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  - *Flow Chart & Quick Reference*

# Business Office Contacts:

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**FAX: (248) 451-6891**

**Cyndi Toupin, Director of Business Services**  
[cyndi.toupin@pontiacschools.org](mailto:cyndi.toupin@pontiacschools.org)  
(248) 451-6820

**Jamie Cowan, Assistant Director of Business Services**  
[jamie.cowan@pontiacschools.org](mailto:jamie.cowan@pontiacschools.org)  
(248) 451-6811

**Dawn Styma, Budget & Risk Specialist, Financial Services**  
[dawn.styma@oakland.k12.mi.us](mailto:dawn.styma@oakland.k12.mi.us)  
(248) 209-2095

**Laura Bohr, Grant & Funded Projects Accounting Specialist**  
[laura.bohr@pontiacschools.org](mailto:laura.bohr@pontiacschools.org)  
(248) 451-6879

**Carmine Rice, Payroll Specialist**  
[carmine.rice@pontiacschools.org](mailto:carmine.rice@pontiacschools.org)  
(248) 451-6808

**Melissa Wood, Procurement Officer – Sinking Fund**  
[melissa.wood@pontiacschools.org](mailto:melissa.wood@pontiacschools.org)  
(248) 451-6828

**Angela Gomez, Procurement Officer**  
[angela.gomez@pontiacschools.org](mailto:angela.gomez@pontiacschools.org)  
(248) 451-6819

- Purchase Orders
- Contracts
- Purchasing Cards – Program Administrator

**Geri Guerra Hynes, Accounting Technician (Accounts Payable)**  
[geri.guerrahynes@pontiacschools.org](mailto:geri.guerrahynes@pontiacschools.org)  
(248) 451-6863

**Jennifer Adcock, Accounting Technician (Accounts Receivable)**  
[jennifer.adcock@pontiacschools.org](mailto:jennifer.adcock@pontiacschools.org)  
(248) 451-6826




- Deposits
- Vendor Maintenance
- Student Activity Accounts
- Purchasing Cards – Financial Controller

# AMS Info Advantage Reports:

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**USER NAME:** pontiacrpts

**PASSWORD:** pont6540

- ❖ *Click on*  Budgeting
- ❖ *Click on*  Budgeting 3.8.0.2
- ❖ *Click on*  OC1D Budget to Actual by Object

<b>Fiscal Year</b>	2016
<b>Accounting Period</b>	2
<b>From Fund:</b>	110
<b>To Fund:</b>	110
<b>From Department:</b>	001
<b>To Department:</b>	001
<b>From Unit:</b>	1111
<b>To Unit:</b>	1111

<b>From Activity:</b>	0000
<b>To Activity:</b>	0000
<b>From Function:</b>	0000
<b>To Function:</b>	0000
<b>From Object:</b>	3000
<b>To Object:</b>	9999

❖ *Click on*  Run

**View PDF mode to print page range**

# Grant Accounting

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## Important Information:

- ❖ *Always available in case you have a question.*
- ❖ *Try to have meetings with each grant director at least once a month. If I haven't seen you, I will soon! Meetings typically move on rapidly changing and grants who have problems in the past. You can request one if you feel you need one as well. These meetings are to go over the progress on the grant thus far and provide a secondary assisted review of:*
  - *The budget to actual reports – shows actual expenditures against budgeted at that point in time*
    - *We will go over some of the accounting codes so that the lines are not as foreign to grant directors and explain some of the basic structures in the budget lines.*
  - *Official/approved budgets that generally have grant director name indicated on them*
  - *Listing of staff being charged to the grants.*
  - *Any questions either you or I may have to ensure we are accounting for the grants as you had planned!*

## Please Remember:

- ❖ *You have the right to see the detail of what is charged to your grants and you can ALWAYS ask questions.*
- ❖ *Grant Directors are generally held responsible to ensure that the grants are spent in the allowable period of time and that the budget is fairly representative of actual expenses.*
- ❖ *Grant Directors can/should build the grant around items that are needed/planned and then stick to the plan. One of the hardest things to do during the year can be to amend a grant, especially a Title grant, to add in things not thought of initially. This can lead to not being allowed to do the activity OR burdening the general fund. Burdening the general fund on a deficit district is a situation we hope to avoid. Many of the activities the district does are only available because of grants and would not be affordable otherwise.*
- ❖ *Please be mindful of the PO and purchasing cutoffs as they relate to your grant. Plan accordingly.*
- ❖ *Notify Grant Compliance and Grant Accounting as soon as something doesn't look like it is going to happen as originally planned. We're going to do everything we can to negotiate a change to the budget to help the situation.*
- ❖ *PESG – Substitutes needed to fill in for workers in the grant not present. Please consider allowing this in the budget as well as district employee substitutes if this happens on your grant.*
- ❖ *Substitute secretaries, TAs, PARAs – consider budgeting for this if you must get a replacement when one is absent in the grant.*
- ❖ *The main thing is to try to get proper approvals/authorization prior to acting on something.*
- ❖ *Know the funds are there BEFORE you spend. Make sure you know that there is actually a budget available before you spend the funds, no matter what spending source you are using. The Board of Education approves the budget and you typically are not authorized to spend outside of the budget allowed, so please don't do it.*

## List of Grant Function Codes and Specific Grant

- ❖ Function Code would be in the highlighted (XXX-XXX-XXXX-XXXX-XXXX-XXXX) spot in the basic accounting strand on Pontiac's system.

