For purposes of this policy, "crowdfunding" refers to a campaign to collect typically small amounts of money from a large number of individuals to finance a project or fundraise for a specific cause. Through the use of personal networking, social media platforms, and other Internet based resources, funds are solicited or raised to support a specific campaign or project.

Crowdfunding activities aimed at raising funds for a specific classroom or school activity, including extra-curricular activity, or to obtain supplemental resources (e.g., supplies or equipment) that are not required to provide a free appropriate public education to any students in the classroom may be permitted, but only with the specific approval of the Superintendent.

All crowdfunding activities are subject to this policy and other applicable Board policies including, but not limited to, Policy 5830 – Student Fundraising, Policy 9211 – Corporation-Support Organizations, and Policy 9700 – Relations with Special Interest Groups as well as any administrative guidelines approved by the Superintendent to implement this policy.

SOLICITATION OF FUNDS – Board Policy 9700

Any outside organization or staff member representing an outside organization desiring to solicit funds on school property must receive permission to do so from the Superintendent.

Permission to solicit funds will be granted only to those organizations, individuals or staff members who meet the permission criteria established in the Corporation's administrative guidelines. Solicitation must take place at such times and places and in such a manner as specified in the administrative guidelines. In accordance with Board Policy 5830, no Corporation student may participate in the solicitation without the Superintendent's approval.

The Board disclaims all responsibility for the protection of, or accounting for, such funds.

Solicited funds are not to be deposited in any regular or special accounts of the Corporation.

A copy of this policy as well as the relevant administrative guidelines shall be given to any individual granted permission to solicit funds on Corporation property.

This policy does not apply to the raising of funds for Corporation-sponsored or school-sponsored activities.

Use of the name, logo, or any assets of the Corporation, including, but not limited to facilities, technology, or communication networks, is prohibited without specific permission.

Crowdfunding activities aimed at raising funds for a specific classroom or school activity, including extra-curricular activity, or to obtain supplemental resources (e.g., supplies or equipment) that are not required to provide a free appropriate public education to any students in the classroom may be permitted, but only with the specific approval of the Superintendent. All crowdfunding activities are subject to Policy 6605 and any administrative guidelines adopted by the Superintendent to implement Policy 6605.

Any booster club or school-support group that may use students in a fundraising activity must comply with I.C. 4-32.2-5-21 and Board Policy 5830 for any of the following types of fundraising events: bingo games, charity game nights, raffles, door prizes, fundraising festivals, activities related to pull tabs, punch-boards, tip-boards, and the like. Moreover, any fundraiser involving games of chance must comply with Indiana law, including obtaining the appropriate license or permits.

Parent Teacher Organizations (PTOs)

PTOs operate independently of SBCSC, including a separate federal Employer Identification Number and bank account.

For more information on PTOs, there are many online resources.

Some applicable links are below:

- PTO.org - https://www.pto.org/
- National PTA - https://www.pta.org/home/About-National-Parent-Teacher-Association/join/start-a-pta
- Donorbox - https://donorbox.org/nonprofit-blog/how-to-start-a-pta
- Indiana PTA - https://www.indianapta.org/

PAYROLL

TIME OFF REQUESTS

Most time off requests need to be requested and approved in advance of the day off. Work with your supervisor to identify how many days in advance they want you to request time off.

Sick and emergency leave requests need to be entered upon the employee's return to work. If there is a prolonged absence, the employee should work with the department's designated administrative assistant to enter their time prior to the end of a pay period.

Employees must submit their own time off request in the current time card tracking system – currently TimeClock Plus found here: https://268395.tcplusondemand.com/app/webclock/#/EmployeeLogOn/268395/1.

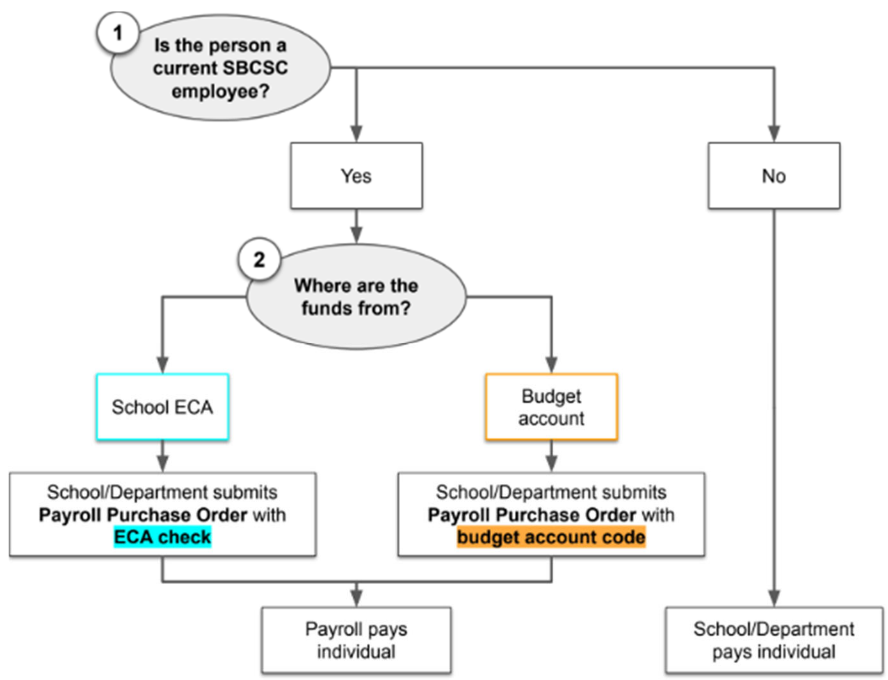
Employee time off accruals are calculated and awarded by the Human Resources Department. Payroll cannot make changes to your benefit time. Reach out to Human Resources if you have questions or concerns.

EXTRA DUTIES NOT UNDER APPENDIX II

Employees who work extra duties for the Corporation, which are not covered by Appendix II (ex: referee services), must be paid as employees through the normal paycheck process. EventLink payments are not permitted.

Please use the "Payroll Purchase Order Form" found here: https://www.sb.school/portals/employee-resources. MUST BE PRINTED ON GREEN PAPER.

DECISION TREE TO PROCESS EXTRA DUTY PAYMENTS



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TIME CARDS

Time cards need to be approved by the employee's supervisor. No employee should ever approve their own time card.

STEP	ACTIVITY	PRIMARY EMPLOYEE	LEVEL	REVIEWED BY	NOTE
1	Review & Approve Time Off Requests - All Employees	Assigned Secretary or Supervisor	School / Department	Supervisor	
2	Review & Approve Time Card - All Employees	Assigned Secretary or Supervisor	School / Department	Supervisor	
3	Input All Employee Hours into Financial System (includes salaried employees)	Assigned Secretary or Supervisor or Payroll Department	School / Department	Supervisor	Payroll Department will enter some central office hours as well as any adjustments that need to be made. These will be reviewed by a second payroll employee.
4	Generate Payroll Reports & Submit to Payroll	Assigned Secretary or Supervisor	School / Department	Payroll	
5	Substitute Teachers Attendance Registers	Assigned Secretary or Supervisor	School / Department	School Principal	
6	Attendance Registers and Payroll Reports Reviewed by Payroll	Payroll	Central	n/a	

CLASS COVERAGE

Class Coverage forms must be filled out in their entirety in order to be processed. This requires the signature of the absent teacher, signature of the covering employee, signature of the principal. If a teacher is out on FMLA - the principal should sign on behalf of the teacher on leave.

Payroll will NOT cut special checks for class coverage that was not submitted on time for the pay period. If received past the cut off it will be processed on the next regular payroll.

If your building DOES NOT have an advisory period, this area should not be completed, advisory is paid at 30 minutes total.

A maximum of 6 hours per day/per class will be paid.

If a building is on block scheduling they are paid the total minutes per class period. Example: Dickinson has 90-minute blocks so the maximum would be 4 blocks or 6 hrs. Jackson has 4IC 5-minute periods so the maximum would be 8 periods or 6 hrs.

PATHWAYS 2 SUCCESS & 9TH HOUR PROGRAMS

IPISJC TIME CARD COLLECTION AND REVISION

- Collection: Indiana Parenting Institute (IPISJC) is responsible for collecting all time cards from employees involved in their programs.
- Review Process:
    - Ensure that the hours recorded do not overlap between different programs.
        - There can be no overlap. Any overlapping hours must be sorted out before submitting time cards.
    - Verify all time cards are signed by both the employee and the program supervisor/coordinator.

PROGRAM TIME CARD SUBMISSION

- Pathways 2 Success Program
    - Submit completed and signed time cards, with recorded hours, to either:
        - Gear-Up and Access Grants Coordinator or
        - Title I Grants Supervisor
- 9th Hour Program
    - Submit completed and signed time cards, with recorded hours, to Administrative Assistant at the Curriculum Department.

RECORDING HOURS IN THE STIPEND TRACKER

- Fiscal Officers will accurately enter hours into the stipend tracker for both programs.
  - Specify:
    - Date(s) worked
    - Number of hours per day
- Submit the completed stipend tracker data to Payroll following the standard payroll schedule.

HOURLY RATE AND COMPENSATION DETAILS

- Program Employees: The hourly rate for both *Pathways 2 Success* and *9th Hour* is $40.00 per hour.
- Coordinator Rate: The hourly rate for program coordinators are pre-arranged by Fiscal Officers, IPISJC, and the employee.

ADDITIONAL NOTES

- Deadline Adherence: Ensure all time cards and stipend tracker entries are completed and submitted in accordance with payroll deadlines.
  - Please reach out to payroll if you need a copy of the pay calendar.
- Contact Information:
  - For questions related to Pathways 2 Success time cards, reach out to Gear-Up & Grants Coordinator or Title I Grants Supervisor.
  - For questions related to 9th Hour time cards, contact Curriculum Admin. Assistant.

OTHER COMMON EMPLOYEE COMPENSATIONS

Employees or group of employees might be compensated for sick days, vacation days, personal days or any other relevant compensations based on bargaining unit agreements, other employee agreements, relevant policies or laws or administrative decisions.

PAYCHECK ERROR CORRECTIONS

If an employee believes they was paid the incorrect amount:

1. Discuss with the person who inputs the attendance/time card information in the system.
2. If the attendance/time card person also believes there is an error, work with the employee's supervisor to create a memo clearly explaining the issue then submit to the Payroll Department.

The Payroll Department will review, provide response, and coordinate with the employee any adjustments to be made.

Please contact payroll@sbcsc.k12.in.us or 574-393-6100.

PAYROLL RUN

STEP	ACTIVITY	PRIMARY EMPLOYEE	LEVEL	REVIEWED BY	NOTE
1	Lock Payroll	Payroll Specialist	Central	n/a	
2	Generate Balance Sheet	Payroll Specialist	Central	n/a	
3	Fix Errors on Balance Sheet then Rerun Report	Payroll Specialist	Central	Accounts Payable Supervisor	May need help from others in Finance to fix errors. Will need to rerun until all errors are fixed.
4	Generate Pay Calculation & Exception Report	Payroll Specialist	Central	n/a	
5	Share Exception Report to Get Exceptions Fixed	Payroll Specialist	Central	Director of Internal Audits, or Director of Federal Grants, or Manager of Strategic Analysis	
6	Rerun Exception Report	Payroll Specialist	Central	Director of Internal Audits, or Director of Federal Grants, or Manager of Strategic Analysis	Keep rerunning report until all fatal errors are corrected.

continued on next page…

Continued Purchasing Process – Payroll Run

STEP	ACTIVITY	PRIMARY EMPLOYEE	LEVEL	REVIEWED BY	NOTE
7	Review Final Exception Report	Payroll Specialist	Central	Accounts Payable Supervisor	Review line-by-line with supervisor. Make any corrections needed. Have supervisor sign final copy.
8	Print Trial Register	Payroll Specialist	Central	Accounts Payable Supervisor	Supervisor reviews and signs.
9	Generate Calculate Pay & Update - Final	Payroll Specialist	Central	n/a	Copies kept.
10	Print Manual Checks	Payroll Specialist	Central	Accounts Payable Supervisor	Copies kept.
11	Direct Deposit Transmission File	Payroll Specialist	Central	Accounts Payable Supervisor	Copies kept.

