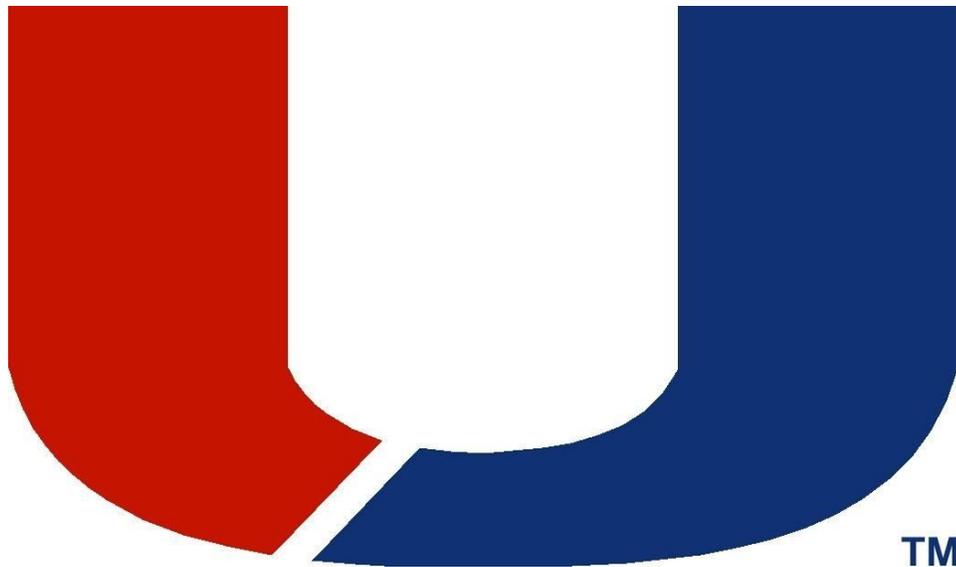


Urbandale Community School District Business Procedures Manual



Urbandale Community School District
11152 Aurora Ave
Urbandale, IA 50322

Handling funds in the public school is a serious matter governed by state law and board policy. This document is intended to assist you in conforming to these regulations.

updated: March 2022

INTRODUCTION

Guiding Principle:

This handbook outlines business procedures to use in procuring merchandise, requesting reimbursement for travel expenses and issuance of school district checks.

General Fund and Student Activity funds are “public funds” governed by state law and Board policy. Handling funds in the public school is a serious matter. Auditors for public funds require a strict accounting of all school district funds. To ensure that the money is managed appropriately, specific procedures have been established. This document is intended to assist you in conforming to these regulations.

Please keep in mind that these procedures are established to handle school business efficiently and simply while following the laws established by the Code of Iowa and Board Policy.

All forms referred to in this handbook may be obtained on the District website.

Personal Responsibility:

Failure to follow appropriate fund management procedures may force the District to hold an employee personally responsible for incurred expenses. Sponsors, coaches and teachers may not operate school business from their personal bank accounts.

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BID PROCEDURES

[Board Policies: [814](#)]

Purchase of services, supplies, and equipment costing less than \$25,000 shall be governed by the rules and regulations set forth in the business procedures manual.

Purchases for goods, services, supplies, and equipment shall conform to the following:

- The superintendent shall have the authority to authorize purchases without board approval and without competitive request for proposals, quotations, or bids for goods, services, supplies, and equipment up to \$25,000.
- For goods, services, supplies, and equipment costing at least \$25,000 and up to \$50,000, the superintendent shall receive proposals, quotations, or bids for the goods, services, supplies, and equipment to be purchased prior to board approval. The quotation process may be informal and include written or unwritten quotations. Bids will be required for the purchase of school buses.
- For goods, services, supplies, and equipment exceeding \$50,000, the competitive request for proposal (RFP) or competitive bid process shall be used and received prior to board approval. RFPs and bids are formal, written submissions via sealed process.

The Bid Sheet (found [here](#)) and Bid Specification forms are required as part of the bid procedure.