3060	At Risk
3310	Section 107 (Adult Ed)
3400	GSRP
3440	Voc Ed
3490	First Robotics
6010	Title I
6840	Title III
6841	Title III Immigration
7440	JROTC
7660	Title II
7760	Excel
7761	Excel
8016	IDEA FT 2016
8017	IDEA FT 2017
8057	IDEA PS 2016
8750	PEP/PLAY
9230	CFE
9111	GEMSS Fundraiser Donation
9455	Herrington Garden Grant

### SCHOOLWIDE CONSOLIDATION:

0006	SWC - General Fund
3066	SWC – At Risk
6016	SWC – Title I
7666	SWC – Title II
6846	SWC – Title III

## Contact Support:

Laura Bohr  
Grant and Funded Project Accounting Specialist  
248-451-6879 (or Ext. 6879)  
E-mail [laura.bohr@pontiacschools.org](mailto:laura.bohr@pontiacschools.org)

# Payroll

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Welcome to the 2016-2017 School Year!

I hope all of you had a wonderful summer.

The 2015-2016 school year went pretty smooth overall as far as payroll goes.

I just want to go over a few things that I feel need a little attention.

The first are Subs – TA or PARA - When you have either of these in your buildings they will need to fill out their time sheets as follows; Date – Time In – Time Out – **WHO THEY ARE SUBBING FOR** I will be sending all time sheets back via email if the proper information is not on it. If the time sheet is not corrected and returned to me by the time indicated in the email the sub employee will not receive pay for that period of time. If they are in a vacant position then they will need to indicate the Teacher that they are working with so I am able to code to the proper account string.

The next Groups are the TA's and PARA'S – I expect each one of them to fill out their own time sheets. I do not feel it is the responsibility of the Building Secretaries to fill out the time sheets. I often receive calls from these employees stating that the secretary did not fill out the time sheet correctly or didn't put down sick, vacation time... by letting them fill out their time sheets we should eliminate some of this. I know I sound like a broken record because I continue to say this every year, but I truly feel that it is the employee's responsibility to fill out their time sheets themselves.

Teachers - If a teacher is covering a class during their prep hour this would be considered 6<sup>th</sup> hour pay. If there is no sub for an absent teacher this is considered No Sub Pay. Anytime a teacher is covering for another teacher the paperwork needs to include the date and the name of the absent teacher. You will also need to indicate if they are covering during their prep period (6<sup>th</sup> hour), or No Sub Pay. **These time sheets need to be turned in on a bi-weekly basis.**

I will continue to enter all Substitutes time as long as I have all the information that is needed on their time sheet.

Enjoy the school year!

Carmine Rice  
Payroll Specialist  
248-451-6808 (or Ext. 6808)  
E-mail [Carmine.Rice@pontiacschools.org](mailto:Carmine.Rice@pontiacschools.org)

## Recap

Towards the end of the 2014-2015 school year we implemented that **all** substitutes time (except food service and building helpers) would be entered by me. This is will continue to be the case.

### BENEFITS OF PAYROLL ENTERING TIME

- ❖ Proper accounting codes are used
- ❖ Making entries more accurate and timely.

**Most of you clip all of the substitutes time sheets together when you send over your payroll, this is very helpful and I thank you for that!**

## Important information

### WHO IS SUBSTITUTING FOR WHO?

When you do have a substitute in the building, it is very important that when filling out the time sheet the substitute writes down **WHO** they are substituting for.

**If they are substituting in a vacancy position then I need to know who the teacher is (not the room number). It is important that they fill out the time sheet properly if it is not filled out properly it could delay their pay.**

### AESOP ABSENT REPORT

- ❖ When I receive these reports, I reconcile attendance.
  - I make sure that all sick and personal absences are entered.
- ❖ It is very important that when your daily AESOP reports are reconciled they are accurate.
  - If a teacher left due to an emergency, it needs to be entered in AESOP.
  - If a teacher was scheduled to be out for a sick/personal day, **but** then went to work the correction needs to be made prior to reconciling for entered into Time Entry, if the teachers' absence is not entered I then enter the sick day.
    - ↑ Charging the teacher a whole day of sick when in fact they were are work.
- ❖ All Principals, secretaries, directors and ancillary staff will be recording their absences into AESOP as well.
  - None of these employees will be requesting a sub through the system, but we are using AESOP as a leave tracking tool.
  - Again, please be sure the reconciliation is done accurately and on a daily basis.

