Bedford Public Schools

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Bedford Public Schools
Business Services Office
Procedural Guide

This document contains information that will assist staff with daily activity regarding the Business Services Office. It is intended to be a reference guide and although all information herein is current and applicable at the date of printing it covers some of the most common Business Services activities. While it cannot cover every unique situation that may arise, those issues not covered in this guide will be handled on a case-by-case basis applying the general guidance and nuances of GAAP and GASB as well as best practices and past practices when applicable. Policies and procedures herein are subject to change without notice in an effort to maintain best practices in school finance. Any questions should be directed to the appropriate area of the Business Services Office.

Revised January 2026

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The Business Services Team

The Business Services Office is located at:
Smith Road Elementary / Administration Building
1135 Smith Road
Temperance MI 48182

Secretary to the CFO	Gloria Trouten Gloria.Trouten@mybedford.us (734) 850-6017
Payroll Secretary	Liz Dazley Elizabeth.Dazley@mybedford.us (734) 850-6014
Executive Director of Business Services	Chrissie Bruckner Chrissie.Bruckner@mybedford.us (734) 850-6011

The Business Services team is dedicated to providing exemplary service to both our internal and external customers while being responsible stewards of public school funds. We welcome the opportunity to work with all of the buildings and departments at Bedford Public Schools. Please never hesitate to contact us for clarification or explanation of any procedures that we have in place.

Sales Tax Exemption Status

As a non-profit public school, Bedford Public Schools is exempt from sales tax in most, but not all, circumstances. Only purchases for or on behalf of students and their education qualify as tax exempt. Abuse or misuse of the district's tax exempt status is strictly prohibited. Since Bedford Public Schools is tax exempt, the district will ***not*** reimburse sales tax, with very few exceptions. Exceptions may include lodging not paid for with district funds and restaurant receipts other than large banquets and prearranged events as long as there is proof of due diligence to attempt to receive sales tax exemption. Prior to making purchases please contact the Business Services staff to obtain a Michigan Sales and Use Tax Certificate of Exemption. These forms are vendor-specific so be sure to include the name and address for each vendor. The Business Services staff are unable to provide a blanket certificate that covers all purchases. A sales-tax exemption certificate is not typically required for purchases made from a district-approved vendor through a Bedford Public Schools purchase order, as our exempt status will already be established with these vendors.

Vendors and Service Providers

Any person providing a paid service to Bedford Public Schools must be appropriately classified **prior** to providing the service. This means that the Business Services and/or Human Resources staff must determine whether the individual requires a background check and whether they will be paid through payroll, third party, or accounts payable. Any new business providing paid goods or services to the district and being paid through accounts payable must have a current W-9 on file with the district.
New vendor credit applications must be completed by the Business Services staff.

Purchasing Procedures and Purchase Orders

Bedford Public Schools adheres to a Purchase Order procurement system. A purchase order (or PO) is a legal promise of payment to a vendor and a way to reserve funds within a budget for a specific purpose. A PO should be created **prior** to ordering goods or services and its creation will encumber funds in the appropriate budget account number. The PO assures vendors that Bedford Public Schools has appropriate approval to make the purchase (the PO process has the necessary approval levels built in), and also agrees to pay for the goods or services listed on the PO upon satisfactory receipt by the district of the goods/services and an invoice. Every effort should be made for the district to make purchases from approved vendors on an employee's behalf in order to maximize accurate accounting records, allow application of the district's tax exempt status, and minimize employee out of pocket expense while awaiting reimbursement approval.

Bedford Public Schools will not pay for goods before they are received or services before they are performed.

When ordering goods on behalf of the school district, items must **always** be delivered to a district-owned address. Under no circumstances should items purchased directly with school funds ever be delivered to a private address. All purchase orders should contain clear instruction that the actual invoice should be mailed to the Business Services department, not the school building or the employee.

After goods are delivered or services are performed, appropriate office staff should perform the Receive Ordered Materials process in PSERP. This process informs the Business Services staff that the order is satisfactorily received and the invoice can be paid.

Recommended procurement workflow that satisfies Governmental Account Standards Board's 3-point of contact anti-fraud assurance is as follows:

- Employee submits an itemized request to appropriate administrator (or designee) for budget review and approval.
- Upon confirming funds available, budget account number(s), and administrator approval the appropriate secretary creates an electronic purchase order.
- Final district review and approval occurs and a paper copy of the purchase order is generated and either returned to the secretary or forwarded to the vendor depending on the requested handling method.
- Employee receives the item(s) and notifies secretary of delivery and any discrepancies with the order.
- Secretary performs electronic receipt of goods for the purchase order in PSERP.
- District receives and pays the invoice.