PURCHASE ORDERS

[Board Policies: [811](#), [823](#)]

Most local merchants accept Purchase Orders as a method of payment.

All orders for merchandise and services must be approved in the form of a Purchase Order **prior** to placing an order or requesting a service. This includes classroom and office supplies, requests for service work on district equipment, registrations, membership dues, and resale items (t-shirts, band instrument supplies). Resale items must have all monies collected prior to purchasing (*any questions or special approvals should be directed to the Business Office prior to moving forward*).

1. Employee completes a request for materials/services (an example can be found [here](#)) with supporting documentation.
2. Requisition is submitted to the Principal/Supervisor for approval.
3. Requisition is then entered into Accounting Software. After submission, Requisition then goes through the designated approval chain.
4. A Purchase Order is created by the Business Office, and a copy of the Purchase Order is sent via email to the individual who generated the requisition. The order can then be placed.

5. When placing the order with approved Purchase Order, please make sure vendor is not billing sales tax. Always request the Purchase Order number be placed on the invoice and instruct the vendor to send the invoice to the Urbandale Schools Business Office / 11152 Aurora Ave / Urbandale, IA 50322. Any invoices received in the building should be sent to the Business Office through interschool mail. If placing an online order, interschool mail a printed copy of the invoice created online to the Business Office. Please be sure you reference the Purchase Order number directly (no post it notes) on the documents you send to the business office.
6. When merchandise is received, the individual who originated the Purchase Order will record the date it is received in the Accounting Software Purchase Order receiving module and verify the accuracy of the order. *(If a partial order is received, please receive in Accounting Software ONLY the items that have arrived. If your Purchase Order does not list the specific details of your purchase, please send packing list(s) to the Business Office with the corresponding Purchase Order indicated.)*
7. When the invoice is received, Accounts Payable will match the invoice with the Purchase Order and process for payment. An invoice is required in order to make payment.
8. All documents submitted to the Business Office should be originals. No photocopies. Employees should submit all paperwork in a timely manner.
9. Each Purchase Order should be a separate order. Please do not combine.
10. Purchase Orders must be done in the Fiscal Year that the items arrive.
11. When placing orders, be sure to use the DISTRICT account (using the district office information for the “bill to” account). Do not set up an account under your individual building. The “ship to” information can be set up for your building.

NOTES ON PURCHASE ORDERS:

1. Email new vendor information to the Business Office. We will need the vendor name, complete address, and what we are purchasing. If vendor is providing a service, we will need a completed W-9.
2. When completing a Requisition, include a detailed explanation. Details include product numbers and descriptions, quantity, price, any special instructions **and** reference any special funding, such as Foundation Grant, PTO, Professional Development, Curriculum, School-To-Work, AIW, etc.
3. The Business Office should **never** receive an invoice prior to issuance **and** approval of a Purchase Order.
4. If an invoice is received in the Business Office, prior to issuance **and** approval of a Purchase Order, you will be contacted.
5. **Employees that do not use the Purchase Order procurement system may be held personally responsible for the purchase.**
6. The Board of Education strongly supports business transactions with local vendors if the goods/services are of acceptable quality and are price competitive. Iowa law stipulates preference to Iowa suppliers. Local suppliers are even more important

because their tax and overall economic contributions are vital to our community and schools.

HY-VEE PURCHASES

The District has credit cards for purchases made at Hy-Vee as they do not accept Purchase Orders. It is important to notify the cashier of our tax exempt status, either verbally or by handing them the tax exempt certificate, prior to the start of the transaction.

1. Employees must follow the same procedures for Purchase Orders (see above).
2. Upon presentation of an approved Purchase Order, the Hy-Vee card may be checked out from the building secretary.
3. After completing the purchase at Hy-Vee, return credit card to building secretary and submit receipt with Purchase Order # written on it to be forwarded to the Business Office. **Do not keep credit cards overnight.**
4. Personal rewards (ie: Fuel Saver program) shall not be earned on a district purchase. Purchaser may be responsible for reimbursing district on receipts where rewards were earned.