## Date Information

- ❖ Please be sure that all pay is turned into me **by 4:00 pm on Thursday** the week prior to pay day.

**If I do not have a time sheet for an employee that employee will not receive pay. Please be sure all time sheets are submitted.**

**School District of the City of Pontiac**

**Payroll Schedule 2016-2017**

Teachers	Standard	Intercessions	Pay Begin	to	Pay End	Time Sheets Turn -in Deadline (by 4:00)	Pay Date
23	1		06/18/16	to	07/01/16	06/30/16	07/08/16
24	2		07/02/16	to	07/15/16	07/14/16	07/22/16
25	3		07/16/16	to	07/29/16	07/28/16	08/05/16
26	4		07/30/16	to	08/12/16	08/11/16	08/19/16
1	5		08/13/16	to	08/26/16	08/25/16	09/02/16
2	6		08/27/16	to	09/09/16	09/08/16	09/16/16
3	7		09/10/16	to	09/23/16	09/22/16	09/30/16
4	8		09/24/16	to	10/07/16	10/06/16	10/14/16
5	9		10/08/16	to	10/21/16	10/20/16	10/28/16
6	10		10/22/16	to	11/04/16	11/03/16	11/11/16
7	11	1-WEEK INTERCESSION 11/7-11/11	11/05/16	to	11/18/16	11/17/16	11/25/16
8	12		11/19/16	to	12/02/16	12/01/16	12/09/16
9	13		12/03/16	to	12/16/16	12/15/15	12/23/16
10	14		12/17/16	to	12/30/16	12/20/2016 TUESDAY *	01/06/17
11	15		12/31/16	to	01/13/17	01/12/17	01/20/17
12	16		01/14/17	to	01/27/17	01/26/17	02/03/17
13	17		01/28/17	to	02/10/17	02/09/17	02/17/17
14	18		02/11/17	to	02/24/17	02/23/17	03/03/17
15	19		02/25/17	to	03/10/17	03/09/17	03/17/17
16	20	1-WEEK INTERCESSION 3/13 - 3/17	03/11/17	to	03/24/17	03/23/17	03/31/17
17	21		03/25/17	to	04/07/17	03/31/2017 FRIDAY*	04/14/17
18	22		04/08/17	to	04/21/17	04/20/17	04/28/17
19	23		04/22/17	to	05/05/17	05/04/17	05/12/17
20	24		05/06/17	to	05/19/17	05/18/17	05/26/17
21	25		05/20/17	to	06/02/17	06/01/17	06/09/17
22	26		06/03/17	to	06/16/17	06/15/17	06/23/17
23	1		06/17/17	to	06/30/17	06/29/17	07/07/17
24	2		07/01/17	to	07/14/17	07/13/17	07/21/17
25	3		07/15/17	to	07/28/17	07/27/17	08/04/17
26	4		07/29/17	to	08/11/17	08/10/17	08/18/17

**\*\*This schedule is subject to possible changes.**





School District of the City of Pontiac

# STANDARD TIMEKEEPING RECORD

EMPLOYEE: \_\_\_\_\_ BUILDING: \_\_\_\_\_

PAY PERIOD: from \_\_\_\_\_ to \_\_\_\_\_ POSITION: \_\_\_\_\_

## WEEK 1

					ONLY USE THIS COLUMN IF YOU ARE A SUB SUBBING FOR
DAY	DATE	TIME IN	TIME OUT	HOURS	SUBBING FOR
S					
M					
T					
W					
TH					
F					
S					
WEEK 1 SUBTOTAL					<- MAKE SURE IT ADDS UP

## WEEK 2

DAY	DATE	TIME IN	TIME OUT	HOURS	SUBBING FOR
S					
M					
T					
W					
TH					
F					
S					
WEEK 2 SUBTOTAL					<- MAKE SURE IT ADDS UP

**INSTRUCTIONS**

1. FILL OUT COMPLETELY
2. MAKE SURE YOUR TIME AND HOURS CORRELATE/ADD UP
3. MUST BE SIGNED BY EMPLOYEE AND DIRECT SUPERVISOR

**TOTAL** |..

<- ADD BOTH WEEKS

Signed By: \_\_\_\_\_  
*Employee Signature*

Date: \_\_\_\_\_

Signed By: \_\_\_\_\_  
*Supervisor Signature*

Date: \_\_\_\_\_

**TIMEKEEPING RECORDS MUST BE SIGNED BY EMPLOYEE AND SUPERVISOR**

# Purchasing & Procurement

## THE REQUISITION FORM SHALL BE USED TO REQUEST

- ❖ *Supplies*
- ❖ *Materials*
- ❖ *Equipment*
- ❖ *Construction/renovation/repair work and services*
  - *If required, when quotes, or bids are required.*

***This form may also be used when a vendor is unknown and assistance from the Office of Procurement and Contracting is required.***

Requisition shall originate from the department directly responsible for the use of the good and services.