BUSINESS OFFICE - POST PAYROLL

STEP	ACTIVITY	PRIMARY EMPLOYEE	LEVEL	REVIEWED BY	NOTE
1	Generate Reports	Payroll Specialist	Central	n/a	Deduction & Final Registers, Final Distribution
2	Fix Report Errors	Director of Grants	Central	Payroll Specialist	
3	Rerun Final Distribution	Payroll Specialist	Central	n/a	
4	Run Update History with Pay Report	Payroll Specialist	Central	n/a	
5	Run Update Budgets with Pay	Payroll Specialist	Central	n/a	
6	Run Payroll Claims Report	Payroll Specialist	Central	Accounts Payable Supervisor	
7	Process Checks	Accounts Payable	Central	Accounts Payable Supervisor	
8	Attach Deduction Register to Each Check	Payroll Specialist	Central	n/a	
9	Benefits Report Processing	Payroll Benefits Specialist	Central	n/a	TIAA Cref, Child Support
10	Federal Tax Payment	Payroll Specialist	Central	Accounts Payable Supervisor	Pay on Friday
11	Set Up New Payroll	Payroll Specialist	Central	n/a	
12	Daily Time/Attendance Maintenance	Payroll Specialist	Central	n/a	
13	Daily Time/Print Attendance	Payroll Specialist	Central	n/a	
14	Extract Contract Data - Certified	Payroll Specialist	Central	n/a	Certified Payroll
15	Update Supplemental Contracts - Certified	Payroll Specialist	Central	n/a	
16	Contract Transfer (automatic) - Certified	Payroll Specialist	Central	n/a	
17	Update Payroll w/Contract Figures - Certified	Payroll Specialist	Central	n/a	
18	Generate Position Master Exceptions - Certified	Payroll Specialist	Central	n/a	
19	Email Reports for Corrections - Certified	Payroll Specialist	Central	Finance & Human Resources	PAYCEDIT, PAYCON2, PAYEXFTE, PAYCON1

continued on next page…

CONTINUED POST PAYROLL

STEP	ACTIVITY	PRIMARY EMPLOYEE	LEVEL	REVIEWED BY	NOTE
20	Make Corrections to Reports - Certified	Finance & Human Resources	Central	n/a	
21	Rerun Position Master Exceptions - Certified	Payroll Specialist	Central	n/a	If there are any errors still, email to group again
22	Pull Hours Worked (class coverage) - Certified	Payroll Specialist	Central	n/a	Run in Trial Mode 1, Review then Update
23	Leave Time Processing - NonCert	Payroll Specialist	Central	n/a	Run in Trial Mode 1, Review then Update
24	Pull Hours Worked - NonCert	Payroll Specialist	Central	n/a	Run in Trial Mode 1, Review then Update
25	Update Trip Pay - NonCert	Payroll Specialist	Central	n/a	
26	TCP File Export	Payroll Specialist	Central	n/a	
27	Import TCP Report to AS400	Payroll Specialist	Central	n/a	
28	Frontline Import to AS400	Payroll Specialist	Central	n/a	

ADDITIONAL EMPLOYEE REPORTS (W-2s and 941 Reports)

Employee payroll documents, like W-2s and 941 reports, are also prepared by designated Payroll employee. These reports need to be reviewed for accuracy by a second Payroll employee.

Year-End Closing Process - Financials

At the end of every calendar year (December), the Finance Department needs to close out the current year and open fund lines for the new year. This is an intensive process that requires cooperation between Fiscal Officers and the Finance Department.

FISCAL OFFICER RESPONSIBILITIES – DEPARTMENT & SCHOOL LEVEL

In order to make the process more smooth, Fiscal Officers should be aware of the following items/timelines:

- August
    - Print list of open Purchase Orders (POs) and audit the list.
        - Receipt and close out those that are received.
        - If not received, reach out to the vendors to make sure the items will be received by end of year.
            - For grants that close on 09/30, items will need to be received by the end of November so that payment can be made prior to final reimbursement deadline.
        - If items won't be received in time, work with the Purchasing Director to identify which POs need to be closed out (and opened new in the new year) and which can roll forward.
    - Review the current status of your funds/grant.
        - Identify Journal Entries (JEs) that will need to be made. JEs need to be shared with the District Accountant Director no less than 30 days before the grant or fund ends. See section on JEs in this manual for guidance.
        - Create final POs for funds you still plan to expend.
    - Share any budget transfer requests, for grants that close on 09/30, with the Director of Federal Grants.
- September
    - Fiscal Officers will need to fill out Personnel Requisition Forms for any changes to an employee's pay lines (except for updating fund year) in advance of grants closing.
    - Last minute transfers need to go to the Director of Federal Grants. These should be an exception.
    - Last minute Journal Transfers need to go the District Accountant Director. These should be an exception.
- October

    - On 10/01, the Director of Federal Grants will be placing holds on all fund lines for grants that closed on 09/30. See Grants Closing section of this manual for more information.

- November
    - Fiscal Officers must ensure that all open POs are received in the system, as applicable.
    - Fiscal Officers must share with Accounts Payable the final invoices so final payments can be made.

FINANCE DEPARTMENT

AUGUST - SEPTEMBER

Director of Federal Grants sets up new grant budgets. See Grants section of this manual for more detailed information.

OCTOBER

On, or before, 10/01, the Director of Federal Grants will be placing holds on all fund lines for grants that closed on 09/30.

IN DECEMBER (IN ORDER)

1. Print Open Requisitions
2. Print Open POs
3. Print Open Claims
4. Transfer Revenue Source Totals to New Years
5. Transfer Vendor Totals to New Year
6. Transfer Open Requisition to New Year
7. Transfer Open Claims to New Year
8. Transfer Open Receivables to New Year
9. Transfer Open POs to New Year

AFTER THE LAST PAY OF THE YEAR IS PROCESSED

10. Generate Budget/General Ledger/Revenue Accounts for New Year
11. Run out of Balance Report
12. Set up Accounts for New Year (both general fund and multi-year)
13. Update fiscal numbers
14. Transfer Forward Multi Year Grant Balances
15. Print 1099s

IN JANUARY – BEFORE PREVIOUS YEAR IS CLOSED

16. Budget Shakedown
17. Close Accounting Year
18. Depreciate Fixed Assets
19. Update Contra Accounts
20. Update Postage Chargeback Accounts

ASSET DISPOSITION

OBJECTIVES

- Ensure school system assets are properly valued and protected.
- Ensure cash, accounts receivable, and other asset accounts are reconciled.
- Ensure school system assets are protected against loss, misappropriation, or theft.
- Ensure inventory items are available when needed.
- Ensure inventory is necessary and reasonable.
- Ensure all capital assets and inventories are properly recorded.

GUIDELINES

- District Accountant Director reconciles all bank and investment accounts monthly. The Chief Financial Officer reviews and approves.
- Bank accounts are appropriately collateralized.
- All bank accounts are in the school corporation's name.

The School Board believes that the efficient administration of the School Corporation requires the disposition of property and goods no longer necessary for the maintenance of the educational program or the operation of the Corporation.

- "Real Property" means land, including land improvements, structures and appurtenances thereto, but excludes moveable machinery and equipment.
- The Board shall direct the periodic review of all Corporation property and authorize the disposition by sale, donation, trade, or discarding of any property not required for school purposes in accordance with the provisions of this policy and Policy 7310 - Disposition of Surplus Property.
    - All written offers on real property under consideration for disposition shall be presented as an item on the agenda of a public School Board meeting. A preliminary review of offers to purchase or lease shall include: source of offer, date of offer, expiration date of offer, and intended use of property.
    - All property considered for disposition (sale) shall be subjected to two (2) current, outside, professional appraisals prior to the solicitation of offers.
    - In consideration of the best interest of the Corporation and of the residents and taxpayers, the Board reserves the right to reject any and all offers at its sole discretion, regardless of price and terms.
    - Potential purchasers or lessees shall demonstrate financial capability to meet the terms and conditions of their purchase or lease offer.
    - Potential purchasers shall demonstrate reasonable likelihood of obtaining necessary city/township approvals and/or compliance with city/township zoning ordinances.

Money derived from the sale, or exchange of property that is no longer needed for school purposes, shall be placed in any school fund established by law that the Administration considers appropriate**.**

LEASE OR SALE OF PROPERTY TO CHARTER SCHOOL

Except as specified below, before the Board may dispose of real property previously used for instruction, the Board shall make available for lease or purchase to any charter school any school building owned by the Corporation or any other entity that is related in any way to, or created by, the Corporation or the Board, including but not limited to a building corporation, that either is not used in whole or in part for classroom instruction at the time the charter school seeks to lease the building or appears on the list compiled by the Indiana Department of Education (IDOE) of available properties described below in order for the charter school to conduct classroom instruction.

No later than August 1 each calendar year, the Board shall inform the IDOE if a school building that previously was used for classroom instruction is closed, unused, or unoccupied. The IDOE shall maintain a list of such closed, unused, or unoccupied school buildings and make the list available on its Internet website.

A school building that appears for the first time on IDOE's list shall be designated as "Unavailable until (a date two (2) years after the school building first appears on the list)" if the Board indicates to the IDOE, on a form prescribed by the IDOE, that the school building may be reclaimed during that period for classroom instruction.

If the Board does not indicate that a school building may be reclaimed, the Board shall designate the school building as "Available" on the IDOE's list. The Board may change the designation of a building from unavailable to available at any time. If a school building that is designated as unavailable on the IDOE's list remains unused for classroom instruction one (1) year after being reclaimed, the Board shall designate the school building as "Available" on the IDOE's list. The Board may reclaim a school building only one (1) time.

Within thirty (30) days after receiving notification from the IDOE that a charter school wishes to use a school building, the Board shall lease the school building to the charter school for one dollar ($1.00) per year for as long as the charter school uses the school building for classroom instruction or for a term at the charter school's discretion, or sell the school building to the charter school for one dollar ($1.00). The charter school must begin to use the school building for classroom instruction not later than two (2) years after acquiring the school building. If the school building is not used for classroom instruction within two (2) years after acquiring the school building, the school building shall be placed on the IDOE's list. If during the term of the lease the charter school closes or ceases using the school building for classroom instruction, the school building shall be placed on the IDOE's list.

If a Corporation school building is sold to a charter school pursuant to this procedure, and the charter school or any entity related to the charter school subsequently sells or transfers the school building to a third party, the charter school or related entity must transfer an amount equal to the gain in the property minus the adjusted basis (including costs of improvements to the school building) to the Corporation. Gain and adjusted basis shall be determined in the manner prescribed by the Internal Revenue Code and the applicable Internal Revenue Service regulations and guidelines.

During the term of a lease under this section, the charter school is responsible for the direct expenses related to the school building leased, including utilities, insurance, maintenance, repairs, and remodeling. The Corporation is responsible for any debt incurred for or liens that attached to the school building before the charter school leased the school building.

Notwithstanding anything to the contrary in this section, and with the sole exception of a waiver referenced below, when a school building is designated as "Available", the school building must remain designated as "Available" and may not be sold or otherwise disposed of for at least two (2) years. When the two (2) year period has elapsed, the Board may sell or otherwise dispose of the school building in accordance with I.C. 36-1-11.

The Board may request from the IDOE a waiver from the requirement to make a school building available to a charter school. In order for the Board to receive a waiver, the Board must apply to the IDOE for the waiver on a form prescribed by the IDOE. The application must include a statement that the Board believes that a charter school would not be interested in leasing or purchasing the vacant or unused school building.

A charter school may submit a written qualified objection to the Board's request for a waiver to the IDOE. In order to be considered a qualified objection, it must include:

- the name of the charter school that is interested in leasing or purchasing the vacant or unused school building; and
- a time frame, which may not exceed one (1) year from the date of the objection, in which the charter school intends to begin providing classroom instruction in the vacant or unused school building.

If the IDOE received a qualified objection, the school building will remain on the IDOE's list. If the IDOE does not, it will grant the waiver, and the Board may sell or otherwise dispose of the unused or vacant school building in accordance with I.C. 36-1-11.

DISPOSITION OF SURPLUS & OBSOLETE PROPERTY

When possible, surplus property should be offered to all school and department employees first (for work purposes only).

The School Board requires the Superintendent, or their delegated representative, to review the property of the School Corporation periodically and to dispose of that material and equipment which is no longer usable.

The Superintendent, or a delegated employee, is authorized to dispose of obsolete instructional and other property/assets by selling it to the highest bidder, an interested buyer, by donation to appropriate parties, or by proper waste disposal.

INSTRUCTIONAL MATERIAL

The Corporation shall review instructional materials (i.e. textbooks, library books, manuals, support materials, etc.) periodically to determine the relevance of such materials to the present world and current instructional programs. The following criteria will be used to review instructional materials for redistribution and possible disposal:

- concepts or content that do not support the current goals of the curriculum,
- information that may not be current,
- worn beyond salvage.

EQUIPMENT

The Corporation shall inspect the equipment used in the instructional program periodically, to determine the condition and usability of such equipment in the current educational program.

Should the equipment be deemed no longer serviceable or usable, the following criteria will be used to determine possible disposal:

- repair parts for the equipment no longer readily available,
- repair records indicate equipment has no usable life remaining,
- obsolete and no longer contributing to the educational program,
- some potential for sale at a school auction/other sale medium,
- creates a safety or environmental hazard.

TEXTBOOK

The Corporation shall dispose of textbooks in accordance with the procedures prescribed by statutes.

The Corporation shall dispose of textbooks determined by Corporation officials to no longer be of use in the Corporation.

FEDERAL FUNDS PURCHASED ITEMS

When original or replacement equipment acquired under a Federal award is no longer needed for the original project or program or for other activities currently or previously supported by a Federal awarding agency, the Corporation shall request disposition instructions from the Federal awarding agency if required by the terms and conditions of the Federal award. Disposition of the equipment will be made in accordance with disposition instructions of the Federal awarding agency.

Items of equipment with a current per unit fair market value of $5,000 or less may be retained, sold or otherwise disposed of with no further obligation to the Federal awarding agency.

Except as provided in §200.312 federally-owned and exempt property, paragraph (b), or if the federal awarding agency fails to provide requested disposition instructions within 120 days, items of equipment with a current per-unit fair-market value in excess of $5,000 may be retained by the non-federal entity or sold.

The federal awarding agency is entitled to an amount calculated by multiplying the current market value or proceeds from sale by the federal awarding agency's percentage of participation in the cost of the original purchase. If the equipment is sold, the federal awarding agency may permit the non-federal entity to deduct and retain from the federal share $500 or ten percent (10%) of the proceeds, whichever is less, for its selling and handling expenses.

The Corporation may transfer title to the property to the federal government or to an eligible third party provided that, in such cases, the Corporation shall be entitled to compensation for its attributable percentage of the current fair market value of the property.