As we approach the end of each school year special care must be taken to create POs and order items so that they are delivered and paid from the fiscal year in which they are budgeted. More communication on this is distributed by Business Services staff at the appropriate time each year.

Travel

When it becomes necessary for an employee to travel for school business, professional development, etc. a BPS Travel – PD Request Form must be completed before the travel occurs. For complete instructions on this procedure please go the district website and navigate as follows:

- www.bedford.k12.mi.us
- Staff Portal
- Staff Forms
- Additional BPS District Forms for BPS Employees
- Conferences and Workshops

Within the Conferences and Workshops folder are 3 documents labeled as Step 1, Step 2, and Step 3. Please access the documents and follow the steps.

The daily reimbursable meal limit is currently $50 total.

Meals will only be reimbursed when they are not provided as part of a conference or workshop and are within the days and hours of the conference or workshop.

Meals before a conference or workshop begins, or after a conference or workshop ends, will not be reimbursed.

Only 1 breakfast, 1 lunch, and 1 dinner will be considered for reimbursement within the appropriate time frames for those meals. Not to exceed $50 *in total* per day.

Receipts should not include more than one individual's entrée. If more than one entrée is on a single receipt, only the least expensive entrée will be considered for reimbursement.

Snacks and á la carte drinks outside of meals are not reimbursable.

Employee reimbursements will be processed after the conference or workshop is complete.

Efforts should be made to act in the best interest of spending public school funds and all reimbursement rules must be adhered to.

Reimbursements and Proper Proof of Payment

- Employee reimbursements require a purchase order and original, itemized receipts.
- Receipts must contain all of the following:
  - Business Name
  - Date and description of payment
  - Itemized list of what was purchased
  - Price of each item
  - Total amount paid

  When in doubt, a copy of the credit card statement (where applicable) showing the purchase can be submitted with the itemized receipt.
- Purchases made using personal gift cards, reward points, store credit or coupons are not eligible for reimbursement. Per IRS Accountable Plan requirements, reimbursable expenses must represent costs actually incurred by the employee. The use of gift cards, reward points, store credit or coupons means no out-of-pocket cost was incurred by the employee and therefore reimbursement is not permissible under IRS guidance.
- Amount-only credit card receipts are not acceptable. Receipts that clearly indicate proof of payment must accompany all requests for reimbursement. This includes restaurant receipts which must indicate what was ordered, proof of payment, for what purpose, and who was in attendance. Hand-written tips will not be reimbursed unless accompanied by a copy of the credit card statement matching the amount with tip. Alternately, restaurants *will* provide itemized paid receipts for both cash and credit transactions upon request.

- Copies of personal checks, including carbonless copies, are not considered proof of payment. Only copies, front and back, of ***cleared checks*** are acceptable proof of payment for reimbursement purposes.
- Credit card statements matching the itemized documentation can be used as supplemental proof of payment. Account numbers and unrelated transactions may be redacted for privacy.
- ***Personal*** purchases *should not* be included on the receipt turned in for reimbursement. Receipts should be wholly reimbursable by the district whenever possible.
- Food receipts must list the names of the participants in attendance (or group name) and the purpose of the event. School district funds are being committed and in the spirit of being fiscally responsible, it is recommended that server tips not exceed 20% and delivery tips not exceed 15%.
- Non-obligatory meals that are purchased in lieu of conference-provided meals will not be reimbursed.
- Orders and order confirmations that do not indicate proof of payment cannot be considered complete documentation for reimbursement. An order or order confirmation must be accompanied by proof of payment. *"Payment Method"* on a receipt shows how an item will be paid when processed, not that it has been paid in full.
- If the document does not say "Paid", have a "Payment Date", or show a $0.00 balance due it does not satisfy the proof of payment requirement. e.g. Amazon **receipts** always state at the top "Final Details for Order XXXX-XXXX-XXXX", the order just states "Details for Order XXXX-XXXX-XXXX".
- Statements that do not show itemized purchases are ***not*** acceptable documentation for reimbursement.
- If some or all documentation is nonexistent, a signed and detailed explanation of expenses is required. This does not include lost documentation, which will not be considered for reimbursement. An explanation for nonexistent documentation will be considered but does ***not*** guarantee that reimbursement will be made e.g. parking meters.
- If Bedford Public Schools has credit with a vendor, the purchase should be made through the school's purchase order system. Employees should not make the purchase with personal funds and expect to then be reimbursed. The vendor, school office staff, or a member of the Business Services team can verify vendor status.
- Reimbursement requests of any kind should be submitted no less often than quarterly, and since the district's fiscal year ends June 30th, never later than July 10th.