Forms are available on the Pontiac District web page or in the Office of Procurement and Contracting.

## COMPLETED REQUISITIONS SHOULD INCLUDE THE FOLLOWING INFORMATION:

1. *Detailed specification for items*
2. *Quantity*
3. *Desired delivery date*
4. *Appropriate account number(s) to charge*

**The completed requisition, signed by the appropriate Director and Superintendent, should be forwarded to the Office of Procurement and Contracting.**

## Requisition Form

Delivery Date:

Please select type of request: 0Service 0Material

Drawings / attachments included: 0Yes 0No

Background/Rationale:

Quantity	UOM	Description	Estimated Amount

*Please check appropriate boxes for any of the following requirements:*

- Extend to districts     
  Installation     
  Electrical needs     
  Training     
  Special Terms & Conditions  
 Trade-in     
  Extended warranty     
  Multi-year agreement     
  Bidder's list attached  
 Drop Ship     
  Maintenance agreement     
  Subject to School Safety Initiative

**OPC Use only**

Advertisement     
  Bidder's walk through/Bidder's conference     
  Bidder's demonstration/Interview  
 Bid Bond     
  Performance and Payment Bond     
  Relevant department notified to review specs  
 Contract:  Solicitation / Response     
  New Vendor (W-9 needed)  
 Vendor (Submit contract with vendor response)

Account Number(s):

Will there be a review team? 0Yes      0No

If 'yes', please include the proposed members of the review team:

Requester Signature	Date	Department Director Signature	Date
Superintendent Signature	Date	Director of Technology Services Signature (hardware purchases only)	Date

Vendor Information

Company Name Contact Name

Phone Number

# Accounts Payable

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Purchase Orders are used for almost all of our purchases. Utilities are the major exception to the Purchase Order system. Ours is a three part matching system:

## PURCHASE ORDER CREATED:

- ❖ **Entered and approved** – *important to follow status of your Purchase Orders to make sure they reach “Final” status. In pending, we cannot move forward.*
- ❖ The invoice and receiving piece can be entered at any time once the Purchase Order is in “Final” status. As long as the Purchase Order is in “Final” Phase, the invoicing or the receiving can be entered.

## INVOICE:

- ❖ *If you receive an invoice for a PO, it should be forwarded to Accounts Payable. I will enter the invoicing information to prepare for the payment process.*
- ❖ **NOTE:** *most of our vendors issue invoices upon shipment. They do not wait for delivery confirmation.*
  - **Damages:** *If the goods are damaged or they ship an incorrect item, if the receiving piece has been entered, we might pay for the items and would be in the position of trying to obtain a credit from the vendor.*

## PRODUCT/SERVICE DELIVERED:

- ❖ *Is the “receiver” portion. This phase acknowledges that the goods/services ordered on the Purchase Order have actually been received and accepted and we want to begin the payment process.*

**It is important to note that once all three pieces are entered into the system, a payment document will be created.**

## *Delivery charges*

- ❖ *Delivery charges are considered to be a service. They cannot be entered as an item.*
  - *Services can have a partial payment.*
  - *Items can have a quantity other than the original quantity ordered entered for partial shipments.*
  - **If the quantity is 1**, *then we cannot partially pay for it unless we are closing out the line. That would occur if we received a lower price on the item and we want to close out the line.*

## DOES THE VENDOR REQUIRE A CHECK?

### **A check request has to be created for these purchases.**

- ✓ A purchase order has to be created and be in final status.
- ✓ Once the Purchase Order is in Final Status, a check request can be created.
- ✓ The check request must have back up from the Vendor, either in the form of an invoice or a quote.
- ✓ Once the check is released, we require a receipt be supplied to A/P as soon as the check is used.

### *In the case of orders that have to be placed and prepaid,*

- ❖ The vendor generally sends an invoice to us with the shipment.
- ❖ If you receive the invoice, it must be sent to A/P.
  - When a check request is submitted, please attach a copy of the Purchase Order along with the vendor back up.

**PLEASE NOTE: Checks are generally issued on Friday mornings.**

### *Date Information:*

**Check requests have to be submitted by the Wednesday before the Friday that it is needed.**

If you need a check by May 17th, we should have the check request by Wednesday, May 7th.

**There is a 10-day lead time for a check to be issued.**

# Catering

---

*“Good plans shape good decisions. That's why good planning helps to make elusive dreams come true.”*  
**Lester R. Bittel**, *The Nine Master Keys of Management*

## FOOD SERVICE 074 Catering –requires a PO

### Why PO's?

1. Ease of use - this is a system all PSD users are familiar with.
2. Keeps all accessing departments looped in (catering supplier, catering receiver, grants, accounting, and Superintendent)
3. Allows all accessing departments valid time to complete necessary documentation and/or workflow.
4. Great paper trail!