SCRAP YARD

- Material Identification
    - Designate a responsible staff member or team to assess materials eligible for scrapping.
    - Clearly define acceptable materials, considering factors like size, composition, and safety.
- Initial Assessment
    - Conduct an initial evaluation of the materials to determine if they meet the criteria for scrapping.
    - Document details such as type, quantity, and condition of materials.
- Safety Check
    - Ensure that materials designated for scrapping do not pose safety risks.
    - Identify and address any potential hazards associated with the handling or transportation of the materials.
- Environmental Considerations
    - Assess the environmental impact of scrapping the materials and ensure compliance with relevant regulations.
    - Consider recycling options for environmentally sensitive materials.
- Cost-Benefit Analysis
    - Conduct a cost-benefit analysis to evaluate the financial viability of scrapping the materials.
    - Consider transportation costs, potential revenue from scrapping, and any associated fees.
- Approval Process
    - Develop a formal approval process involving relevant stakeholders, such as department heads or facility managers.
    - Require a documented request outlining the materials, reasons for scrapping, and expected benefits.
- Approval Criteria
    - Establish clear criteria for approving materials for scrapping, including financial, safety, and environmental considerations.
        - Condition: Assess the overall condition of the material. If it is damaged, deteriorating, or beyond repair, it may be a candidate for scrapping.
        - Functionality: Evaluate whether the material serves its intended purpose. If it is obsolete, no longer needed, or has been replaced by more efficient alternatives, scrapping might be appropriate.
        - Cost of Repair: Compare the cost of repairing the material to its current value or the cost of obtaining a new one. If repair costs outweigh the benefits, scrapping may be a more economical option.
        - Safety: Prioritize safety considerations. If the material poses a safety risk due to damage or malfunction, it should be scrapped to prevent accidents or injuries.
        - Environmental Impact: Consider the environmental impact of scrapping the material. Choose environmentally responsible disposal methods and explore recycling options for materials that can be reused.
        - Technological Obsolescence: If the material is technologically outdated and cannot be upgraded or integrated with newer systems, it may be a candidate for scrapping.

    - Space and Storage: Evaluate the available storage space. If the material takes up valuable space without providing significant benefits, scrapping could be a practical solution.
    - Financial Viability: Conduct a cost-benefit analysis. Compare the potential revenue from scrapping to the costs associated with transporting, processing, and disposing of the material.
    - Regulatory Compliance: Ensure compliance with local, state, and federal regulations regarding the disposal of specific materials. Scrapping should adhere to environmental and waste management laws.
    - Organizational Goals: Align scrapping decisions with organizational goals and strategic priorities. If scrapping supports efficiency, sustainability, or cost-effectiveness, it may be a suitable option.
    - Consultation: Seek input from relevant stakeholders, including department heads, maintenance staff, and safety officers, to gather diverse perspectives on whether scrapping is warranted.
    - Documentation: Maintain clear documentation of the decision-making process including assessments, approvals, and any relevant data. This documentation aids in accountability and future reference.
    - By considering these criteria, organizations can make informed decisions about whether a material should be scrapped, ensuring efficiency, safety, and alignment with broader organizational objectives.
  - Ensure that the approval process aligns with organizational goals and policies.
- Approval Review
  - A designated review committee should assess and approve or deny requests based on the established criteria.
  - Document the decision and communicate it to the requester.
- Logistics and Transportation
  - Coordinate logistics for transporting approved materials to the scrap yard.
  - Ensure compliance with transportation regulations and obtain necessary permits.
- Documentation
  - Maintain detailed records of materials approved for scrapping, including quantities, dates, and approvals.
  - Use a centralized system to track the scrapping process for identification to completion.
- Revenue Allocation
  - Define a process for allocating any revenue generated from scrapping, ensuring transparency and adherence to financial policies.
- Continuous Improvement
  - Periodically review and assess the efficiency of the scrapping process.
  - Implement improvements based on feedback and changing organizational needs.

For information on depreciating assets, see guidance under “Department of Finance Guidelines.”

INVENTORY AND ASSET MANAGEMENT (CAPITAL ASSETS)

Every corporation should have a capitalization policy that sets a dollar amount as a threshold to be used in determining which acquisitions should be included in the inventory of capital assets.

34 CFR Subtitle A CFR § 80.32 Equipment addresses the purchase, use, management, and inventory of capital assets purchased with federal funds.

- Property records must be maintained that include a description of the property, a serial number or other identification number, the source of property, who holds title, the acquisition date, and cost of the property, percentage of Federal participation in the cost of the property, the location, use and condition of the property, and any ultimate disposition data including the date of disposal and sale price of the property.

- A physical inventory of the property must be taken, and the results reconciled with the property records at least once every two years.
- A control system must be developed to ensure adequate safeguards to prevent loss, damage, or theft of the property.
- Any loss, damage, or theft shall be investigated.
- Adequate maintenance procedures must be developed to keep the property in good condition.
- If the grantee or sub grantee is authorized or required to sell the property, proper sales procedures must be established to ensure the highest possible return.

FOOD SERVICES & POLICIES

BOARD POLICY - #8500

The School Board will provide cafeteria or serving facilities in all schools where space and facilities permit and food service for the purchase and consumption of lunch for all students.

The Board also will provide a breakfast program in accordance with procedures established by the State Department of Education.

The Board does not discriminate on the basis of race, color, national origin, sex (including sexual orientation or transgender identity), disability, age (except as authorized by law), religion, military status, ancestry, or genetic information (collectively, "Protected Classes") in its educational programs or activities, including the Food Service program. Students and all other members of the School Corporation community and third parties are encouraged to promptly report incidents of unlawful discrimination and/or retaliation related to the Food Service program to a teacher, administrator, supervisor, or other Corporation official so that the Board may address the conduct. See Policy 2260 – Nondiscrimination and Access to Equal Educational Opportunity.

The food-service program will comply with Federal and State regulations pertaining to the selection, preparation, consumption, and disposal of food and beverages, including but not limited to the current USDA school meal pattern requirements and the USDA Smart Snacks in School nutrition standards, as well as to the fiscal management of the program. In addition, as required by law, a food safety program that is based on the principles of the Hazard Analysis and Critical Control Point (HACCP) system shall be implemented with the intent of preventing food-borne illnesses. For added safety and security, access to the facility and the food stored and prepared therein shall be limited to food service program staff and other authorized persons.

Substitutions to the standard meal requirements shall be made, at no additional charge, for students for whom a health care provider who has prescriptive authority in the State of Indiana has provided medical certification that the student has a disability that restricts his/her diet, in accordance with the criteria set forth in 7 C.F.R. Part 15b. To qualify for such substitutions the medical certification must identify:

A. the student's disability and the major life activity affected by the disability;
B. an explanation of why the disability affects the student's diet; and
C. the food(s) to be omitted from the student's diet and the food or choice of foods that must be substituted (e.g., caloric modifications or use of liquid nutritive formula).

On a case-by-case basis, substitutions to the standard meal requirements may be made, at no additional charge, for students who are not "disabled persons," but have a signed statement from a qualified medical authority that the student cannot consume certain food items due to medical or other special dietary needs. To qualify for such consideration and substitutions the medical statement must identify:

A. the medical or dietary need that restricts the student's diet; and
B. the food(s) to be omitted from the student's diet and the food(s) or choice of foods that may be substituted.

For non-disabled students who need a nutritionally equivalent milk substitute, only a signed request by a parent or guardian is required.

Meals sold by the school may be purchased by students and staff members and community residents in accordance with the procedures established by the Superintendent.

The operation and supervision of the food-service program is the responsibility of the Superintendent. Food services will be operated on a self-supporting basis with revenue from students, staff, Federal reimbursement, and surplus food. The Board will assist the program by furnishing available space, initial major equipment, and utensils.

A lunch account becomes inactive after fifty-two (52) weeks with no deposits or withdrawals. An inactive lunch account that has a positive balance of $10.00 or less may be receipted back into the school lunch fund where the School Lunch Program funds are maintained. An inactive lunch account that has a nominal negative account balance of $10.00 or less may be offset against the positive balances in the Fund; provided, however, that if the parent requests and can document entitlement to the positive balance in the account, the parent is entitled to a refund of that amount.

Significant negative lunch account balances shall not be permitted. A significant negative lunch account balance is any balance owed in excess of $10.00. Any significant negative lunch account balance should be pursued for collection pursuant to Policy 6151 before it is determined to be uncollectable.

In accordance with Federal law, the Superintendent will take such actions as are necessary to obtain a minimum of two (2) food safety inspections per school year, which are conducted by the State or local governmental agency responsible for food safety inspections. The report of the most recent inspection will be posted in a publicly visible location, and a copy of the report will be available upon request.

A periodic review of the food-service accounts will be made by the Indiana Department of Education Child Nutrition Division. Any surplus funds from the National School Lunch Program will be used to reduce the cost of the service to students or to purchase cafeteria equipment. Surplus funds from à la carte foods may accrue to the food services program. Bad debt incurred through the inability to collect lunch payment from students is not an allowable cost chargeable to any Federal program. Any related collection cost, including legal cost, arising from such bad debt after they have been determined to be uncollectable also are unallowable.

With regard to the operation of the school food service program, the Superintendent shall require:

A. maintenance of sanitary, neat premises free from fire and health hazards;
B. preparation of food that complies with Federal food safety regulations;
C. planning and execution of menus in compliance with USDA requirements;
D. purchase of food and supplies in accordance with State and Federal law, USDA regulations, and Board policy; (see Policy 1130, Policy 1214, Policy 3113, Policy 3214, Policy 4113, Policy 4214, and Policy 6460)
E. compliance with food holds and recalls in accordance with USDA regulations;
F. accounting and disposition of food-service funds pursuant to Federal and State law and USDA regulations;
G. safekeeping and storage of food and food equipment pursuant to State and Federal law and USDA regulations;
H. regular maintenance and replacement of equipment;
I. compliance with the Corporation's time and effort record-keeping policy by all Corporation employees whose salaries are paid from USDA funds or with non-Federal funds used to meet a match or cost share requirement. (See Policy 6116)

The Corporation's food service program will serve only food items and beverages as determined by the Food Service Department to follow the current USDA Dietary Guidelines for Americans. Any competitive food items and beverages that are available for sale to students à la carte in the dining area between midnight and thirty (30) minutes following the end of the last lunch period also shall comply with the current *USDA Nutrition Standards for the National School Lunch and School Breakfast Programs*, and the *USDA Smart Snacks in Schools* regulations. Foods and beverages unassociated with the food-service program may be vended subject to the rules and regulations set forth in Policy 8540.

The Superintendent shall require that the food service program serve foods in the schools of the Corporation that are wholesome and nutritious and reinforce the concepts taught in the classroom.

FOOD PROGRAMS FOR SCHOOLS

THE NATIONAL SCHOOL LUNCH PROGRAM (NSLP)

"The National School Lunch Program (NSLP) is a federally assisted meal program operating in public and nonprofit private schools and residential child care institutions. It provides nutritionally balanced, low-cost or free lunches to children each school day." More information can be found here: https://www.fns.usda.gov/nslp/program-operator

INDIANA SCHOOL NUTRITION PROGRAMS

The Indiana Department of Education provides links to the available food programs and resources. Those can be found here: https://www.in.gov/doe/nutrition/school-nutrition-programs/

FOOD SERVICES DIRECT CERTIFICATION

1. Access CNPweb page to obtain the state's direct certification information for the month.
2. Direct Certifications are run by uploading the list into the Titan software system.
3. The system which will then match the applications against the students and create applications based on the direct certification.
4. A 3% to 5% of the total number of applications are randomly selected from the list from the State.
5. Applications pulled from the Titan Software and printed for secondary review.
6. Secondary Review is conducted by a second party to ensure that no errors were made during the verification process.

CASH HANDLING

RECEIVING PAYMENTS

Cash Payments are collected by the Food Service employee using a Point of Sale (POS) system. All cash and checks must be kept under lock and key and verified by a second individual at the end of the day.

DAILY RECONCILIATION

The Kitchen Manager, or designated backup, reconciles all cash payments with the End of Day report generated from the POS system.

- The Cash Box Inventory Form must be completed daily.
- Any discrepancies between POS records and physical cash are immediately reported to the Dining Director verbally or in writing, and are investigated.

BANK DEPOSITS

Cash is stored in a locked cash box until it is sent to the bank. The Kitchen Manager seals the cash in a numbered, tamper-evident deposit bag and sends it with the driver for drop off at the designated bank.

The Kitchen Manager retains a copy of the deposit slip and records the bag number for tracking.

REPORTING AND RECONCILIATION

a. The Kitchen Manager forwards the End of Day report, plus a copy of the deposit slip, to the Fees Cashier at the Administration Building.
b. The Fees Cashier reconciles the End of Day reports with the bank deposit reports for all school cafeterias in AS400/RDS and generates a tally receipt.
    - In case of discrepancies between the End of Day report and bank deposits, the Fees Cashier will inform the Food Service Supervisor and an investigation will be initiated.
c. The tally receipts, Deposit slips, and End of Day reports are sent to the Food Service Supervisor in the Food Service Department for filing.
d. Copies of bank deposit reports, deposit slips, and tally receipts are shared with the District Accountant Director for cross-verification.

7. Notification Letters are then generated from the Titan system and sent out to the parents via email (if provided) or printed and sent out to a physical home address.

FOOD SERVICE CASH HANDLING PROCESS

STEP	ACTIVITY	PRIMARY EMPLOYEE	LEVEL	REVIEWED BY	NOTE
1	Receive Cash	Food Service Employee	School / Department	Kitchen Manager (in next step)	Cash needs to be verified by 2 employees.
2	Prepare Bank Deposits - Daily	Kitchen Manager	School / Department	n/a	
3	Cash Box Supervision	Kitchen Manager	School / Department	n/a	Cash box must never be left
4	Verify Bank Deposit Detail (before taking to bank)	Kitchen Manager	School / Department	2nd Food Services Employee	Both employees need to initial Deposit Slip
5	Take Deposit to Bank	Driver	School / Department	Bank Teller	Bank teller initials deposit slip
6	Reporting & Reconciliation - End of Day Report	Kitchen Manager	School / Department	Fees Cashier	End of Day report, deposit slip reconciled
7	Reporting & Reconciliation - Receipts, Deposit Slips, End of Day Report	Kitchen Manager	School / Department	Food Service Dept	For review and Filing
6	Reporting & Reconciliation - Deposit Reports, Deposit Slips, Tally Receipts	Kitchen Manager	School / Department	District Accountant	Cross Verification

PURCHASING FOOD FOR NON-STUDENTS

In an effort to be good stewards of tax payer dollars, and to maximize funds to students, food purchased for employees, or external stakeholders, should be limited to only certain occasions and should be reasonable in cost.