Mileage Reimbursement

- Bedford Public Schools uses the published IRS mileage rate, which is subject to change. Mileage reimbursement forms can be found on the Business & Finance web page, on the Staff Resources web page and at the end of this guide.
- Mileage will be reimbursed for the shortest route from Point A to Point B and must be supported by attaching a Google Maps or equivalent to the request form. In the event documentation is not provided, the Business Services staff reserves the right to verify and adjust amounts accordingly.
- Mileage should be calculated from the employee's assigned district base location to the event location and back to the employee's assigned district base location.
- Non-obligatory mileage will not be reimbursed (for example, driving out of the way to go to a restaurant drive-thru).

- Miles traveled between district buildings should be calculated, and will be reimbursed, using the In-District Mileage Chart that can be found on the Business & Finance web page and at the end of this guide.
- Mileage reimbursement requests should be submitted no less often than quarterly, and since the district's fiscal year ends June 30th, never later than July 10th.

Unallowable Items

Items that will not be reimbursed with school funds include, but are not limited to the following:

- **Gifts and gift cards –** Gift cards will not be reimbursed. First, the use of public school funds on gifts is prohibited and second, the IRS defines gift cards in any denomination as reportable income. Collection of funds with the intent of purchasing gift cards must be done **outside of district accounts.** This includes, but is not limited to incentive gifts, sympathy gifts, thank you gifts, flowers, prizes, or awards. Section 380.1814 of the State of Michigan Revised School Code states, "a person shall not use school district, intermediate school district, public school academy, or education achievement authority funds or other public funds under the control of a school district, intermediate school district, public school academy, or educational achievement authority for purchasing alcoholic beverages, jewelry, gifts, fees for golf, or any item the purchase or possession of which is illegal.
- **Sales tax –** Sales tax will not be reimbursed on purchases made within the state of Michigan. When traveling out of state, some non-reciprocating states will not honor our sales tax exemption. In such rare instances, sales tax may be reimbursed if proof of effort and decline can be provided. Other exceptions include lodging not paid with district funds and restaurant receipts other than large banquets and prearranged events. Ohio IS a reciprocating state and honors our sales tax exemption status so Ohio sales tax will not be reimbursed.
- **Bottle deposits –** Bottle deposits are a cash transaction and will not be reimbursed. Likewise, returnable cans and bottles will not be collected by the district.
- **Alcohol, tobacco, and vape products –** Alcohol, tobacco, and vape products will not be reimbursed. Section 380.1814 of the State of Michigan Revised School Code states, "a person shall not use school district, intermediate school district, public school academy, or education achievement authority funds or other public funds under the control of a school district, intermediate school district, public school academy, or educational achievement authority for purchasing alcoholic beverages, jewelry, gifts, fees for golf, or any item the purchase or possession of which is illegal.
- **Membership for the purpose of purchasing –** Purchasing memberships will not be reimbursed. Some examples of such memberships are Sam's Club, Costco, Boost Membership, and Amazon Prime (the district has a Prime account with Amazon for district purchases and for details as to how to use this benefit reach out to the Business Services Department).
- **Fuel receipts –** Fuel receipts are not reimbursable unless the fuel is dispensed into a rental car, district-owned vehicle, or container for the sole purpose of school use. This includes gasoline, propane, etc.
- **Ink and toner –** Ink and toner for use in non-district owned printers or copiers will not be reimbursed.

- **Per diem stipends –** Per diem stipends will not be reimbursed. Bedford Public Schools reimburses based on actual costs only.
- **Optional Expenses** – In general, optional expenses such as travel insurance, product warranties or protection plans, excess baggage fees, etc. are not allowable school expenses.

Accounts Payable Check Runs

Check runs are typically released every Thursday. Payable items must be complete and submitted to the Business Services office by 12:00 noon on Tuesday in order to qualify for payment in the same week. The Business Services office reserves the right to slightly delay release dates when unforeseen circumstances arise. Requests for any special handling of checks should be communicated upon submission to the Business Services office.