### Completing a PO:

1. Request a quote from Catering
2. Complete a PO using Vendor number: FOOD SERVICE 074 and submit for approval.
3. The approved PO will be sent to the Requestor, Catering – Bill Scott, Grants – Dyan Perez, and Accounting- Jennifer Adcock.
  - a. Using Grant funds?
    - i. Must have prior approval by the Superintendent and/or Grants .
  - b. Using Student Activity funds?
    - i. Must have prior approval by the Superintendent
    - ii. Please make a check out to: City of Pontiac School District – Food Services
    - iii. Payment due at time of service

***IMPORTANT NOTE: Catering will not be filled until Food Services has received an APPROVED PO***

***PLEASE give a at least a 10 day grace period to fill orders from the time of quote to event date***

# Need a Vendor added to the system?

1. Request a W-9 from the Vendor
2. Prepare a REQUEST FOR VENDOR FORM (located on the PSD Website)

Filling this out provides information not on the W-9, which is needed to create the Vendor. Also provides reference to the requestor. This will allow the Vendor to be created faster, ensure information, and communication to be open when the vendor is in the system.
3. Approval from Superintendent (signature required)
4. Turn in the W-9 form and REQUEST FOR VENDOR form complete; to the Business Office via e-mail, fax, or intercompany mail.
5. For questions, please contact: Jennifer Adcock in the Business Office @ Ext.6826

# Student Activity

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Throughout the year, The **Monthly Student Activities Reconciliation** Form, and originals or copies of all documentation, and a the cash spread sheet is **due** to the Business Office **by the 5<sup>th</sup>** of the following month, even if there is no activity – Please indicate on form “No Activity”.

## Throughout the year:

- All contracts must be centralized and require Superintendent and/or Board approval.
- School Principal is responsible to the Board of Education and Superintendent for the funds and accuracy or record keeping.
- Business Office is responsible for providing the annual financial statements.
- Monies raised or attended for the purpose of student organizations shall be expended for the benefit of the student(s)
- Capture all revenue and disbursements
- Petty Cash Allow - \$150.00 max allowable amount.
  - Deposit any amount above that within a week (description of what the funds will be allocated to: i.e. school dance, robotics.
  - Deposit all petty cash at year end

## Year-End:

**All original items** need to be sent to the Business Office before leaving for the summer. (Not copies)

### **WHAT NEEDS TO BE TURNED IN? IS ANY AND ALL DOCUMENTATION**

The 1”+ binder labeled with the school name and “Student Activity” with all the original documents listed below:

- ✓ The entire physical checkbook up to the last check used; please detail that information with me (“our last check written for the year is #####”). This includes the original carbons of ALL checks written during the year (July 1, 2015 to June 30, 2016)
  - The checkbook itself does not need to be turned in, unless it is easier on you. I do not want to hold on to it if it is needed for the beginning of the new fiscal year.
- ✓ Voided checks – these should be included with the above checkbook
- ✓ All supporting documentation including receipts, invoices, and forms for all checks written
- ✓ Deposit slips and any supporting documentation

Anything that corresponds with a deposit or check from the student activity account.

Please **DO NOT mail the items**, either take the items to the business office in person, or contact me to pick up before year-end. Jennifer Adcock Ext. 6826

*“ORGANIZING IS WHAT YOU DO BEFORE YOU DO SOMETHING, SO THAT WHEN YOU DO IT, IT IS NOT ALL MIXED UP”*



# Purchasing Card

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## OVERVIEW

P-Cards have been in the District for two years now. We are happy to report issues are getting less frequent and the program is running smoother. With that said, we are still having issues that are ongoing.

As we embark on the 3<sup>rd</sup> year of the P-Card program, we are continually working to fully execute the processes and procedures in accordance of law and the Pontiac School District. Our goal is to be unified in the understanding, and expectations for the P-Card program.

Note: This document includes the upgrades and changes to the P-Card program. Please see the P-Card manual for all P-Card detail's including but not limited to; how to use your P-Card, responsibilities of P-Card holder, and reconciling the P-Card.

## FY17 UPGRADES/CHANGES

- Extra Training
- Extra helpful documentation with manual
  - Budget – give each school a budget code cheat sheet.
  - Schoolwide Consolidation
  - Allowable/unallowable purchases – listing
- P-Card checklist has been updated.
- Expense reports – will be PDF, saving users time.
- P-Card envelope – front does not need to be filled out, saving users time.
- Payment Request Form – prior approval for transactions outside the cardholders department i.e. technology, facility's.
- Descriptions – be specific “Art supplies; 2<sup>nd</sup> & 3<sup>rd</sup> grade project” “ 4<sup>th</sup> grade reading books”
  - Need the 5 W's : **Who, What, When, Where, Why** answered
- Taxes & Unallowable expenses – are to be paid back to the District within 10 business days
- Allowable & Unallowable listing
- Restaurant codes have been opened
- Shut-off for non-compliance
- Monthly Report Card's – Superintendent Williams & Dr. Leverette
- P-Card cut off for 10-month users will be 20 days before the end of the school year:
  - FY17, June 9<sup>th</sup>, 2017

[See Detail Below](#)

## TRAINING

- PD packet with basic training and handouts
- Complete individual training with the cardholder, and assistant: Aug/Sep
  - Approach being – the cardholder must be able to follow all documentation and signoff. As they are responsible for the card, and transactions – they are aware of non-compliance before reaching the Business Office.
  - All training will be signed off on by the cardholder acknowledging the processes and procedures relating to the P-Card.