In determining reasonableness of cost per person, use the meal per diem rates provided by the U.S. General Services Administration as the guiding principle. Keep in mind, tip is included in the allowable per diem.

Alcohol is never an allowable expense using SBCSC dollars or grant funds.

FOOD FOR EMPLOYEES

Purchasing food for employees should be limited to only certain circumstances:

- Meetings lasting 4 hours or longer
- December holiday party
  - Utilizing Chartwells catering services may cost less
- After hours meetings

If you wish to purchase food for any other reason than above, you will need the permission of your supervisor or Superintendent.

FOOD FOR MEETINGS WITH EXTERNAL STAKEHOLDERS/INTERVIEWEES

When a director-level or superintendent-level employee meets with an external stakeholder for SBCSC business, or conducts an off-site interview of a potential employee, the food costs should be reasonable and in accordance with GSA per diem rates (as described above).

Excessive costs will not be paid and may need to be reimbursed by the purchaser.

FOOD FOR SCHOOL BOARD MEETINGS

Dinner is often provided on the nights of board meetings. GSA per diem rates should be followed.

FOOD SERVICE TIPPING POLICY

Tipping should be calculated on food total prior to fees, taxes, alcohol. In the event that it was calculated after taxes/fees, but is still within 20% of the total, SBCSC may still pay the total amount.

Tipping is included in the total allowable expenses of the GSA per diem.

Tipping should not exceed 20% (twenty percent) as per Board Policies 4700 & 5400. Tips given beyond 20% will be the responsibility of the purchaser.

OFFICE/SCHOOL FOOD & DRINKS FOR EMPLOYEES

We recognize that offering some basic consumables (ie: coffee, coffee pods, water cooler, sugar, creamer, cups, plasticware, etc.) or employee treats can improve employee morale. As such, we plan to provide a budget to each school or department to purchase some of these items. This budget should also include a centralized water cooler for the school or department, if one is desired.

Budget permitting, the Corporation hopes to provide:

- Schools, operating 10 months for most employees, may receive $40 per employee plus an allowance for a water cooler.
- Departments, operating 12 months and over breaks, may receive $50 per employee plus an allowance for a water cooler.

A minimum of $500 may be distributed. Once funds have been exhausted, purchases will need to wait until the next budget cycle.

CATERING – FOOD SERVICES DEPARTMENT

Departments and schools may utilize catering services through the SBCSC Food Services Department. The vendor for Food Services is Chartwells (as of December 2024).

The school/department is responsible for the cost of the catering services. It is the responsibly of the school/department to verify availability of approved funds prior to submitting a catering order.

Chartwells currently manages catering requests manually. Requests for catering should be initiated with the Food Services Administrative Assistant. Chartwells will provide a menu with food choices and a quote for the menu items chosen.

Once service is complete, the Food & Nutrition Administrative Assistant will distribute invoices from Chartwells. The Director of Food & Nutrition will follow up with departments/schools who are behind on payment. Once payment is received, the Fees Cashier will process the deposit.

Catering request management will soon move to Catertrax software. This software will streamline services and operations. It will manage catering requests, scheduling availability, and invoice creation.

RECONCILIATION OF ACCOUNTS

OBJECTIVES

- Ensure that all bank and investment accounts are recorded and reconciled.
- Ensure that change funds are secure and properly accounted.

GUIDELINES

- Finance employee reconciles all bank and investment accounts monthly.
- Any funds not immediately deposited are placed in a locked safe for safe keeping.
- All accounts are accounted for in the accounting software.

PROCESS

At the end of every month, and before the month is closed out, the Finance Department needs to balance transactions. The 3 areas that need to be reconciled on a monthly basis are: Operations, Accounts Payable, and Payroll.

Brief overview of steps:

1. Print bank statements from Everwise FCU.
2. Print balances from financial software.
    - Prior month detail.
    - Detail of daily cash flow.
3. Investigate transfers as needed.
4. Print bank/fund transfers.
5. Prepare final report.
    - Monthly report.
    - Monthly bank statement.
    - Accounting balance.
    - Any other necessary documents to balance.
    - Preparer's signature with printed name.
    - Supervisor's signature with printed name.
6. Post transfers.
7. Post monthly fees.
8. Post interests.
9. View outstanding checks.
10. Clear outstanding Unified Athletics checks.
11. Reprint outstanding checks.

The employee who has performed the reconciliation is responsible for working with the Treasurer and/or assigned staff member to ensure corrections are made before the following month. Every issue must be resolved in a timely manner.

Employee Compensation

BARGAINING UNIT EMPLOYEES

Employee compensation for certified teachers, bus drivers, paraprofessionals, and other bargaining units are based upon the most recent contract negotiation. The approved contract will provide a pay scale for each job type. Human Resources will ensure that employees are being paid correctly based upon these contracts.

Contracts are negotiated on a regular basis (some are single year and some are multiyear). Base pay changes for bargaining unit members are done through board approved bargaining unit agreements.

NON-BARGAINING UNIT EMPLOYEES

For non-bargaining unit employees, a supervisor (with approval from department head) may request a change in the pay rate/contract amount/base salary for employees on an hoc basis. Such requests can be submitted to HR & Finance through paper requisition forms, official memos or electronic requisition forms through the TalentED Applicant Tracker platform. Such requests will need to have division/department approval, HR approval and budgetary approval. Directorial level employees are eligible to be approvers. Depending on the effective date of the pay change, retroactive pays may be disbursed. See section below "Employee Position/Pay/Job Changes" for complete process.

For mass level changes in pay for a notable portion of the employee pool (at least 50 employees), the corporation will need to have an approved school board resolution to administer such changes. For mass level pay updates done through board resolutions or formal agreements, it is not necessary to create individual paper or electronic requisition forms. The resolution and/or agreement will provide supporting documentation for such updates. Start at Step 2 of "Employee Position/Pay/Job Changes" process to have these changes implemented.

GRANT-FUNDED POSITIONS

Employees who are funded partially or fully by a grant may be in a temporary position or their pay may be temporarily higher than what it will be when the grant ends.

The Department Head needs to make it clear via the Offer Letter, or in other written format for current employees, the following:

- from which grant they are paid,
- when the grant ends,
- what will happen to their position after the grant ends,
- what their pay will be after the grant ends,
- any other pertinent information that will impact their position or pay upon the ending of the grant.

The employee needs to sign the offer letter or document stating these details. A copy should be retained by the employee and HR.

EMPLOYEE STIPENDS

Departments/schools may decide to pay stipends to their employees for various reasons. Stipends need to be administered by Payroll in the Financial Services department.

Payroll will not administer the stipends without proper approvals. Approvals will need to be from the department head/principal/authorized signatory. The Stiped Request Form can be found here: https://www.sb.school/portals/employee-resources.

Stipend approvals shall be documented through an Employee Stipend Request Form, ensuring retention of evidence for applicable approvals. There are two versions of the form, one for a single employee stipend and one for multiple employees receiving stipends.

Due to budgetary and financial reasons, the CFO or District Accountant Director of the district has the final authority to approve or deny any stipend requests.

Certified stipends might be negotiated through the bargaining process. In those cases, there can be mass stipend disbursements to a sizeable portion of the bargaining unit members at the same time. The copy of the bargaining unit agreement, along with other relevant communication and documentation, should be retained for such stipend disbursements.

STIPEND PROCESS

STEP	ACTIVITY	PRIMARY EMPLOYEE	LEVEL	REVIEWED BY	NOTE
1	Complete Applicable Stipend Request Form	Supervisor / Department Head	School / Department	Department Head	Must be filled in completely and have all required signatures.
2	Department Head Approval	Supervisor / Department Head	School / Department	Department Head	
3	Finance Department Approval	Supervisor / Department Head	School / Department	Treasurer, Deputy Treasurer	
4	Input Payroll Into Stipend Tracker in Financial Software	Supervisor / Department Head	School / Department	Payroll	
5	Process Stipends	Payroll	Central	Payroll Supervisor	Retain copies of signed forms.

TRAVEL

Travel expenses incurred for official business travel on behalf of the School Corporation shall be limited to those expenses necessarily incurred by the employee in the performance of a public purpose authorized, in advance, in accordance with administrative guidelines. Employees are eligible to submit for travel claims subject to prior approval from supervisor and approval from Finance. Supporting documents, original receipts/invoices must be submitted with all claims. Submitter should first make a copy of the receipts/invoices in case of inner office mail issue.

Payment and reimbursement rates for per diem, meals, lodging, and mileage shall be established by the Corporation and approved by the School Board annually. Employees are expected to exercise the same care incurring travel expenses that a prudent person would exercise if traveling on personal business and expending personal funds. Unauthorized costs and additional expenses incurred for personal preference or convenience will not be reimbursed.

Unauthorized expenses include but are not limited to: alcohol, movies, fines for traffic violations, and the entertainment/meals/lodging of spouses or guests/family.

Commercial airfare costs in excess of the basic least expensive unrestricted accommodations class offered by commercial airlines are unallowable except when such accommodations would 1) require circuitous routing; 2) require travel during unreasonable hours; 3) excessively prolong travel; 4) result in additional costs that would offset the transportation savings; or 5) offer accommodations not reasonably adequate for the traveler's medical needs. Instances of commercial airfare cost in excess of the basic least expensive unrestricted accommodations class must be justified and documented on a case-by-case basis.

Temporary dependent care costs (as dependent is defined in 26 U.S.C. 152) above and beyond regular dependent care that directly results from travel to conferences are allowable provided that (1) the costs are a direct result of the individual's travel for the Federal award; (2) the costs are consistent with the Corporation's documented administrative guidelines for all entity travel; and (3) are only temporary during the travel period. Travel costs for dependents are unallowable, except for travel of a duration of six (6) months or more with prior approval of the Federal awarding agency.

Travel payment and reimbursement provided from Federal funds must be authorized in advance and must be reasonable and consistent with the Corporation's travel policy and administrative guidelines. For travel paid for with Federal funds, the travel authorization must include documentation that demonstrates that (1) the participation in the event by the individual traveling is necessary to the Federal award; and (2) the costs are reasonable and consistent with the Corporation's travel policy.

All travel shall comply with the travel procedures and rates established in the administrative guidelines. All costs incurred with Federal funds must meet the cost allowability standards within Board Policy 6110.

To the extent that the Corporation's policy does not establish the allowability of a particular type of travel cost, the rates and amounts established under 5 U.S.C. 5701-11, ("Travel and Subsistence Expenses; Mileage Allowances"), or by the Administrator of General Services, or by the President (or his/her designee), must apply to travel under Federal awards.

The most recent Travel Claim Reimbursement form is available under the forms section of the South Bend Community School Corporation website.

LIMITATIONS

All travel claims must be within maximum allowed rates as defined by the U.S. General Services Administration (GSA), When planning meals and lodging, refer to the most recent per diem table. Mileage rates can be found on the Internal Revenue Service's website. Any amount exceeding the approved GSA per diem will be at the employee's expense.

PERMISSION TO TRAVEL

An approved "Request for Permission to Travel Form" is required for all official South Bend Community School Corporation travel. Permission must be obtained PRIOR to the travel event. The form should include:

- Purpose: The Travel Claim Form is to seek reimbursement for travel expenses incurred while attending to official SBCSC business. Reimbursement in certain instances may be limited by contractual restrictions found in some grants, availability of funds, or by principals or department directors. This form should be completed as soon as possible and submitted to the department head for approval, and the department administrative assistant will then forward it to the Accounts Payable department for processing.

- Heading: All applicable sections must be completed to be processed. Receipts MUST be included that detail the item/services purchased and the payment method used. Receipts must be the original, itemized copy; photocopies will not be accepted.
- Registration: Registration fees will be reimbursed if receipts are provided. Personal memberships will not be reimbursed, even if they are a part of the registration fee.
- Conferences: If travel was to a conference, the conference agenda, itinerary, or schedule must be included.
- Meals: Breakfast will be reimbursed when travel is required to begin before 6:30 am. Dinner will be allowed when the return time of travel is after 6:30 pm.
    - There will be no reimbursement for alcoholic beverages or room service charges.
    - For meals, include the business-related purpose and persons attending in the description box as noted on the travel claim form.
    - *Tips on meals may not exceed 20% of total bill (including taxes).*
    - If the receipt will represent more than 1 employee, the name of each employee must be written on the receipt to justify the additional items/expenses.
- Mileage: Mileage will be reimbursed at the approved IRS rate. The rate in 2025 is $0.70 per mile. If extra mileage is claimed, provide a detailed explanation as to why.
- Lodging: Only room, tax, and telephone instrument charges are reimbursable for lodging expenses.
    - Only the single room rate is reimbursable when an employee shares a room with a spouse or non-SBCSC employee.

If an employee doesn't have funds available to purchase/travel under the reimbursement process, and grant funds are not yet available, the CFO may approve, on a case-by-case basis, to pay the travel costs from another fund in advance of grant fund receipts. Once the grant is approved, the expenditures will need to be repaid.

TRAVEL REIMBURSEMENT CLAIM FORM

After travel has been completed, the employee will need to fill out the Travel Reimbursement Claim Form and submit it to Accounts Payable.

All travel reimbursements must have detailed receipts. If the receipt will represent more than 1 employee, the name of each employee must be written on the receipt to justify the additional items/expenses. If you don't have a receipt, then you may be personally responsible for the cost.