Accounts Receivable Deposits/ NSF Checks / Cash Handling

Checks and/or cash for deposit into the General Fund should be delivered to the Business Services department on a timely basis for accounting and transporting cash to the bank. Cash and checks are deposited differently at the bank level and therefore should be broken out into separate deposits and accompanied by explanation of the deposit, amount, account number, and the name of the person submitting the deposit, then delivered to the Business Services office. **Do not** endorse the back of check for deposit into the General Fund.

Returned Deposit Items (NSF checks payable to the district) occur from time to time. When this happens, the building or department that collected the check will be notified and is responsible for contacting the payer to collect restitution and fees. At the time of this writing, the NSF fee is $25 (subject to change).

Cash and checks should be processed for deposit in full no less than weekly (more often if value exceeds ~$200). Money in any form should never be stored in a classroom or desk drawer. At no time should payments of any kind be made out of cash on hand.
A personal check should not be substituted for cash collected (teacher retains cash collected from students for a field trip and writes a personal check to the district to cover the full amount).

Mail and Postage

Mail and postage are great expenses to the district, costing tens of thousands of dollars each year. It's also an area where there is much room for improvement and scaling of costs if processed correctly. Here are some guidelines that will help contain costs. Small changes can result in huge savings.

- Every school office should have a cardboard letter sizing guide to show the sizes of the least expensive format for various sizes of mail pieces. That's a very helpful tool. If your office doesn't have one, please contact Sally.Lucarelli@mybedford.us.
- Personal mail is absolutely prohibited. This would include when an employee sends a thank you note for a personal gift from a student or any other person. If an employee wishes to put their own mail in with the district's outgoing mail they must first affix their own appropriate postage to the envelope. Personal mail without personal postage will be sent back to the employee. If the employee can't be identified the mail may be disposed of.

- Envelope size is one of the biggest areas of wasted funds. Every piece of mail that can be folded, should be folded. Whether that is tri-folded and mailed is a size 10 letter envelope or half folded, there is nearly always significant savings. For example, a letter-sized envelope is approximately $8.00 to mail. A half-sheet sized envelope is approximately $4.00, or half the cost. A tri-folded size 10 letter envelope is 78 cents. That's a significant savings for every letter that's mailed in a size 10 instead of letter sized envelope. Mail that is obviously wastefully enveloped will be returned to the school office from which it came.
- Any and all mail that is intended for…
    - Monroe County Intermediate School District
    - Airport Community Schools
    - Dundee Community Schools
    - Ida Public Schools
    - Jefferson School District
    - Mason Consolidated Schools
    - Monroe Public Schools
    - Summerfield Schools
    - Whiteford Agricultural Schools

      …including records or files of transferring students, should NOT be sent via U.S. Mail. The district has regular mail runs to the ISD's inter-district mail hub and those items should be addressed appropriately and sent to the Smith Road Elementary Administration Building where they will then be forwarded… free of any postage charge.
- Whatever the issue with mail and postage, continued wasteful mailing costs may be charged back to the building or department budget.

Collection of Funds for Charitable Benefit

- Charitable collections benefiting an individual, family, charity, etc. are not a function of Bedford Public Schools and such funds should not flow through district general fund or school activity accounts. Those who wish to participate in such financial activities should maintain funds separately and privately.
- Charitable collections benefiting a 501(c)(3) not-for-profit charitable organization (Red Cross, Cancer Society, etc.) may flow through an appropriate **school activity account** as long as fundraising efforts clearly state the exact purpose for the donations being collected, fundraised money exactly matches the amount of charitable donation, and all record of activity supports such.

Web Store

Bedford Public Schools utilizes Infinite Campus as the district's online payment system. The Web Store accepts Visa, Mastercard, Discover, and electronic check as forms of payment. Bedford Public Schools does not have access to any credit card or personal profile information provided by the customer to these 3rd party systems.

To post any items or events for sale on the Infinite Campus Web Store, please contact the Business Services office.

BEDFORD PUBLIC SCHOOLS
2026 MILEAGE REIMBURSEMENT REQUEST
Record only travel in your own vehicle

CURRENT RATE: $0.725

Mileage is calculated from assigned district base location to event location and back to assigned district base location.

Mapped documentation for travel not listed on the in-district mileage chart must be submitted with reimbursement request.