## NON-COMPLIANCE PROCEDURES

All cardholder(s) accounts are subject to audits to ensure compliance with the District's overall policies and procedures. If an audit reveals a policy violation, the cardholder will be notified to correct the finding. The finding will be assessed based on the type of violation and the cardholder's supervisor maybe contacted.

### VIOLATIONS

- Unauthorized purchases
- Intentional splitting of transactions (multiple transactions to circumvent the credit limit).
- Consistently delinquent P-Card packets submitted for processing
- Consistently issues & findings of P-Card packets submitted for processing.
  
- Personal use of the P-Card
  
- All other violations of the Districts purchasing policies

### CONSEQUENCES

- Delays:
  - The P-Card packet is due on the 5<sup>th</sup> of the month. If the submission of the P-Card packet is delayed, an e-mail is sent to both the cardholder and supervisor(s) asking for an immediate response.
  - If there is no response within 48 hours, the P-Card will be immediately shut off – until packet is received and audited for compliance and approval is given by the Superintendent.
  - After review of the P-Card results in minor issue(s) and/or finding(s), an email will be sent out to the cardholder asking for immediate response within 48 hours giving warning of shut off for non-compliance for 60 days. - With a “first offense” e-mail.
- If a “second offense” occurs, the p-Card will be immediately shut off for a period of 60 days, and an e-mail will be sent to the cardholder, supervisor, business services director and Superintendent.
- If a “third offense” should occur, the p-Card will be immediately shut off for the remainder of the fiscal year and a e-mail will be sent to the cardholder, supervisor, business services director and Superintendent
- For second and third offenses: Reactivation will require a written request to reopen the account. The request is to include details as to what the cardholder's action plan is to avoid future delays or violations.
- If any violation results in District funds being spent inappropriately the cardholder will be personally responsible for repaying the District in full for the prohibited, personal, or fraudulent transaction. If funds are not received within ten (10) business days of notice. The P-Card will be shut off until violation is resolved.
- **ALL reactivation(s) will require a written request to reopen the account with Superintendents signature of approval.**

As we have embarked on the 3<sup>rd</sup> year of the purchasing card program it is necessary that **Repeated violations** for the same issue and/or multiple violations for separate issues indicate a cardholder's lack of fiscal responsibility and represent a significant risk to the P-Card program for the entire District. It shall be the responsibility of the cardholder to ensure the above referenced violations are corrected. Including but not limited to completing lack of documentation, receiving credit of sales taxes charges, and completed Purchasing Card packet(s).

## BUDGETING

- Schoolwide Consolidation – pay attention to account codes and percentages.
- Food Budget
  - Allowable food budget: FY17- \$2,000
    - Special Education
    - School's – Frost coordinate with grant department
      - Parent teacher conferences, staff meetings, parent meetings.
    - Athletics
      - Coaches, student, banquets, tournaments, other events.
  - Exceeding allowable amount is a violation without authorization

## ALLOWABLE & UNALLOWABLE

### ALLOWABLE

- General Supplies (pens, folders, ext.)
- Teaching Supplies (pens, folders, ext.)
- Toner ink – desk printers
- Incentives - PBIS
  - Tokens: mini notepads, pencils, puzzles, tops – anything conducive to learning.
- Membership dues
- Registration for conferences and workshops
- Purchases from vendors who do not accept purchase orders

### UNALLOWABLE

- Alcohol beverages
- Construction
- Donations
- Flowers
- Cash Advances
- Contracted Services Consultants/Presenters
- Entertainment
- Gifts & Jewelry, Gift Cards
- Personal Items
- Office Refreshments/Food
  - Coffee , filters, beverage & Food Items: unless for an Public event, example: parent teacher
- Retirement Recognition (gifts and/or events)
- Golf fee's
- Stamps
- Candy

### OTHER

- RENTALS – Tables/Chairs /Facility's
  - Approval from facility's first manger first – Payment request form
- Item's outside your department; i.e. technology, facility's, ext. a Payment Request Form is needed.

- If something comes up – unsure of please ask!
- Need the 5 W's when classifying: **Who, What, When, Where, Why** answered

## **REIMBURSABLES**

Reimbursable are to be paid back to the District with 10 business days.