If travel was to a conference, the conference agenda, itinerary, or schedule must be included.

For mileage reimbursement, a printed map is required showing mileage from work location to destination.

Do not include expenses or receipts for transactions paid using an SBCSC P-Card.

Make copies of all documents prior to forwarding the originals to Accounts Payable.

Accounts Payable will verify all expenses are properly documented. Once approved, payment will be issued to the employee.

MILEAGE CLAIMS

Employees are eligible to submit for mileage claims for travel completed for authorized SBCSC business purposes only. Mileage/travel must be approved by supervisor and Finance prior to beginning travel.

Supporting documents must include the fully completed Mileage Reimbursement Form, as well as a printed map showing mileage between starting location and ending location. Submitter should first make a copy of all documentation in case of inner office mail issue.

The rate in 2025 is $0.70 per mile. Mileage rates can be found on the Internal Revenue Service's website. Any amount exceeding the approved amount will be at the employee's expense.

The most recent Mileage Reimbursement form is available here: https://www.sb.school/portals/employee-resources.

OTHER REIMBURSEMENTS TO EMPLOYEES

Employees may be reimbursed for other expenditures not outlined above. Employee will need prior written approval for the expenditure from their supervisor/department head. The employee will also need prior approval from Finance/Budget (at a directorial level employee) prior to the expenditure.

The employee may not receive reimbursement if satisfactory proof of expenditure is not provided. Proof may consist of original detailed receipt, itinerary, ticket stub, etc. Finance will determine the validity of the documentations on a case-by-case basis. If approved by all, the employee will be paid by check or ACH bank transfer.

OVERTIME

BOARD POLICY 4413

It is the intention of the School Board to compensate non-certified staff members for overtime work when such is previously approved and properly performed.

OVERTIME APPROVAL POLICY

All overtime hours must receive prior approval from a supervisor or manager before extra hours are worked. Employees are not permitted to work overtime without explicit approval, except in emergency situations where prior approval is not feasible.

Failure to obtain approval may result in the overtime hours being unpaid or other disciplinary actions.

To request overtime, employees must submit a request to their supervisor with a brief explanation of the need for additional hours. Approval will be granted based on workload requirements and budget considerations.

CLASS COVERAGE

CLASS COVERAGE FOR CERTIFIED STAFF

Teachers performing the ancillary duty of covering another teacher's class will be compensated at 1/1000 of the existing bachelor minimum salary if such assignment is corporation induced and one hour or less.

Coverage for classes longer than one hour will be paid a proration of the existing bachelor minimum salary based on the total minutes of the class covered. (e.g.) 84 minutes\60=1.14, so pay will be 1/1000 of Bachelor minimum x 1.4).

Coverage for advisory period will be paid at a flat rate of $21.50.

For informational purposes, the Corporation's current practice is to seek teacher volunteers for the ancillary duty of covering another teacher's class and assign a teacher to class coverage when no volunteers accept the duty.

CLASS COVERAGE FOR PARAPROFESSIONALS

A Paraprofessional is defined as anyone under class 73 special education paraprofessional or In School Suspension.

CLASS COVERAGE FOR OTHER CLASSIFIED STAFF

- Class coverage may be paid at time and a half for any classified employee.
- The number of hours for class coverage is deducted from the total hours worked and then paid at time and a half.
- If class coverage is submitted from a previous pay period, it will be paid at half time.

ORDER OF SELECTION FOR CLASS COVERAGE

- Teacher
- Paras – provided it would not disrupt Title I or Special Education services

- Classroom Instructional Assistants
- Bilingual Aides

GENERAL CLASS COVERAGE GUIDELINES

A fair rotation should be followed when requesting or assigning class coverage. The same teacher or classified employee should not always be given the first opportunity. Just the same, the same teacher or classified employee should not be assigned class coverage every time.

Middle Schools that have 2 plans can assign class coverage during the team plan time; however, the teacher will not be responsible for that day's material since they cannot be in the team meeting. Team time is a duty time and is not paid class coverage unless the teacher has to make lesson plans for the period.

If a teacher is making lesson plans for a class and grading for that class they are only paid for 1 hour of each for a total of 2 hours of class coverage. For classes with multiple subjects (MS/HS) the hour is paid for each different subject, but not the same subject.

A teacher that is reassigned to cover a class would not be paid class converge for the day. They would not be responsible for duties of their regular job while being reassigned. Examples would be Counselor or Intervention Teacher.

Plan times, missed lunches, and an assigned extra class are all areas where class coverage is paid. Having multiple classes in a classroom does not double or triple class coverage.

CLASS COVERAGE FORMS

Class Coverage forms must be filled out in their entirety in order to be processed. This requires the signature of the absent teacher, signature of the covering employee, signature of the principal. If a teacher is out on FMLA - the principal should sign on behalf of the teacher on leave.

Payroll will NOT cut special checks for class coverage that was not submitted on time for the pay period. If received past the cut off it will be processed on the next regular payroll.

If your building DOES NOT have an advisory period, this area should not be completed, advisory is paid at 30 minutes total.

A maximum of 6 hours per day/per class will be paid.

If a building is on block scheduling they are paid the total minutes per class period. Example: Dickinson has 90-minute blocks so the maximum would be 4 blocks or 6 hrs. Jackson has 4IC 5-minute periods so the maximum would be 8 periods or 6 hrs.

PAID HOLIDAY SCHEDULE

Full-time employees, who have completed their probationary period at the time of recognized holidays, shall receive pay for their regularly scheduled work hours, at their straight time rate, for the below recognized holidays (regardless of the day of the week on which they fall) and provided that such employees work the regularly scheduled hours on the last scheduled work day immediately prior to the holiday and the regularly scheduled hours on the first scheduled work day immediately after the holiday.

Employees will be considered to have met these requirements in the following situations:

- Employees who have worked any hours during the week on which the holiday falls and who are laid off during said week.
- Employees who have worked any hours during the week in which the holiday falls, but who are unable to fulfill the requirements listed above as the result of an occupational accident (of the type covered by Worker's Compensation).
- Employees who are unable to work the regularly scheduled hours on the last scheduled work day prior to the holiday and on the first scheduled workday after the holiday, shall be entitled to receive holiday pay if the

reason for failure to work the required hours results from an emergency situation or excused absence and the employee produces a written excuse from a doctor.

RECOGNIZED HOLIDAYS

12 Month Employees	10/10.5/11 Month Employees
1--New Year's Day	1--New Year's Day
1--Martin Luther King Day	1--Martin Luther King Day
1--President's Day	1--President's Day
1—Spring Holiday/Good Friday	1—Spring Holiday/Good Friday
1--Memorial Day	1--Memorial Day
1—Juneteenth	1—Juneteenth
1--Independence Day	1--Labor Day
1--Labor Day	1--Thanksgiving Day
1--Thanksgiving Day	1--Day After Thanksgiving
1—Day After Thanksgiving	1—Christmas Eve Day
1--Christmas Eve Day	1--Christmas Day
1--Christmas Day	1--New Year's Eve Day
1--New Year's Eve Day	

Holidays shall be recognized in accordance with the official school calendar and may vary from one year to the next.

Should a holiday fall within an employee's approved vacation period, the employee shall be paid the employee's regular straight time rate for such holiday. The day of the holiday will not be charged to the employee's vacation time. Unexpected school closure on the last scheduled workday prior to a holiday, or the first scheduled workday immediately following a holiday, will not affect an employee's eligibility for holiday pay; provided that the Employee had planned to work the day school was unexpectedly closed.

REMOTE WORK

There is currently no Board Policy on remote work. Employees may be eligible to occasionally work remotely based on job requirements and departmental needs. Remote work is not an automatic entitlement and requires prior approval. Approval must be explicitly given by the employee's immediate supervisor. Supervisors will evaluate requests based on operational needs and suitability. Unauthorized remote work may result in disciplinary action.

Grant Guidelines & Procedures

OBJECTIVES

- Ensure that all grant requirements are met.
- Ensure that all grant transactions are properly recorded.
- Ensure that matching funds are available and approved.
- Ensure that grant expenditures are in line with approved activities and expenditures of the grant.

GUIDELINES

- Every Fiscal Officer must notify the Director of Federal Grants when thinking of applying for a grant.
    - The Director of Federal Grants will determine if the district should apply for the grant.
    - The Director of Federal Grants will determine if the "grant" is in fact a grant or if it should be a Gift fund.
- Every Fiscal Officer must notify the Director of Federal Grants when a grant application is submitted and awarded.
- All grant applications must be approved by the Superintendent, and all grants with matching requirements must be approved by the Board of Trustees prior to submission of the application.
- Once officially awarded, a detailed budget is prepared outlining the grant, and expenses may post against the grant.

    - The need to spend from a grant prior to the official approval may occur. If, and only if, there is a high likelihood that the grant will be approved (long standing grants like Title I, Title IV, etc.), the CFO or Superintendent may give approval (on a case-by-case basis) for an expense prior to the official approval notice. Expenses shall not be incurred prior to this approval.
        - Note: Salaries and benefits from one fiscal year to the next won't need individual approval.
- Grant management responsibilities are assigned to an appropriate employee within the receiving department/school for every grant (known as the Fiscal Officer).
- Every Fiscal Officer must notify the Director of Federal Grants when a grant amendment is submitted and when it is awarded.
- Grant Award Notifications (grant approvals) need to be received *before* any funds for that grant will be expended.
    - Recognizing that there can be a delay between when a grant year ends and the new year is approved, the CFO will need to approve expenses on an ad hoc basis (this includes salaries or other expenditures) for grants we are expected to receive.
    - In the event that the CFO has approved advanced salary and benefits spending, the Director of Federal Grants will need to create the salary and benefits lines for the new fiscal year.
        - All other expenditures will need to wait until the grant is active; unless permissible by CFO.
- Grant amendments must be approved before updating the budget to reflect the amended amounts to allow modified expenditures.
- Fiscal Officers need to manage and supervise grant budgets and expenditures to make sure they are in line with the approved purpose of each individual grant.
- The Fiscal Officer is responsible for identifying which grant(s), and specific fund lines, an employee is to be paid from and where to post expenditures.
    - If the Fiscal Officer has a question about how to identify the appropriate fund line, reach out to the Director of Federal Grants, or Director of Internal Audits for assistance.
- Grant funds and expenditure lines should not be overspent. Example, one should not spend more on instructional supplies than is approved by the grant under that Fund, Index, & Cost Center combination.
    - If a Fiscal Officer or Grant Administrator needs to overspend a fund line, first obtain permission from the Director of Federal Grants, or the CFO, or the District Accountant Director. This may be granted on a case-by-case basis.
- Employees funded through a grant, whether wholly or partially, need to be told in advance, and *in writing:*
    - When the grant ends
    - If the position will end when the grant ends
    - Additional salary to be paid while grant is active
    - Whether the additional salary is temporary or permanent (i.e. will continue to be paid the higher rate after the grant ends)
- Funds should not be spent from a potential future grant (grants not yet awarded).
    - There might be exceptions to this – consult with the Finance Department. The CFO will need to approve all transactions.
    - Approval may be given by the CFO for:
        - Salaries and benefits
        - Individual urgent items
- Funds shall not be "borrowed" from an active grant with the intent of moving expenses over to a pending grant (once it is approved).
    - ie: Purchasing items/services using already approved Grant A should not cover expenses from pending Grant B.
    - Work with the Finance Department & CFO to fund items urgently needed.

STATE AND FEDERAL PROGRAMS

The Director of Federal Grants will oversee all grants, including state grants, and reimbursable funds for the Corporation – starting at fund 299-9.

Expenditures must follow the grant guidelines as listed on the Grant Award Notification or as identified in Memorandum of Understanding.

The Fiscal Officer is responsible for ensuring reporting requirements, amendments, and deadlines are followed.

The Director of Federal Grants will verify if the grant is reimbursable after expenses incurred or if the grant is payable in advance via cash request - by the submission of the proper request form.

As with all grants, follow the five (5) internal controls cited in the Uniform Internal Controls Standards for Indiana Political Subdivisions.

GRANT PROCESS

STEP	ACTIVITY	PRIMARY EMPLOYEE	LEVEL	REVIEWED BY	NOTE
1	Employees Seek out & Apply for Grants	Department Lead / Fiscal Officers	Schools / Departments	Peers	
2	Application is Shared with Central Office	Department Lead / Fiscal Officers	Schools / Departments	Director of Federal Grants	
3	Documents saved to Central File	Director of Grants	Central	n/a	
4	Approval/Denial is Shared with Central Office	Department Lead/Fiscal Officers	Schools / Departments	Director of Federal Grants	
5	Approval Paperwork is Used to Create Budget Breakdown	Director of Grants	Central	Department Lead / Fiscal Officers	Department lead will review the grant is set up as intended.
6	Budget is Added to Software with Start & End Date Parameters	Director of Grants	Central	Director of Internal Audits	Separate Process Detailed Below
7	Original Budget is Shared with Department Lead/Fiscal Officer	Department Lead/Fiscal Officers	Central	Department Lead / Fiscal Officers	
8	Copies of All Documents Added to Central File	Director of Grants	Central	n/a	
9	Review Personnel to be Paid from Grant	Manager of Analytics	Central	Human Resources	Personnel Requisition Process
10	Add Approved Personnel to Grant	Manager of Analytics	Central	Human Resources	Personnel Requisition Process
11	Create Purchases (using AP Process)	Department Lead / Fiscal Officers	Schools / Departments	AP Process	
12	Create Reimbursements - Monthly (or as allowed)	Director of Grants	Central	Director of Internal Audits, or Chief Financial Officer, or Deputy Treasurer	Separate Process Detailed Below
13	Monitor Grant Spending and Deadlines	Department Lead / Fiscal Officers	Schools/Departments	Director of Federal Grants	Includes Information on: Grant Approval, Amendments, Reimbursements, Expended Funds, Remaining Funds, Etc.