SUBMIT MONTHLY OR QUARTERLY

Print Employee Name: ____________________

Date	Destination	Purpose	Miles Traveled
		TOTAL MILES DRIVEN	
		CURRENT IRS MILEAGE REIMBURSEMENT RATE	$0.725
		TOTAL MILEAGE REIMBURSEMENT REQUEST	

I certify that the above is an accurate report of miles traveled in my personal vehicle:

Employee Signature: ____________________ **Date:** __________

Check should be delivered to: ____________________

Account Code: ____________________

Supervisor Approval: ____________________ **Date:** __________

Bedford Public Schools In-District Mileage Chart

From/To	SHS	JHS	SRE	JRE	DRE	MRE	Bus Depot	MCISD
SHS	-	-	2.90	0.30	2.70	2.80	1.40	16.90
JHS	-	-	3.10	0.60	3.00	3.10	1.70	16.60
SRE	2.90	3.10	-	2.60	2.10	4.50	3.90	17.90
JRE	0.30	0.60	2.60	-	2.40	3.90	1.60	17.10
DRE	2.70	3.00	2.10	2.40	-	2.50	2.00	20.00
MRE	2.80	3.10	4.50	3.90	2.50	-	2.10	19.60
Bus Depot	1.40	1.70	3.90	1.60	2.00	2.10	-	17.50
MCISD	16.90	16.60	17.90	17.10	20.00	19.60	17.50	-

Bedford Public Schools In-District Mileage Chart

From/To	SHS	JHS	SRE	JRE	DRE	MRE	Bus Depot	MCISD
SHS	-	-	2.90	0.30	2.70	2.80	1.40	16.90
JHS	-	-	3.10	0.60	3.00	3.10	1.70	16.60
SRE	2.90	3.10	-	2.60	2.10	4.50	3.90	17.90
JRE	0.30	0.60	2.60	-	2.40	3.90	1.60	17.10
DRE	2.70	3.00	2.10	2.40	-	2.50	2.00	20.00
MRE	2.80	3.10	4.50	3.90	2.50	-	2.10	19.60
Bus Depot	1.40	1.70	3.90	1.60	2.00	2.10	-	17.50
MCISD	16.90	16.60	17.90	17.10	20.00	19.60	17.50	-

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1135 Smith Road
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734-850-6000

SCHOOL ACTIVITY ACCOUNT REQUEST FOR FUNDS

Date: _____ Amount: _____

School Activity Account Name: _____

School Activity Account Number: _____

*Make check payable to: (name)_____

(address)_____

_____

Funds are to be used for: (please be as specific as possible)_____

_____

Handling (check one): ◯ Mail check to vender address above
◯ Return check to advisor
◯ Hold check for pickup by _____

Should any documentation accompany payment?_____

School Activity Account Advisor Name: _____

School Activity Account Advisor Signature: _____

Administrator Review/Approval: _____

*If payable to a BPS employee for time worked, please assume the final cost deducted from the School Activity account will be 39% more than the amount of payment requested to cover the district's FICA, Retirement, and Workers' Comp costs.

Pay to Employee:_____+39% :_____=Total Expense to School Activity:_____

BEDFORD PUBLIC SCHOOLS

Travel Expense Reimbursement Request

Professional Meeting or School Related Business Expense

PRINT NAME _____

ADDRESS _____

NAME OF MEETING/CONFERENCE/INSERVICE _____

MEETING/CONFERENCE/INSERVICE LOCATION _____

DATE(S) OF MEETING/CONFERENCE/INSERVICE _____

Verify all required receipts **for your own expenses** are attached to avoid delay in the processing of your expense reimbursement. Receipts must indicate that your charge has been paid before you can be reimbursed. Personal expenses are **not reimburseable** and include such items as **expenses for spouse or other staff members**, business associates, tours, insurance and unrelated meeting entertainment expense. Contractual provisions and obligations will be adhered to regarding employee reimbursement(s). **Requests must be submitted within 30 days of conference attendance.**

TRANSPORTATION (Tickets, receipts, or mapped documentation required.)

☐ Private Auto		X 0.725	$
☐ Plane	Total Miles	2026 Rate	$
☐ Bus			$
☐ Other - specify _____			$

MEALS (Itemized receipt REQUIRED) - Daily reimburseable meal limit is $50.

Date	Breakfast	Lunch	Dinner	Total
				$
				$
				$
				$
			Total Meals	$

HOTEL (Receipt required. Obtain split billing when sharing. Obtain single rate billing when accompanied by spouse.)

Date		
		$
		$
		$
	Total Hotel	$

MISCELLANEOUS (receipts required for each)

Parking	$
Taxi	$
Registration Fee	$
Other (specify) _____	$
Total Miscellaneous	$
TOTAL EXPENSE	$

I certify that the above is a true and exact report of my expenses.

Signature _____ Date _____

_____ _____ _____

Charge Account Send to Bldg Supervisor Approval