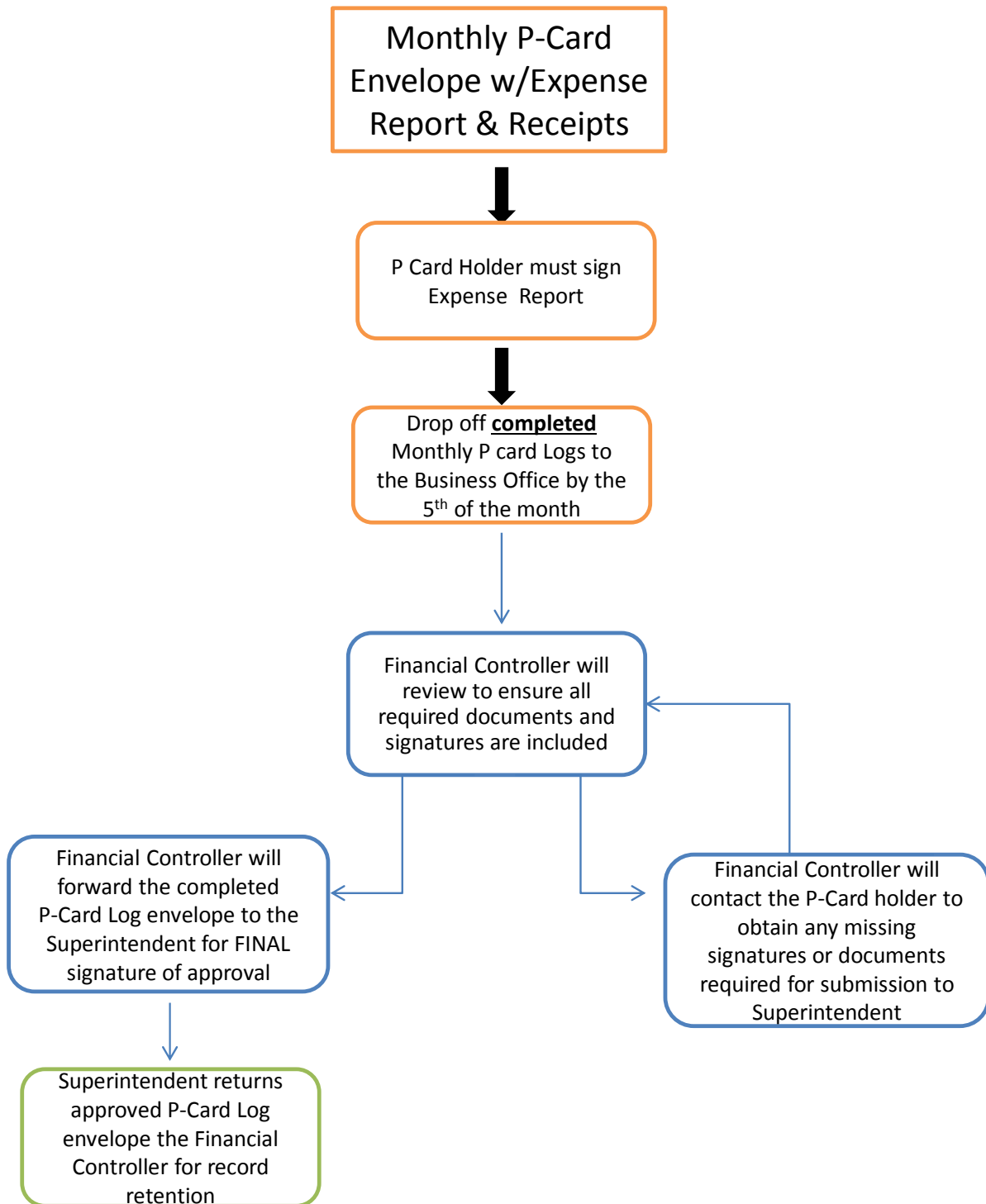
- Unallowable expenses
- Taxes

## **GOALS**

The goal is to be unified as a team, with high expectations of communication and follow through. Our collective goal is to safeguard the Districts assets.

A cardholder has the responsibility for ensuring all purchase card transactions are conducted in accordance with the guidelines and further the goals of the District.

# P Card Flowchart



# CHECKLIST FOR SUBMITTAL OF PCARD TO PURCHASING: REQUIRED DOCUMENTATION

Note: All documentation must be included with the Monthly Expense Envelopes,

*\*\*For best business practices, please make copies of ALL documentation for your records\*\**

## Expense Report

- I included my Monthly Expense Report
  - Dated from the 1<sup>st</sup> of the month to end of the month
- I signed the Monthly Expense Report
- I included Budget Numbers for all Monthly Activity
- I included Descriptions for all Monthly Activity
- The expense report was completed in the MasterCard Smart Data Software by the 5<sup>th</sup> of the month

## Additional Documentation

Note: All documentation must be included inside the Monthly Expense Envelopes.