P-CARD PURCHASES

The purpose of the p-card is to establish a more efficient, cost-effective method of purchasing and payment for transactions. P-card users will be able to make purchases easier, faster, and more economically than before. These efficiencies will allow individuals involved to be more effective and focused on the value-added aspect of their jobs. In addition, the p-card system utilizes internal control tools and management overview to insure district goals/objectives are being met with regards to the purchases made. Multiple levels of review will take place over these transactions.

There are many elements required for the p-card system to be successful. Record keeping is one essential element. Just as essential as record keeping are the human ingredients of honesty, integrity, and discipline from those employees responsible for purchasing, reconciliation, and approval. In addition, the program requires teamwork from all who have been assigned responsibility so that our internal controls work effectively.

P-Cards are not able to be used for any international purchases. For detailed explanations and direction on using the p-card, see the [UCSD P-Card Manual](#).

STUDENT ACTIVITY ACCOUNTS

[Board Policies: [822](#)]

Revenue raised for student activity funds must be used for co-curricular or extra-curricular activities. It cannot be used for items used in the curriculum. It cannot be used to purchase classroom supplies, clothing, etc. for staff. ([Iowa Code 298A.8](#))

1. Sponsors are responsible for monitoring the revenues and expenses of their activity.
2. Sponsors are responsible for accurate accounting records.
3. A receipt must be given for all cash transactions.
4. Money collected must be turned in to the appropriate building office for safe keeping.
5. A deposit sheet (found [here](#)) is completed by the responsible individual and given to the building secretary with the collected funds. The building secretary verifies the deposit and sends the deposit to the Business Office for deposit into the bank. Use a receipt sheet for each deposit. A copy of the deposit and receipt sheet is sent to the Business Office within the day.
6. Purchase Order procedures must be followed for all purchases; under no circumstances should a student be allowed to charge and pick up merchandise without a signed Purchase Order. An adult sponsor or school personnel MUST do all credit card purchases.
7. Student activity accounts may not operate as a negative balance.
8. Expenditures which lack public purpose shall not be made from public moneys. Student activity moneys are public funds. (Uniform Administrative Procedures for School Districts.) Cash payments to students have been determined by the Auditor of State and Department of Education to not be a public purpose.
9. All activity fund money belongs to the public and is controlled by the Board of Education; it is not personal spending funds of the individual group or sponsor.

FUNDRAISERS

Students may raise funds for school-sponsored events with the permission of the building principal or Activities Director. Generally, student fundraising should be minimized. Each fundraiser should have a specific purpose, which can be articulated clearly by the sales agent. Other sources of funding should be exhausted before fundraising is undertaken.

Revenue raised for student activity funds must be used for co-curricular or extra-curricular activities. It cannot be used for items used in the curriculum. It cannot be used to purchase classroom supplies, clothing, etc. for staff ([Iowa Code 298A.8](#)). Failure to follow appropriate fund management procedures may force the district to hold you personally responsible for incurred expenses.