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GRANT PROCESS CONTINUED

STEP	ACTIVITY	PRIMARY EMPLOYEE	LEVEL	REVIEWED BY	NOTE
14	Maintain Grant Master Spreadsheet	Director of Grants	Central	Finance Department	
15	Apply for Amendments (as needed)	Department Lead / Fiscal Officers	Schools / Departments	Director of Federal Grants	
16	Process Approved Amendments	Director of Grants	Central	Department Lead / Fiscal Officers	
17	Process Transfer Requests	Director of Grants	Central	Department Lead / Fiscal Officers	Verify ability to transfer funds
18	Retain Copies of all Grant Documents	Director of Grants	Central	n/a	
19	Audit Grants Quarterly	Director of Grants	Central	n/a	Share any discrepancies with department leads & collaborate to
20	Audit Grant Expenditures - Random	Director of Internal Audits	Central	n/a	
21	Close Grants at Expiry	Director of Grants	Central	Department Lead / Fiscal Officers	Separate Process Detailed Below

GRANT BUDGET SET UP

STEP	ACTIVITY	PRIMARY EMPLOYEE	LEVEL	REVIEWED BY	NOTE
1	Obtain Approval Paperwork from Department	Director of Grants	Central	Department Lead / Fiscal Officers	
2	Create Spreadsheet for Budget Breakdown Using SBOA Approved Index / Object Codes	Director of Grants	Central	Director of Internal Audits, or Chief Financial Officer, or Deputy Treasurer	
3	Create New Electronic Folder & Paper Folder (if applicable)	Director of Grants	Central	n/a	All documents / paperwork stored here.
4	Share Proposed Budget Breakdown with Department Lead for Approval	Director of Grants	Central	Department Lead / Fiscal Officers	Make necessary modifications.
5	Add New Fund Codes to Software (as needed)	Director of Grants	Central	Director of Internal Audits	
6	Add Approved Budget Breakdown to Software	Director of Grants	Central	Director of Internal Audits, or Chief Financial Officer, or Deputy Treasurer	
7	Input Grant End, Encumber, Final Dates in Software	Director of Grants	Central	n/a	
8	Add Grant Information to Grant Master Spreadsheet	Director of Grants	Central	n/a	
9	Share Original Budget/Amendment Budget Summary with Department Lead	Director of Grants	Central	Department Lead / Fiscal Officers	

TRANSFERS

Periodically, a Fiscal Officer may need to request a transfer between budget lines. The Fiscal Officer should try to plan this out in advance and try to limit transfer requests to months of August and January. Transfer requests need to be made 30+ days before a grant is due to close.

Most grants only allow for the transfer of funds between fund lines with the same index number and the same cost center. To transfer outside of these numbers, the Fiscal Officer will need to share the approval to do those types of transfers with the Director of Federal Grants.

Once a list of transfers has been sent to the Director of Federal Grants, those transfers should be completed in an organized/timely manner. Once complete, the Director of Federal Grants will share an updated budget summary showing those transfers are complete.

AMENDMENTS

Fiscal Officers will keep track of expenditures and remaining budgets of every grant that they are responsible to manage. Part of their responsibilities include applying for amendments as needed.

When the Fiscal Officer determines an amendment is needed:

- let the Director of Federal Grants know that they are going to complete an amendment request,
- provide a copy of the amendment request to the Director of Federal Grants,
- share approval/denial email or paperwork,
- if amendment was approved,
    - Director of Federal grants will complete the budget changes,
    - Director of Federal Grants will email an updated budget summary to the Fiscal Officer,
    - paperwork will be filed in the grant's paper and electronic files.

GRANT REIMBURSEMENTS

STEP	ACTIVITY	PRIMARY EMPLOYEE	LEVEL	REVIEWED BY	NOTE
1	Use Grant Master to Identify Grants Needing Reimbursement	Director of Grants	Central	n/a	This should be done monthly or as allowed.
2	Pull Budget Summary and Detail Reports from Software	Director of Grants	Central	n/a	Only pull budget summary/transactions through the most recent closed month. Example: you might pull transactions from 01/01/24-08/31/24 in October because September hasn't closed yet.
3	Identify New Transactions to Request for Reimbursement	Director of Grants	Central	n/a	Use last reimbursement to know which transactions are new.
4	Separate Transactions by Index / Object Codes (as identified in each grant)	Director of Grants	Central	n/a	Use most recent reimbursement form to know how to separate out transactions by index/object.
5	Clarify Any Transactions of Question with Department Lead/Fiscal Officer	Director of Grants	Central	Department Lead / Fiscal Officers	Make any corrections as needed.
6	Use Appropriate Reimbursement Format to Fill in Category Totals for Reimbursement Time Period	Director of Grants	Central	n/a	
7	Create PDFs of: Budget Summary, Detail Report (filtered for only transactions you are requesting), Reimbursement Form	Director of Grants	Central	n/a	Combine into 1 PDF "Reimbursement Packet"

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GRANT REIMBURSEMENTS CONTINUED

STEP	ACTIVITY	PRIMARY EMPLOYEE	LEVEL	REVIEWED BY	NOTE
8	Pull Supporting Documents (if required by grant) and Add to Reimbursement Packet	Director of Grants	Central	Accounts Payable	
9	Sign Combined Reimbursement Packet and Send for Review, Approval, & Signature	Director of Grants	Central	Director of Internal Audits, or Chief Financial Officer, or Deputy Treasurer	
10	Submit Reviewed & Signed Reimbursement	Director of Grants	Central	n/a	
11	Create Accounts Receivable in Software	Director of Grants	Central	n/a	
12	Share Receivable, Reimbursement Information with Fees Cashier	Director of Grants	Central	Fees Cashier	
13	Update Grant Master Spreadsheet with Reimbursement Information	Director of Grants	Central	Director of Internal Audits, or Chief Financial Officer, or Deputy Treasurer	
14	Create Indirect Cost Invoice (as applicable)	Director of Grants	Central	Accounts Payable	
15	Receipt Deposits Appropriately	Fees Cashier	Central	Director of Federal Grants, Director of Internal Audits, Chief Financial Officer, Deputy Treasurer	

GRANT CLOSING

STEP	ACTIVITY	PRIMARY EMPLOYEE	LEVEL	REVIEWED BY	NOTE
1	Use Grant Master to Monitor Grants Closing	Director of Grants	Central	n/a	
2	Send Notices to Department Leads/Fiscal Officers of Upcoming End Dates	Director of Grants	Central	Department Lead / Fiscal Officers	Provide Budget Summary & Detail Report to Program Leads (as requested).
3	Send List of Open Purchase Orders for Review 2 Months Before Grant Ends	Director of Grants	Central	Department Lead / Fiscal Officers	Work together to close out POs no longer needed, receipt items, etc. in preparation for close.
4	Place Individual Grant Lines on Hold Day After Grant Closes	Director of Grants	Central	n/a	
5	Monitor Spend Down	Director of Grants	Central	Chief Financial Officer	

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GRANT CLOSING CONTINUED

STEP	ACTIVITY	PRIMARY EMPLOYEE	LEVEL	REVIEWED BY	NOTE
6	Provide Budget Summary & Detail Report to Program Leads (as requested)	Director of Grants	Central	n/a	
7	After Final Reimbursement, Close Grant Lines	Director of Grants	Central	n/a	
8	Create "Shakedown" for Grant	Director of Grants	Central	Department Lead / Fiscal Officers	Shakedown process is final movement of funds within index codes to balance out object codes.
9	Zero Out Grant Balance Lines	Director of Grants	Central	Director of Internal Audits	No balances to remain for closed grants.
10	Permanently Close Account Lines	Director of Grants	Central	n/a	
11	Update Grant Master Spreadsheet to Reflect Closure	Director of Grants	Central	Director of Internal Audits, or Chief Financial Officer, or Deputy Treasurer	

INDIRECT COST RATES

The Indiana Department of Education determines the indirect cost rates for each corporation. The Corporation must apply to use Indirect Costs every year – in the summer time. Corporations are notified yearly when the application process begins.

Indirect costs are classified as Restricted and Unrestricted. The restricted rate is used for most awards and must be approved through the budget process. Unrestricted rates are allowable in limited circumstances.

Follow what is approved by the State every year.

GENERAL ADMINISTRATIVE RESPONSIBILITIES

Collaboration among the grant writer/administrator and business office personnel is essential and ongoing communication is key to ensure the grant is executed as written. All will have responsibilities for some internal control processes.

<u>Grant Administrator (a.k.a. Department Head/Fiscal Officer)</u>

- Responsible for carrying out grant activities according to the approved grant.
- Executes applications.
- Communicates with awarding agency.
- Approves all purchases.
- Executes budget amendments.
- Completes narrative for required reports.
- Monitors compliance with approved grant activities.
- Communicates with Director of Federal Grants.

<u>Director of Federal Grants</u>

- Responsible for the grant fiscal activity.
- Maintains an award file for each grant.
- Approves grant and creates budget.
- Sets start and end dates in software.
- Creates fiscal reports.
- Communicate grant administrators.

- Meets with grant administrator on a regular basis.
- Monitors grant timelines, expenditures.
- Creates salary & benefits projections.
- Requests timely reimbursements.
- Prepares for fiscal audit (SEFA).
- Prepares and processes the closing of grants.

FUNDS CARRYOVER

Most grants require all federal awards are spent by the grant expiration date or the funds are lost. Some grants allow for unspent funds to be carried over to the next year. In order for the Director of Federal Grants to add these monies to the new grant fund year, the Fiscal Officer will need to provide written proof of approval for carryover.

RECORD KEEPING

It is important to keep all documentation relating to grants. Keep grant folders in the office until the audit of the grant is completed. Follow the Indiana Records Commission timeline for retention and destruction of records.

DOCUMENTING TIME AND EFFORT

Staff whose salary/benefits are paid by federal funds must document their time. There are two methods of recordkeeping:

1. Semi-Annual certification – This form is completed when a staff member is paid 100% from a single cost objective with federal funds. The form must be completed twice a year and states that the staff member was paid entirely with federal funds.

2. Personal Activity Report (PAR) – This form is completed when a staff member is paid from more than one funding source, including federal funds. The staff member must complete a monthly report documenting the percentage of time spent on each funding source.
    a. Example 1- A teacher is paid 100% from Title I instruction category. The teacher will complete a Semi-Annual certification form.
    b. Example 2 - A teacher is paid 50% from federal funds and 50% from general fund OR a teacher is paid from federal funds with split cost objectives (50% Title I instruction and 50% Title I Improvement of Instruction). The teacher will complete the Personal Activity report documenting their daily time worked split between the 2 cost objectives.

The employee and the grant administrator must sign the report. The reports are kept for audit.

Human Resources – Personnel Management

NEW EMPLOYEE HIRE

The Corporation has a plethora of job types and hiring is a continuous process. Based on staffing needs, timing, and available candidates, management has the discretion to make decisions regarding the hiring process and methodology. Jobs may or may not be posted on the district’s website or other media platforms in order to receive formal applications from candidates.

Management has the discretion to conduct formal or informal interviews with the candidates. The methodology, hiring rubric, interview questions, or interview necessity, etc. are also at the discretion of management, based on the above-mentioned factors.

All hires will be processed in the Corporation’s centralized application software (currently TalentEd Applicant Tracker). All candidates must apply in the system to be hired - including internal transfers.

HIRING STEPS – NONCERTIFIED & CERTIFIED

1. Create Requisition in Talent Ed (Building Admin, HR Rep or Dept Head)
    a. Including:
        i. principal/supervisor contact information,
        ii. compensation range, salary, hourly rate, number of hours
        iii. funding source (indicate which grant or fund to be paid from),
        iv. name of the previous employee in that position (i.e. who this person is being hired to replace) or indicate if it's a brand-new position,
            1. NOTE: most positions are replacing someone, so be sure to fill in the previous employee's name!
2. Approval process, based on workflow (can differ based on type of position – 39 unique workflows)
    a. General Certified Workflow
        i. HR Director over certified staff
        ii. Budget User (appointed Budget/Finance user)
        iii. Posting User (appointed HR user to verify all information is entered)
    b. General Non-Certified Workflow
        i. HR Director over non-certified staff
        ii. Budget User (appointed Budget/Finance user)
        iii. Posting User (appointed HR user to verify all information is entered)
3. Submit candidate for hire in Application Manager (Building Admin, HR Rep or Dept Head)
4. Approval process, based on workflow (can differ based on type of position)
    a. Special Education
        i. Submitted by SPED
        ii. HR review and approval
        iii. Budget User (appointed Budget/Finance user) – checks position control and enters fund codes
        iv. HR Director over non-certified staff
        v. HR Onboarding Staff – fills in requisition information (supervisor, funding source, verifies location), enters salary information, sends offer letter, creates records entry, initiates onboarding checklist generation,
        vi. Posting User (appointed HR user to verify all information is entered) – verifies information in filled in.
    b. Food Services/Lunch Aides Workflow
        i. Submitted by Building Administrator
        ii. Director of Food Services – initial approval
        iii. Budget User (appointed Budget/Finance user) – checks position control and enters fund codes
        iv. HR Director over non-certified staff
        v. HR Onboarding Staff – fills in requisition information (supervisor, funding source, verifies location), enters salary information, sends offer letter, creates records entry, initiates onboarding checklist generation,
        vi. Posting User (appointed HR user to verify all information is entered) – verifies information in filled in.
    c. Non/Cert Workflow
        i. HR Director over non-certified staff
        ii. Budget User (appointed Budget/Finance user)
        iii. HR Non-Cert Onboarding Staff
        iv. Posting User (appointed HR user to verify all information is entered)
    d. Athletics Workflow
        i. Director of Athletics
        ii. Budget User (appointed Budget/Finance user)
        iii. HR Director over non-certified staff

iv. HR Onboarding Staff
v. Posting User (appointed HR user to verify all information is entered)

HIRING STEPS - CERTIFIED

1. When submitting a requisition to hire a candidate, go to the application of prospective employee.
2. Click on the blue folder (towards the top of the page near their name), then click the "Begin Hire" button.
3. Complete all the information on the requisition,
    1. Including:
        - principal/supervisor contact information,
        - compensation salary or hourly rate*,
        - funding source (indicate which grant or fund to be paid from),
        - name of the previous employee in that position (i.e. who this person is being hired to replace) or indicate if it's a brand-new position,
            - NOTE: most positions are replacing someone, so be sure to fill in the previous employee's name!
4. Select "Certified Workflow" so it will go to the right person in HR to complete the next steps.
5. Once the candidate is in the HR Department's queue, they will look at resume to determine the salary – based upon education level & years of experience.
6. HR will create the offer letter and send to the candidate.
7. After the offer is accepted, the personnel requisition will move to the Finance Department to review and provide funding code and position control information (if vacant position exists).
8. After Finance approves, the requisition goes to the Talent Acquisition Specialist in HR to double check all information and approve if correct.
9. The requisition then goes back to the posting user for final review and approval.
10. After the posting user completes the final approval, the candidate will be sent the hire checklist that contains all the new hire paperwork.
    - All documents and a full background check need to be completed before the candidate can be fully processed and start working.
        - Background checks must take place for current or previous applicants if it has been 5 years or more since their last background check, or if the Corporation has reason to believe the employee or applicant has committed one of the offenses outlined in IC 20-28-IC 5-8(c), or is the subject of a substantiated report of child abuse or neglect. IC 20-26-IC 5-10(j)
11. Once all tasks and background have been completed (and passed), the employee will receive a clear to start email from HR.
12. HR will coordinate getting the person on board docs for School Board approval.
13. HR will add employee to the spreadsheet for laptop pick up.