- I included all itemized sales receipts/invoices that correspond with the Monthly Activity. (and/or print screen prior to submission for online orders)
  - Small receipts; are attached to an 8 ½ x 11 sheet of paper
  - Multiple page large receipts can be stapled together
  - Prior approval transactions - include a signed approval form with documentation i.e. technology, facility's, ext.
  - Receipts are to include the following information:
    - Purchase amount
    - Description of the item(s) purchased
    - Date of purchase
    - Vendor name and address
  - Additional items (if applicable)
    - Packing slips
    - Advertisements
    - Refund Receipts
- Receipts are placed in order, corresponding with the expense report. (for large transactions use an alphabetical corresponding systematical system i.e. A, B, C matching report to receipts)
  - Orders that spread over (expense) more than one month please copy and attach receipt to the other month(s) that expense as well. – use the above alphabetical system to match the transactions.
- All Completed Expense Logs and Supporting Documentation is inserted into the envelope to be turned in by the 5<sup>th</sup> of the month to the Business Office

## Other

- Understanding the district is Tax Exempt, I did not pay tax
- I did not have any unauthorized purchases

## Purchasing Cardholder Responsibility's

- Comply with all Pontiac School District Purchasing Card Policies
- Ensure cardholder purchases are authorized, reasonable, appropriate, and cost effective.
- Ensure proper receipt of products and services orders with the P-Card
- Ensure that all cardholder transactions are reviewed, approved, reconciled, and described in the online P-Card system within the appropriate monthly period. Allocated transactions according to budget. Verifying accuracy of all transactions on both the cardholder expense reports and with the Comerica online system.
- Sign the monthly cardholder expense report ensuring that the proper documentation is attached including receipts, packing slips, invoices, and other corresponding documents, once completed turn into the Business Office for review.
- Resolve delivery, credit disputes, and taxes with suppliers.

Signature:

Written Name:

Date:

*All cardholder(s) accounts are subject to audits to ensure compliance with the District's overall policies and procedures. If an audit reveals a policy violation, the cardholder will be notified to correct the finding. The finding will be assessed based on the type of violation and the cardholder's supervisor may be contacted.*

*Violations may result in immediate shut off of the purchasing card, as a result, the cardholder understands it is their responsibility to correct all actions resulting in the shut off of the purchasing card and provide a written request to the superintendent is required for reactivation of the card.*

Note: All documentation must be included with the Monthly Expense Envelopes,

*\*\*For best business practices, please make copies of ALL documentation for your records\*\**

**ALL COMPLETED ITEMS DUE BY THE 5<sup>th</sup> OF THE MONTH**

# Purchasing Card – Quick Reference

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## THE CITY OF PONTIAC SCHOOL DISTRICT IS TAX EXEMPT.

The Tax Exempt number is located on the Purchasing Card.

A signed copy of the Michigan Sales and Use Tax Certificate of Exemption is in your P-Card manual.

**“NO TAXES!!! THE LESS WE PAY = THE MORE WE HAVE FOR OUR KIDS!! “**

## RECONCILING P-CARDS:

- a. Monthly Expense Report by **posting date** is the first of the month to last of the month
- b. Know your budget, and use correct budget coding; please see “Prior approval transactions” below for anything outside your budget.
- c. Descriptions – be specific “Teaching Supplies, Art Supplies for 2<sup>nd</sup> & 3<sup>rd</sup> Grade project”
- d. **Itemized receipts for each transaction** that correspond with monthly activity need to be included – *Please refer to the P-Card checklist!*
  - i. **Small receipts; are to be attached to an 8 ½ x 11 sheet of paper**
  - ii. **Multiple page large receipts can be stapled together**
  - iii. **Prior approval transactions – use Payment Request Form!**
    1. **Signed approval form with documentation**
    2. **i.e. technology, facility’s, grants, ext. (anything outside your department)**
  - iv. **Receipts are placed in order, corresponding with the expense report.**  
**(for large transactions use an alphabetical corresponding systematical system i.e. A, B, C matching report to receipts)**
- e. **DO NOT turn in your packet until it is COMPLETE**

## UNALLOWABLE EXPENSES

**If a cost is identified as unallowable, it is the p-card holder’s responsible to reimburse the district or obtain other funds cover that expense.**

References for unallowable expenditures included but are not limited to:

The purchasing card manual and the permissible expenditures MSBO manual



## Contact Support:

**PROGRAM ADMINISTRATOR:** ANGELA GOMEZ EXT. 6819

***The Program Administrator is available to help you with questions if the following situations occur:***

- *Questions regarding procedure and guidelines*
- *Problems encountered with card use or vendor authorization*
- *Problems with card and online access issues*
- *Lost or stolen cards*
- *Approving official changes*
- *Cardholder transfer, relocation, or termination*
- *Manages card activation and deactivation, and annual cut-off.*
- *Changes to the embedded card account*

**FINANCIAL CONTROLLER:** JENNIFER ADCOCK EXT. 6826

***The Financial Controller is responsible for ensuring that each cardholder is performing their purchasing duties with competence and honesty, and for monitoring the effectiveness of the accountability structure. Through effective controls:***

- *Safeguard District Assets.*
- *Ensure reliability of financial information through random monthly audits of p-card users.*
- *Maintain appropriate records in a safe and secure location.*