1. Obtain approval from the building principal or Activities Director. Complete the Fundraising Approval form (found [here](#)) . All fundraisers must state a specific purpose.
2. Students/parents should be informed of the goal of the fundraiser and given the option to write a check to the organization.
3. **Sponsors should not set an amount that each student is required to raise.**
4. School organizations are not permitted to make donations to other non-profit organizations unless the particular purpose was identified prior to raising the funds. Use the Services Rendered Form (found [here](#)).
5. The district wellness policy must be considered when planning a fundraiser. [Policy 518](#)
6. Rewards to individual students is not permitted. Prohibited rewards are outlined below:
 - a. Monetary rewards
 - b. Food that does not align with the Healthy Kids Act ([H.R. 3921](#)) and the [UCSD Wellness Policy](#).
7. Guidelines regarding depositing funds, use of school Purchase Orders for merchandise, and payment of invoices in a timely manner must be followed.
8. If a donation has been given but has not been specified as to the location where the contribution should be received by an invoice, refer to the Services Rendered Form (found [here](#))
9. During fundraising, an accurate accounting of merchandise and funds must be maintained. No merchandise or funds will be given in trade for work or volunteer activities. All merchandise will be sold or returned to the vendor for credit.
10. Deposit funds daily with the building secretary for safekeeping. Do not hold funds in the classroom, desk, or file cabinet overnight.
11. Sponsor must collect Money Received from Fundraisers form (found [here](#)) from each student.
12. A deposit sheet (found [here](#)) is completed by the responsible individual and given to the building secretary with the collected funds. The building secretary verifies the deposit and sends the deposit to the Business Office to go the bank. Use a receipt sheet for each deposit. A copy of the deposit and receipt sheet is sent to the Business Office, along with the completed Money Received from Fundraisers form.
13. Remember you are acting as an agent of Urbandale Community School District and are bound by Iowa law regarding handling of public funds. Failure to follow appropriate fund management procedures may force the district to hold you personally responsible for incurred expenses.

NOTES ON FUNDRAISERS:

1. Community/Business Organizations are separate organizations which are not subject to the school district's procedures. However, once one of these organizations has given money to the school district, it then becomes subject to the district's procedures.

RESALE ACCOUNTS

Any district employee using resale accounts should follow these steps:

1. Contact vendor for total cost of items including shipping, silk screening, and other additional charges to get an estimate of cost. **Do not place the order at this time.**
2. Submit a Request for Materials/Services form (found [here](#)) with a detailed description of the order to the building principal/Activities Director for approval.
3. **Take orders from students/staff. Collect money at the time of order, give a receipt to each person, and complete a Resale Money Receipted from Students form (found [here](#)).**
4. Submit the approved request for materials/services and the collected funds to the building secretary. A deposit sheet (found [here](#)) is completed by the responsible individual and given to the building secretary with the collected funds. The building secretary verifies the deposit and sends the deposit to the Business Office for deposit into bank. Use a receipt sheet for each deposit. A copy of the deposit and receipt sheet is sent to the Business Office within three days of being made. The amount due to the vendor and the money collected must be equal.
5. Follow the Purchase Order procedure to complete the process.
6. **Resale Purchase Orders will not be approved by the CFO until all money is collected and copies of the deposit and receipt sheets are received in the Business Office.**

ISSUANCE OF CHECKS

- 1) All payments require Board approval.
- 2) Cut-off time for agenda items requiring Board approval is by 10:00 AM the Tuesday before the regularly scheduled board meeting. Any adjustments to this time table will be emailed. A schedule of Board meetings and the deadline for submitting agenda items for the fiscal year is given to all administrators at the beginning of the school year and is also available on the district website.
- 3) Checks will be distributed following the Board meeting.
- 4) If there is a special cause situation, please talk with the Business Office.

TRAVEL

[Board Policies: [420](#), [829](#), [825](#)]

Employees of the school district may occasionally travel to attend conferences, conventions, training seminars or meetings as deemed necessary for carrying out the duties of their position.

Note: For using the p-card while traveling, please refer to the [P-Card Manual](#).

1. Before the Conference/Meeting/Etc.
 - a. Employee will register for the conference with their building's p-card. This should be done with the building secretary, and the receipt should be given to the secretary to keep for p-card reconciliation.
 - b. The building secretary will create Purchase Orders for the following if needed:
 - i. to BMO for hotel
 - ii. to BMO for airfare
 - iii. to BMO for car rental
 - iv. to BMO for meals and incidentals
 - c. Once Purchase Orders are approved, the building secretary will work with the employee traveling to book all needed travel needs.
 - d. The Employee will send any receipts (airfare, hotel, car rental) to the building secretary after booking is confirmed.
 - e. The employee should check out the p-card from the building secretary immediately prior to leaving.
2. During the Conference/Meeting/Etc.
 - a. Employees must make sure their meals (including tips) stay within the IRS per diem limits (www.gsa.gov/perdiem) for the city in which they are traveling
 - b. Employees should use the p-card to pay for meals, ground transportation, and other incidental expenses related to the approved travel.
 - c. Employee will keep track of all documentation related to travel (statements, receipts, etc.). Receipts must be itemized and no alcohol can be included on receipts that will be turned in for reimbursement or p-card reconciliation.