*Compensation for certified teachers is not needed unless the candidate is being paid an amount other than a standard teacher contract.

EXTENDED CONTRACTS AND EXTRA DUTIES - CERTIFIED

1. Hiring Supervisor will create a personnel requisition to add duties to current employee.
    - Include: Date, Position Title/Description, Department, Supervisor Name, Location, Start Date, Name, Employee #, Address, Phone Number, Other Special Instructions (use this to describe in more detail the position if needed).
2. Hiring Supervisor will send to Division Head for review and approval.
3. Division Head will send to Finance Department for review and approval. Finance will fill in fund code and position control number (when applicable).

4. Finance will send to Human Resources for review, approval, and processing.

CANDIDATE DOCUMENTATION – NONCERTIFIED & CERTIFIED

This is the standard onboarding checklist sent to all candidates in the process of being hired. Required steps are:

1. Complete background check (covered below in the 'background check process' section)
    a. All documents and a full background check need to be completed before the candidate can be fully processed and start working.
        i. Background checks must take place for current or previous applicants if it has been 5 years or more since their last background check, or if the Corporation has reason to believe the employee or applicant has committed one of the offenses outlined in IC 20-28-IC 5-8(c), or is the subject of a substantiated report of child abuse or neglect. IC 20-26-IC 5-10(j)
2. Complete General Employee Information form (EEO form)
3. Complete Federal I-9 form
4. Upload I-9 supporting documents
    a. HR will verify supporting documentation
    b. HR will enter the information into E-Verify database
5. Complete the W-4 Form (Federal tax withholding)
6. Complete state tax form
    a. WH-4 form – for Indiana residents
    b. MI-W4 form – for Michigan residents
7. Complete the Policy Review acknowledgement
8. Complete the Acceptable Use Policy & Disclaimer form

These tasks are completed by the candidate and checked by the Human Resources Onboarding team member.

Once cleared by Human Resources, the data is checked by records and a 'Clear to Start' email is generated.

BACKGROUND CHECK PROCESS – NONCERTIFIED & CERTIFIED

Background checks must take place for current or previous applicants if it has been 5 years or more since their last background check, or if the Corporation has reason to believe the employee or applicant has committed one of the qualifying offenses, or is the subject of a substantiated report of child abuse or neglect. Qualifying offenses are outlined in IC 20-28-IC 5-8(c) and IC 20-26-IC 5-10(j).

PROCESS

- Offer letter and onboarding checklist are sent to candidate via automated email.
- Onboarding checklist contains Background Check links.
- Candidate navigates to Safe Hiring Solutions website.
    a. Candidate fills in all necessary registration data on the Safe Hiring Solutions website.
- After candidate completes first step, they will receive two emails from Safe Hiring Solutions within 48 hours.
    a. The first link will take the candidate to the Safe Hiring Solutions background check page.
    b. The second link will be the password needed to access the site.
- The candidate will complete the Safe Hiring Solutions portion of the background check. This includes entering personal information and addresses.
- After candidate completes the information portion on the SHS website, they will receive two emails from Kid Tracks/Indiana DCS within 48 hours.
    a. The first link will take you to the Indiana DCS background check.
    b. The second link will be the password needed to access the site.
- Candidate will complete the DCS portion of the background check.
- Once the Safe Hiring Solutions and DCS portions are completed, HR will receive the results, typically within 2 weeks.

a. Candidate is not cleared to start until all onboarding paperwork is complete and background checks have cleared. See section below on background check offense guidance.
b. HR receives background check final report from Safe Hiring Solutions
c. HR evaluates based on Indiana Code
d. If candidate fails, get approval from HR Director to send certified letter to applicant
    i. Criminal fail:
        1. rejection letter
        2. give two weeks for candidate to dispute findings
    ii. DCS fail:
        1. letter requesting report from DCS
        2. if report is substantiated,
            a. cannot hire, &
            b. inform building administrator.
        3. if report is unsubstantiated, the applicant can be hired.
    iii. if no reply from certified letter:
        1. wait two weeks (same reasons as above) from the date that the letter was sent
        2. inform building administrator that the individual is not hirable

BACKGROUND CHECK EMPLOYMENT DISQUALIFICATIONS / LICENSE REVOCATION

SBCSC utilizes Indiana State Codes for guidance on allowable offenses and disqualifying offenses for employment and/or licensure.

These statutes include (but are not limited to):

- IC 20-26-IC 5-11.2 "Prohibited employment of or contracting with certain individuals; approval of employment or contract as a separate special agenda item"
- IC 20-26-IC 5-11.5 "Disclosure of Substantiated Reports of Abuse or Neglect; Employment Reference Requests and Disclosure of Certain Incidents Known by a School"
- IC 20-28-IC 5-8 "License Revocation for a Person Convicted of Certain Offenses"
- IC 20-28-IC 5-8.5 "Reinstatement of Revoked License"

ONBOARDING – DATA ENTRY

Once a candidate has been cleared to start, SBCSC Records staff enters the following into personnel management database (currently in AS400):

1. Candidate personal details
2. Experience
3. Education data
4. Certificates/Licenses
5. Position information
6. Work location
7. Pay location
8. Pay rate
9. Pay class
10. Number of hours worked
11. Budget/accounting information
12. Cost center
13. Leave time (obtained from HR/Payroll Master)
14. Benefits selections

HR will also enter the employee's name and title into the Standards for Success database.

After this information is inputted, it is checked by the senior Records Department staff member and the candidate will be ready to start.

For the safety of our students and staff, no applicant (employee or coach) can start working until the background check is complete and the candidate has fully moved through onboarding process and HR gives the clear to start.

Failure to follow the full hiring process may result in loss of wages and/or termination of the new employee as well as disciplinary action, up to and including termination, of the supervisor/hiring employee.

EMPLOYEE INFORMATION CHANGES

Throughout the year, current employees may need to change their job title, pay, fund lines, or update their job locations. Their supervisor will need to generate the update via the Corporation's centralized application software (currently TalentEd Applicant Tracker) or on paper Personnel Requisition (if the process isn't yet built in the software).

For current employees, additional background checks, or other regular procedures for first-time hires, are not usually required.

All hires for full-time, permanent positions, will need to go before the Board for approval (even if being filled by an existing employee through internal transfer process).

EMLOYEE POSITION UPDATES

STEP	ACTIVITY	PRIMARY EMPLOYEE	LEVEL	REVIEWED BY	NOTE
1	Create Employee Change Personnel Requisition (in Applicant Tracker or on paper)	Employee's Supervisor	School / Department	Department Supervisor	Be specific and fill in all fields.
2	Submit to the Department Supervisor for Review &	Employee's Supervisor	School / Department	Department Supervisor	
3	Submit to Human Resources for Review & Approval	Department Supervisor	Central	HR	HR will review to ensure compliance with approved salary and job titles
4	Submit to Finance for Review & Approval	HR	Central	Finance	Finance will verify vacant positions exists and provide funding information.
5	Submit to Human Resources for Processing	Finance	Central	HR	HR will update the employee's information in financial / employee
6	Verify Accuracy of Updates	HR - 2nd employee	Central	n/a	
7	Save a Copy of all Requisitions	HR	Central	n/a	

NEW JOB TITLES

All new job titles must be approved by the School Board before proceeding with posting and filling the position.

Positions with pre-approved job descriptions and/or with job titles substantially similar to existing approved positions, do not require additional Board approval. Example: Existing "Budget Supervisor" to proposed "Budget Supervisor – Title Grants" would not need board approval.

Management can update job class for an approved job description or position, as per district needs, without Board approval.

Process on next page.

NEW JOB TITLE PROCESS

STEP	ACTIVITY	PRIMARY EMPLOYEE	LEVEL	REVIEWED BY	NOTE
1	Create New Job Title	Supervisor	School / Department	Department Head	
2	Create Job Description	Supervisor	School / Department	Department Head	
3	Obtain Approval from Human Resources	Department Head	School / Department	Human Resources	
4	Obtain Approval from Finance	Department Head	School / Department	Finance	
5	Place on Docket for School Board Review	Department Head	School / Department	n/a	
6	Board Reviews and Makes Determination	Board	Board	Department Head	If approves, position moves forward. If denied, position does not move
7	Create Fund Line & Position in Position Control	Finance	Central	HR	
8	Create Job Posting	HR	Central	n/a	Follow normal hiring process after this.

CHANGES TO EMPLOYEE INFORMATION / BENEFITS

Only Human Resources should be making updates to employee information. Including (but not limited to) information like:

- Name Changes
- Address Changes
- Marital Status
- Benefit Selections
- Job Changes (Finance may help to enter these changes as well)

The Finance Department may help process pay rate/raise changes, as needed.

ATHLETIC COACHES

Coaches need to apply each season/for each coaching position. Human Resources will initiate onboarding process for each season. Applications, onboarding, and approvals must be completed prior to the start of coaching duties.

Human Resources will determine when/if a new background check needs to be completed.

Human Resources will offboard all coaches at the end of each school year.

LEAVE TIME – NONCERTIFIED & CERTIFIED

HR will calculate and add leave time for new employees in current personnel software system (AS400 at this time).

HR will create new employee ID number and send it to the TCP team via email. The TCP team will add the employee and leave time balances into the TCP database.

For teachers/employee classes 1-4, HR adds leave time (sick and PBTO) to the Frontline/AESOP database.

Offboarding – Noncertified & Certified

When an employee resigns or is terminated, Human Resources will:

- Add the employee name, title, reason (termination or resignation), and final date to Board Docs.
- Update current HR software to reflect the termination or resignation date and reason. Currently, in AS400:
    - list "900" in the Pay location on the front screen,
    - list the last date to pay the employee based on the pay schedule,
        - The last date to pay is important because it will change the employee's status from "Active" to "Terminated" in AS400.
    - for employees with contracts, clear the salary pay screen so that the employee is not paid beyond the last date to pay.
- In the employee's Powerschool, add the Offboarding checklist and check the box: "Name Added to Board Docs."
- Update the two HR Offboarding folders with termination/resignation date and reason.
- Attach a letter of resignation, if available.

Employee access to all software programs needs to terminated by the Technology Department.

Board reviews and votes on the personnel changes.

Use of School Facilities

The School Board will permit the use of school facilities when such permission has been requested in writing and the completion of an application process by a responsible organization or a group of citizens and has been approved by the Superintendent or a designated employee.

CORPORATION FACILITY AVAILABILITY

In accordance with Board Policy 7510, Corporation facilities will be available for the following uses. This list has been prioritized with 1 having the highest priority and 9 the lowest.

1. Uses directly related to the schools and the operations of the schools.
2. Uses by not-for-profit or for-profit organizations providing child care programs which meet the State requirements and additional conditions established by board policies and the Superintendent's guidelines.
3. Uses and groups indirectly related to the schools.
4. Meetings of employee associations.
5. Uses for voter registration and elections
6. Departments or agencies of the municipal government.
7. Other governmental agencies.
8. Community organizations or groups of individuals formed for charitable, civic, social, educational, political, religious, or recreational purpose.
9. Commercial of profit-making organizations or individuals offering services for profit.

When there are competing interests for such uses, approval will be given to highest priority on the list.

The District has the authority to collect rents, as per mutually agreed upon, with the renters and deposit the collected money in appropriate funds.

The Superintendent shall develop administrative guidelines and fee schedules for the granting of permission to use Corporation facilities. Such guidelines are to include the following:

- Each user may have to present evidence of the purchase of organizational liability insurance to the limit prescribed by Corporation guidelines.
- Use of school equipment, in conjunction with the use of school facilities, must be requested explicitly in writing.

a. The users of school equipment must accept liability for any damage or loss to such equipment that occurs while it is in their use.
b. Where guidelines so specify, no item of equipment may be used except by a qualified operator.

- Users shall be liable financially for damage to the facilities and for proper chaperonage.
- Users shall not possess weapons, alcoholic beverages, illegal drugs, or smoke at any function occurring on Corporation premises.