- d. If multiple people from the same building are traveling together and use the same p-card for meals, employees should write names by each item on the receipt in order to ensure compliance with per diem regulations.
3. After the Conference/Meeting/Etc.
 - a. **If using a building p-card for meals and incidentals:** Employee will give all itemized receipts for meals to the building secretary after completing the [Meal Expense Travel Reconciliation Form](#). All receipts for meals, incidentals, and hotel are due to the building secretary within three business days of returning from the trip. The employee (NOT the building secretary) is responsible for compiling and submitting receipts or filling out the Meal Expense Travel Reconciliation Form. Return the p-card to the building secretary.
 - b. **Rarely, it may be necessary to use a personal credit card for meals and incidentals. This should only happen if no p-cards are available for check out. If using a personal credit card for meals and incidentals:** Employee will send all itemized receipts for meals directly to the building secretary for reimbursement, after completing the Meal Expense Travel Reconciliation Form. All receipts are due to the building secretary within three business days of returning from the trip. The employee (NOT the building secretary) is responsible for compiling and submitting receipts or filling out the Meal Expense Travel Reconciliation Form.
 4. Other Things to Remember While Traveling
 - a. Employees are expected to exercise the same care in incurring costs as they would if on a personal trip. Sharing of rooms and automobile travel is encouraged whenever possible.
 - b. Tip Amounts: gratuity for meals or transportation should be reasonable (15-20% tip maximum).
 - c. Employees turning in receipts that include unacceptable expenses charged to the credit card will be personally responsible for those charges. Failure to provide proper documentation for an acceptable charges will result in the employee assuming responsibility for those charges.

PERSONAL REIMBURSEMENTS

[Board Policies: [825](#), [448](#)]

1. Remit all receipts to the Business Office. Expenses without a receipt will not be considered. **In most cases, a cancelled check or credit card charge is not a receipt.** Be sure to obtain a detailed receipt/document showing "paid" if you intend to ask for reimbursement. Original document must be submitted--no photocopies.
2. Submit expense form to the Principal/Supervisor for approval.
3. Building principal, supervisor, or designee will enter the request on the Districts Accounting Software.
4. Expense form is forwarded to the Business Office to be processed with the Purchase Order.

5. Expense will be submitted for payment at the next monthly action item board meeting for action items. Board meetings (for Action Items) are the second Monday of each month. **Reimbursement requests must be received in the Business Office by Tuesday at 10:00 AM the week prior to the regularly scheduled board meeting.** Adjustments to this time table will be emailed.
6. **Claims for reimbursement must be completed within thirty (30) days of the date incurred.** After thirty (30) days, the expense becomes a personal expense. This does include mileage.
7. Mileage must list to-from locations and specific miles/payment--no rounding. Signature of person requesting reimbursement , Home address AND signature of supervisor required.
8. Sales tax will not be reimbursed on personal receipts.
9. Reimbursement may be denied on purchases that were not pre-approved.

REVENUE / DEPOSITS / RECEIPTS

[Board Policies: [806](#)]

1. All revenue received by the school district shall be entered into the official accounting system and deposited in the official school district depository (bank). ([Board Policy 806](#))
2. All checks should be turned in to the appropriate building secretary/office for deposit and should be made out to the Urbandale Community School District or UCSD, not the individual school name.
3. Checks should be issued for the amount of money owed; checks written for over the amount owed cannot be accepted. Two-party checks cannot be accepted.
4. All checks must immediately be restrictively endorsed using an endorsement stamp.
5. All checks and cash receipts should be deposited in the bank daily or when exceeding \$100, whichever occurs first.
6. Whenever possible, cash collections should be received directly from students in the building office by personnel designated by the building administrator. **A receipt must be given for all cash, check and credit/debit card transactions.** You must use a District Receipt book, Log Sheet, or registration receipt form.
7. A deposit sheet (found [here](#)) must be completed and accompany all funds collected and contain the signature of the preparer. Please provide a detailed description of the source of the funds to allow for proper coding.
8. All funds must be kept in a locked drawer until deposited.
9. Copies of all deposits and receipt sheets are delivered to the Business Office via school mail or by School Delivery person. All elementary, middle school and high school receipts must be delivered to the Business Office, via inter-district mail or by district delivery person, no later than the next day.
10. Sponsors/teachers should not personally hold any checks or cash.
11. Sponsors/teachers should personally take all proceeds or fees collected from students directly to the Building Secretary on a daily basis.

12. **Sponsors/teachers will be expected to give receipts for all cash collected. Do not keep money in classrooms overnight.**
13. Do not cash checks for staff/students using school funds. Staff/students must cash checks through one of the local banks. The District is not a bank.
14. The District discourages staff and students from carrying cash in the school building.
15. All cash and checks coming into the building must be checked by someone other than the person making the deposit. On a receipt, one person will write down the date, amount, cash or check#, and sign stating this is correct. The other person will be responsible for doing the deposit. A copy of the receipt will be attached to the elementary, middle school, or high school deposit going to the Business Office and one copy will be kept for the building's records.

GIFTS AND DONATIONS

[Board Policies: [810](#)]

1. All gifts and donations given to all buildings, activities and departments become the property of the District and are controlled by the Board of Education.
2. **It is the responsibility of the building principal or designee to maintain an accounting of expenditures for donations received in their respective buildings.** Principals are encouraged to spend donations in the current fiscal year.
3. The District reserves the right to make the decision as to the most appropriate use and housing of a gift collection.

INVOICES FOR SERVICES RENDERED

The "Invoice for Services Rendered" form is used for payment to an individual who has performed a service to the District. By signing the form, the individual is verifying that he/she has performed the service. By signing and submitting the form to the Business Office, the department is verifying the individual has performed that service at a satisfactory level. This form should not be signed in advance of the service being performed.

Most vendors provide invoices. If a vendor invoice is available, that should be used for processing payments. Generally, the "Invoice for Services Rendered" form will be used for individuals who do not have official invoices.

A Purchase Requisition and Purchase Order must be completed in the Accounting Software. When a Purchase Order number is received from the Business Office, the employee must go into the Accounting Software and do the receiving BEFORE a check can be issued.

The Services Rendered Form can be found [here](#).

HEALTHY KIDS ACT

[Board Policies: [518](#)]

The Urbandale Community School District promotes a learning environment that supports students in developing lifelong healthy behaviors by supporting curriculum that teaches healthy practices and by supporting healthy nutritional practices and regular physical activity.

1. Food and Beverages Sold to Students During the School Day Outside of the Meal Program
 - a. Foods and beverages sold to students on school grounds during the school day (or to students enrolled in Adventuretime) in vending machines, school stores, or otherwise, shall meet nutrition requirements established by federal, state, and local laws and regulations and portion size guidelines and shall be healthy choices.
 - b. Foods of minimal nutritional value (FMNV) shall not be sold to students on school grounds during the school day or during participation in Adventuretime.
2. Foods and Beverages Otherwise Made Available to Students During the School Day Outside of the Meal Program
 - a. District personnel who supply snacks to students during the school day or during Adventuretime shall provide healthy snacks that meet portion size guidelines and nutrition requirements established by federal, state, and local laws and regulations. Other persons providing snacks to students during the school day or to students in Adventuretime are encouraged to provide healthy snacks. For a listing of healthy choices of foods and beverages that are preferred for snacks for students, see the [UCSD Guidelines for Healthy Snacks in the Classroom](#).