CANCELLATIONS AND REFUNDS

- The school reserves the right to cancel any rental due to emergencies, weather conditions, or other unforeseen circumstances. In such cases, rental fees will be refunded or rescheduled at no additional cost.
- Renters may cancel their reservation by providing written notice at least seventy-two (72) hours in advance to receive a refund.

LIABILITY AND INDEMNIFICATION

No liability shall attach to this Corporation, any employee, officer, or member of this Corporation specifically as a consequence of permitting access to these facilities.

Data System Security and Access to Records

The School Corporation employs numerous information systems for financial processes, absence Management, time and attendance, student processes, and reporting. To maintain effective controls over these systems, access to them must be controlled and monitored.

Policy dictates that departments are responsible for ensuring that access to information systems is granted only to those employees who must use the specific information contained in those systems to conduct business.

Department heads and principals are responsible for periodically reviewing employee access and usage to ensure compliant and usage is appropriate.

Staff Training

INDIANA CODE IC 5-11-1-27 - INTERNAL CONTROL TRAINING

IC 5-11-1-27(g) provides that the legislative body of each political subdivision must adopt the minimum internal control standards as defined by the State Board of Accounts. The legislative body must also ensure that personnel receive training concerning the internal control standards and procedures adopted by the political subdivision.

The fiscal officer must certify that the minimum internal control standards have been adopted and that personnel who are not otherwise on leave status have received training regarding these standards and procedures. This certification will be filed as part of the Annual Financial Report submission in Gateway.

In addition, a certification for each elected official, appointee, and employee should be signed as evidence of their individual training.

A certification form can be found in the Appendix in the Uniform Internal Control Standards for Indiana Political Subdivisions manual. These certifications are to be maintained by the political subdivision.

UNIFORM INTERNAL CONTROL STANDARDS FOR INDIANA POLITICAL SUBDIVISIONS

Indiana Code IC 5-11-1-27(e) provides that through the compliance guidelines authorized under IC 5-11-1-24 the State Board of Accounts (SBOA) shall define the acceptable minimum level of internal control standards for internal control systems of political subdivisions, including the following: (1) Control Environment, (2) Risk Assessment, (3) Control Activities, (4) Information and Communication, and (5) Monitoring.

In response, the SBOA developed the *[Uniform Internal Control Standards for Indiana Political Subdivisions]* manual, which contains the acceptable minimum level of internal control standards that a political subdivision is expected to maintain.

ANNUAL TRAINING CALENDAR

- Payroll and Human Resource Compliance Issues
- Audit Requirements
- Procurement Rules
- Legal Changes
- State and Federal Grants Management
- Financial Software
- Travel Guidelines
- Budget Development
- ECA Treasurer Training

TRAINING CALENDAR

All training groups will receive instruction on the generalized topics, including the Internal Control Standards, their five components and the seventeen principles, the Budget Development Process, Audit Requirements, and Legal Changes. The State Board of Accounts has issued a power point presentation called the *Uniform Internal Control Standards for Indiana Political Subdivisions*. This can be found at https://www.in.gov/sboa/political-subdivisions/internal-control-standards/

September

1. Central Office Staff shall be trained as a group to cover generalized topics such as Internal Control Standards, their five components and seventeen principles, the Budget Development Process, Audit Requirements, and Legal Changes. This training session will also include Payroll and Human Resource Compliance, Receipting, Disbursing and Procurement, Travel Guidelines, and State and Federal Grant Guidelines.
2. The Extra Curricular Treasurer shall meet at Central Office and receive training on generalized topics such as Internal Control Standards, their five components and seventeen principles, Budget Development Process, Audit Requirements, and Legal Changes. In addition, training will include more specialized topics in the area of their responsibility for Extra Curricular Accounting including, but not limited to safeguarding of assets and money collected, receipting, recording transactions, depositing funds, returned checks, bank reconcilements, procurement and disbursement procedures, and quality reporting functions.
3. The Administrative Team including the Superintendent, Directors, Principals, Managers of Technology, Transportation, Facilities & Grounds, Food Service, Athletic Director, and the Supervisors of the Corporation counselors and Communication Director will also receive training on generalized topics such as Internal Control Standards, their five components and seventeen principles, Budget Development Process, Audit Requirements, and Legal Changes. This will be completed at the Back-to-School Annual Meeting.
4. An individual meeting will be scheduled with the Coordinator of Instructional Technology to ensure control activities are secure such as: employee user ids and passwords, access restrictions within the software system allowing employees access to areas only necessary to complete their duties, ensure audit trails are maintained and transactions are identified by username, confirm back-up processes and disaster recovery procedures are in place and still relevant.
5. Every September the “ECA / Fundraising / PTO Funds Handling Form” needs to be reviewed and signed by every Treasurer, Coach, Athletic Director, Principal, PTO Member who handles funds in any way. That form can be found here: https://www.sb.school/portals/employee-resources.

Summary

The framework of this manual complies with the state requirements and was created using the Green Book as guidance. This manual will be reviewed annually and updated as needed. All members of SBCSC will be required to abide by the policies, guidelines, and procedures outlined in this manual and it will be made available for reference on the school system website.

In turn, SBCSC will abide by the Internal Control and Compliance Manual for Governmental Entities and other Audited Entities in Indiana issued by the Comptroller. This manual does not supersede the requirements outlined in the SBCSC Policies and Procedures for Administration of Federal Education Programs Aligned with the Requirements of the New Uniform Grant Guidance (UGG).

In addition, this manual does not supersede the requirements outlined in the Indiana Internal School Uniform Accounting Policy Manual. This manual does not supersede the requirements outlined in the Board of Education Policies, other District policies and procedures, State regulations, rules, and policies, and other sources.

Application of all policies and procedures will default to the policy manual/memo that is the most stringent in its requirements for each topic.

Signature of Internal Control Training

Training shall be provided on the internal control standards and procedures to all school employees and volunteers whose duties include: receiving, processing, depositing, disbursing, or having access to school funds and/or ECA funds.

Such training should be given periodically when standards have been changed or been updated, including new school corporation policies and procedures relating to the internal control standards and training to refresh the employees on the standards requirements. LEGAL REFERENCE IC 5-11-1-270

My signature below certifies that I was given a copy of the most up-to-date Internal Controls Manual ad received training.

Employee/Volunteer Printed Name: ____

Employee/Volunteer Signature: ____

School/Department: ____

Date Internal Control Manual Received: ____

Date Internal Control Training Occurred: ____

Method of Internal Control Training: ___ Video(s) ___ In Person

Submit signed copy to:

- **auditor@sbcsc.k12.in.us and**
- **Your Department Supervisor/Principal**

Rev. mmj 6/27/25

June 2025 Updates

Added June 2025:

- guidance on employee gifts
- gift card purchasing/usage
- more comprehensive purchasing guidance and procedures
- board policies regarding purchasing
- state codes for purchasing
- federal codes for purchasing
- petty cash information
- cash change fund guidance
- conflict of interest guidance
- Indiana purchasing exceptions
- SBCSC purchasing exceptions
- items requiring board approval
- Request for Proposal process
- contracts process
- Eventlink details
- fundraising guidance
- solicitation of funds
- purchasing food for employees / external stakeholders
- tipping policy on food
- overtime policy
- fundraising/crowd sourcing
- credit card points and rewards
- purchase appropriateness
- personal purchases
- change orders
- food board policy
- food programs for schools
- reference resources
- contracts process
- remote work policy
- tax exempt
- sending reports to external stakeholders
- grants vs. gifts
- vendor setup and maintenance
- retention guidelines
- stale/voided checks
- SBCSC-paid cell phones
- fuel cards
- Nonsufficient funds procedure

Addendum 1

Simplified Contract Signature Page

South Bend Community School Corporation (SBCSC) and the vendor named ________________________

____ agree to accept the attached quotation/estimate.

Upon satisfactory receipt of product and/or services, payment will be made to vendor under agreed upon terms.

SBCSC – Superintendent Approval

Signature: ____

Printed Name: ____

Title: SBCSC Superintendent ____

Address: South Bend Community School Corporation, 737 Beale Street, South Bend, IN 46616

Vendor Approval

Signature: ____

Printed Name: ____

Title: ____

Vendor's Address: ____

____

This contract approval type shall only be used for contracts totaling $50,000 (fifty thousand) or less in a 12-month (twelve month) period. The Superintendent must review and approve.

Contracts over $50,000 (fifty thousand) in a 12-month (twelve month) period must go before the School Board for approval prior to services or products being received.

Addendum 2

APPROVAL OF PURCHASE OF GIFT CARDS

BOARD MEETING DATE: ____________________

School/Department Purchasing	Vendor/Store	Amount per Gift Card	Purpose	Recipient(s)	Date Range to Distribute	Responsible Employee

Approval Signature: ________________________________ **Printed Name:** ____________________________________ **Date:** ____________

Retention Schedule Cheatsheet

Type	Description	Destroy After # Years	Year Cutoff (from 2024)	Note
Finance	Accounts Payable Records	10yrs & after audit*	2014 and before	
Finance	Annual Reports	Permanent	n/a	One copy must be retained
Finance	Bank Statements	10yrs & after audit*	2014 and before	
Finance	Bonds, Bids, Contracts, Lease	10yrs & after audit*	2014 and before	includes working papers
Finance	Budget Appropriations/Allotments	10yrs & after audit*	2014 and before	
Finance	Budgets - As Submitted	5yrs	2019 and before	includes working papers
Finance	Check Registers	10yrs & after audit*	2014 and before	
Finance	Duplicate Documents	Destroy at will	n/a	i.e. complete copies of any item
Finance	Expenditure Receipts	10yrs & after audit*	2014 and before	
Finance	Investments/Insurance Register	Permanent	n/a	ONLY Form 350 and Form 351
Finance	Invoices for Purchases	10yrs & after audit*	2014 and before	
Finance	IRS Forms	6yrs + - See Note	2018 and before	Follow federal guidelines
Finance	Payroll Records pt. 1	10yrs & after audit*	2014 and before	those not covered under Payroll Records pt. 2
Finance	Payroll Records pt. 2, Forms: 99A, 99B, 99C	Permanent	n/a	Employee's service record, Employee's earning history, Employee's weekly work period earnings record,
Finance	Purchase Orders	10yrs & after audit*	2014 and before	
Finance	Reconciliation Records/Reports	10yrs & after audit*	2014 and before	
Finance	Records - see Note	10yrs & after audit*	2014 and before	records that contain both revenue and expenditure information
Finance	Requests for Proposals	10yrs & after audit*	2014 and before	
Finance	Requests for Supplies	10yrs & after audit*	2014 and before	
Finance	Requisitions	10yrs & after audit*	2014 and before	
Finance	Revenue/Receipt Records	6yrs & after audit*	2018 and before	includes: cash register tapes, interdepartmental bills, checks, records of deposit, all ledgers, and registers
Finance	Travel Records	10yrs & after audit*	2014 and before	
Finance	Usage Logs	10yrs & after audit*	2014 and before	for Communications, Software, Tech Support only
Finance	Vouchers/Claims	10yrs & after audit*	2014 and before	
General Files	General Files	3yrs	2020 and before	day-to-day office mgmt. activities: correspondences, emails, phone calls records

Full Information for All Record Types May be Found on the Indiana Archives and Records Administration website.

*We are currently audited through 2021/2022 school year.

rev. mmj 6/12/2025

Addendum 3.2

Retention Schedule Cheatsheet

Type	Description	Destroy After # Years	Year Cutoff (from 2024)	Note
Personnel	Applications for Employment & Hired	10yrs See Note	2014 and before	hired personnel only
Personnel	Apps for Employ & Not Hired	3yrs	2020 and before	applicants not hired
Personnel	Benefits Elections	10yrs See Note	2014 and before	
Personnel	Employment Logs	Permanent	n/a	employment dates, classification, rehire eligibility, form 100R
Personnel	Event Attendance	3yrs	2020 and before	includes even planning
Personnel	FMLA Forms	3yrs	2020 and before	
Personnel	Hazardous Exposure	35yrs	1989 or before	From date of separation
Personnel	Injuries & Illnesses	5yrs	2019 and before	after the end of calendar year
Personnel	PERF/TRF Forms	10yrs See Note	2014 and before	
Personnel	Performance Appraisal	10yrs See Note	2014 and before	
Personnel	Personnel Files - (all employee, intern, temp types)	10yrs See Note	2014 and before	Only destroy 10yrs after employee separates, AND after verifying employee name, job title, employment dates, rehire eligibility status have been placed under permanent log under Gen 20-02
Personnel	Public Union Info.	10yrs See Note	2014 and before	
Personnel	Requests for Leave	10yrs See Note	2014 and before	
Personnel	Tax documents	10yrs See Note	2014 and before	
Personnel	Time Cards	10yrs & after audit*	2014 and before	
Personnel	Training Attendance	3yrs	2020 and before	includes onboarding
School	Academic Transcript/Records	Permanent	n/a	The official academic record of the courses, credits, and programs completed by a high school student, through graduation or withdrawal from high school.
School	Accident Reports - School	5yrs	see note	5 years after the
School	Athletic Awards	Permanent	n/a	
School	Attendance Records	3yrs	2020 and before	
School	Emergency Incidents	Permanent	n/a	
School	Record Cards, Graduated & Withdrawn Students	Permanent	n/a	
School	Senior Awards	Permanent	n/a	
School	Student Cumulative File	5yrs	2018 and before	
Title I Docs	Title I District Plan - School	Permanent	n/a	
Title I Docs	Program Records, Documents	6yrs	2018 and before	includes grant docs, regulations, statistical records

Full Information for All Record Types May be Found on the Indiana Archives and Records Administration website.

*We are currently audited through 2021/2022 school year.

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