For all other guidelines and information about the Healthy Kids Act, please refer to [Board Policy 518](#).

GRANTS

Urbandale CSD has a variety of grant opportunities through local clubs, businesses and the Urbandale Education Foundation. You are encouraged to apply for funding through these grants.

1. **When employees receive a grant, they must contact the Business Office at the Administration Office in order for an account code to be established for that grant.** A copy of the grant award letter and budget will need to be sent to the Administration Office.
2. All expenditures will be done in accordance with the district purchasing policies and procedures. Please pay attention to grant deadlines. It may take from 30-45 days for orders to be received and paid before the grant ends.
3. Applying for a Grant
 - a. Complete the appropriate grant application. Be sure to include all required documentation for grant consideration.
 - b. Use complete sentences and descriptions for the application.
 - c. Submit grant applications by deadlines.
 - d. Be available to present your grant request in person, if needed.
2. Acceptance of Grant
 - a. Notify the Business Office when you have received a grant and provide a copy of the grant request and dollar amount awarded.
 - b. Complete the Grant Budget form (found [here](#)) and submit with each requisition.
3. Grant Expenses
 - a. Grant expenses will be recorded and initialed by grant recipient.
 - b. Compliance with grant proceeds for original purpose of grant will be verified by the building administrator and initialed by the administrator and grant recipient.

MISCELLANEOUS

1. Gift Cards / Certificates
 - a. Gift cards and certificates are considered cash by the IRS.
 - b. Gift cards/certificates cannot be given to staff or students.
 - c. The Auditor of State and DE has determined cash payments/gift cards to students are not acceptable because it is not a public purpose.
2. Donations
 - a. School organizations are not permitted to make donations to other non-profit organizations unless that particular purpose was identified prior to raising the fund. Refer to the Services Rendered Form (found [here](#))
 - b. Staff should not accept gift cards donated to them on behalf of the school.
3. Personal Responsibility
 - a. Failure to follow appropriate fund management procedures may force the district to hold you personally responsible for incurred expenses.
4. Questions
 - a. Contact your building administrator or the CFO in the Administration Office.

TIME & ATTENDANCE

1. Certified Employees
 - a. Time sheets must be completed for all authorized work performed outside of the regular school day. This includes all professional development and summer school.
 - b. These time sheets will need to be APPROVED by the Administrator that oversees that area/hours. Extra hours worked for curriculum work will need to be submitted and approved through the curriculum office.
 - c. Deadline for those time sheets to be to Payroll are the 10th day of the month and will be paid on the 20th day of the month. If this date falls on the weekend, a holiday or a time when UCSD is on break, the pay date will be on the preceding Friday.
2. Substitute Certified Employees
 - a. All Certified Substitute Employees will use the Absence Management system to be paid for half days or whole days worked, on the 20th of each month.
 - b. Days worked the 11th through the 10th will be paid on the 20th.
3. Classified Employees
 - a. All classified employees will use the Time and Attendance system, scanning their prox card/ID card on the time clock for all their IN/OUT swipes, to be paid accordingly.
 - b. If a classified employee has any missed swipes or other issues, the employee's supervisor will correct.
 - c. All hours worked from the 11th through the 25th, will be paid on the 10th of the following month. Hence, hours worked 26th through the 10th of the next month, will be paid on the 25th of that month. If pay dates fall on a weekend, pay date is the preceding Friday. If a pay date is during a break, pay date will be the last day of school prior to break.
4. Substitute Classified Employees
 - a. All substitute classified employees will use the Time and Attendance system, scanning their prox card/ID card on the time clock for all their IN/OUT swipes, to be paid accordingly.
 - b. Pay schedule of all substitute classified employees will be paid as permanent classified employees, on the 10th and 25th of each month.

PAYROLL AND BENEFITS

The Urbandale Community School District payroll department is responsible for the timely payment of salaries and wages.

Payroll works with the Human Resources (HR) department to ensure district employees are paid accurately and timely. All new staff should work directly with HR to fill out new employment paperwork.

1. Payroll is responsible for..
 - a. Processing payroll – timely payment to all employees
 - b. Employee payroll deductions – IPERS, United Way, child support, garnishments, tax liens and other similar deductions.
 - c. Processing direct deposit changes.
 - d. Changes to W-4 tax information
 - e. Preparation and submission of payroll ACH direct deposits
 - f. Preparation and submission of district payroll related tax deposits
 - g. Payroll-related Account Payables payments for medical, dental, vision, flex reimbursement accounts, and TSA's
 - h. Answering department and employee calls and emails.
 - i. Managing and balancing payroll-related changes arising from pay assignments changes, set increases and new hires, and resign/retires
 - j. Managing overpayment procedures
 - k. Issuance of supplemental checks when needed
 - l. Calculation of vacation payouts for employee separation
 - m. Completion of Verification of Employment (VOE)
2. Online Payroll Resources -- Employees can access online payroll resources from their home computer, personal smartphone, or work computer by using one of the following systems:
 - a. Employee Service Portal (ESP), a system employees can access their pay stubs, W-2's, employer forms, annual notices, and insurance information. The employees can also make changes to any of their demographic information
 - b. Time and Attendance, classified employees use this system to record hours worked.
 - c. Absence Management, a system that all permanent employees use to request days off and track their absences.
3. Updating Personal Information
 - a. If an employee has a name change, he or she should send a copy of that new Social Security card to HR, at which time all systems will be changed.
 - b. If an employee moves, their change of address should be changed in the ESP system.

4. Direct Deposit

- a. Urbandale Community School District requires direct deposit for all employees as a condition of employment. Employees can make changes to their bank information at any time with the use of the Direct Deposit form that can be found on the ESP system .
- b. The Direct Deposit will not be enforced until the form is completed and given to the Payroll department. If an employee does not have access to a financial institution, then the form giving UCSD the permission to mail the check (Authorized to Mail Pay Check), will be completed and returned to the payroll department.
- c. Due to the end of the fiscal year, there will be a period employees will be unable to make changes to their direct deposit or banking institution each year. Consequently, changes should be made prior to the blackout period. Generally, this annual blackout period will start the last week of June and run through the middle of August.

5. Federal and State Tax Information (W4)

- a. Upon hire with the district, each employee fills out withholding forms (W4).
- b. There are several situations where employees may want to make changes to their withholdings, including marriage, divorce, birth/adoption, dependent child becoming independent, owing taxes the year before, receiving a large tax refund the year before, receiving a lump sum contract payout at retirement or receiving a vacation payout.

6. Pay Stubs

- a. Employees have access to view their pay stub on the ESP system on each pay date.

7. Year-End Notices

- a. An employee can view all W-2-s and 1095C's on the ESP system.
- b. The annual RIC notice will be on the ESP system under the tab –Annual Notices

8. Comp Time and Overtime

- a. All non-exempt (hourly) employees will decide if they want the additional hours worked beyond the 40 hours a week, paid as overtime or banked as comp time.
- b. Our standard work week is Sunday through Saturday.

9. Co-Curricular Assignments

- a. Non exempt (hourly) coaches, will be paid at a rate of \$10/hour for each hour recorded in the Time and Attendance system, on the 20th of each month, their sport is in session. The last month of their contract, they will be paid the balance of their contract.
- b. An exempt coach will receive their coaching salary divided evenly over their teaching contract (12 months).

SUMMARY

The Iowa Constitution and Iowa Code address the “Public Purpose” concept regarding the use and appropriation of public funds and property and anyone using such public funds/property for private purpose, personal gain, or to the detriment of the public office commits a serious misdemeanor. The following questions should be considered before using public money – (1) Does the expenditure directly benefit a significant part of the public? (2) Is a public purpose served? (3) If the local paper headlines stated that public funds were used to pay for “xyz”, how would the community react? (4) Can the community see the relationship of the expenditure to the education of children?