

FINANCE

Finance Policy was adopted and approved by the Lewis County Board of Education June 2, 2003 (policy effective date is July 1, 2003) Section 7.3 updated on September 8, 2008. Section 7.3.17-7.3.35 was new and approved on April 11, 2011.

7.1 BUDGET

- 7.1.1 Budget The annual preparation:
- 7.1.2 Budget Planning the budget,
- 7.1.3 Budget Preparing the budget,
- 7.1.4 Budget Public involvement,
- 7.1.5 Budget Adopting the budget – budget calendar.
- 7.1.6 Budget Preparation of the budget - The superintendent is responsible for the preparation of the budget. The superintendent shall involve as many school personnel as deemed necessary to plan the budget and related documents.
- 7.1.7 Budget Preliminary budget; levy estimate - WV Code 11-8-9
- 7.1.8 Budget Public hearing – WV Code 18-5-4
- 7.1.9 Budget Submission and approval of budget – WV Code 18-9-B6
- 7.1.10 Budget Adoption – WV Code 18-9-B6
- 7.1.11 Budget Fiscal reports to the State Department of Education – WV Code 18-9B-20

7.2 BUDGET MANAGEMENT AND FISCAL CONTROL – See County Procedures Manual for County Boards of Education

- 7.2.1 Budget Management... The chief school business official (CSBO) treasure is responsible for the management of the financial affairs of the county board. The CBSO will manage a system of internal controls designed to deter fraud, to insure all transactions of the board are properly reported in the financial records of the board and to insure all transactions are in compliance with applicable laws and regulations.
- 7.2.2 Budget Management... A financial statement will be prepared, showing the following in detail for each line item: current month expenditures, year-to-date expenditures, and encumbrances approved budget amounts and the unencumbered balances.
- 7.2.3 Budget Management... Budget adjustment during fiscal period – The board of education will approve all supplements and transfers of monies budgeted to all funds of the board of education. Approved supplements and transfers will be submitted to the State Department of Education Office of School finance for final approval.

7.3 EXPENDITURES (See The Handbook of School Finance in West Virginia)

- 7.3.1 Expenditures All-purchasing shall be the responsibility of the superintendent. The superintendent may, however delegate this responsibility as appropriate for administering the school system.
- 7.3.2 Expenditures All purchasing procedures shall be in accordance with The Handbook for School Finance in West Virginia.
- 7.3.3 Expenditures Requisitions and Purchasing – The purchasing procedures of the Lewis County Board of Education are as follow:
- 7.3.4 Expenditures Obtain and complete a requisition form for the goods or services needed.
- 7.3.5 Expenditures Present the completed requisition to the principal or department administrator for approval and signature.
- 7.3.6 Expenditures Requisitions involving the expenditure of federal funds are forwarded to the director of the federal program to be reviewed, approved and coded.

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- Requisitions involving the expenditure of non-federal funds are forwarded to the CSBO to be reviewed, approved and coded.
- 7.3.7 Expenditures Requisitions that are not approved are marked denied and returned to the individual that initiated the request.
- 7.3.8 Expenditures All requisitions are forwarded to the CSBO for review and then forwarded to the superintendent for approval. Once approved the requisitions are processed and purchase orders generated.
- 7.3.9 Expenditures The newly generated purchase orders are forwarded to the superintendent or his designee for review and signature.
- 7.3.10 Expenditures Once purchase orders are approved and signed, a copy is sent to the individual who made the request and the vendor is contacted to complete the purchase of goods or services needed.
- 7.3.11 Expenditures If these procedures are not followed “the individual making an unauthorized purchase may incur a personal obligation to the vendor for the expense incurred even though the materials or services are used in the public school system.” This is according to the Handbook for School finance in West Virginia developed by the West Virginia Department of Education.
- 7.3.12 Expenditures Receiving System – The individual that initiated the request for goods or services is responsible for notifying accounts payable that the goods or services have been received, the order is complete, and may be paid. The green copy of the purchase order is to be used as a receiving report. The individual receiving the goods or services must note on the green copy that the order is complete then sign and date it. The receiving report is then forwarded to accounts payable.
- 7.3.13 Expenditures Emergency Procedure System – When an emergency situation arises, manual purchase order numbers are available from the business office for the same day purchase of goods and services.
- 7.3.14 Expenditures Accounts Payable System - Once the receiving report, the purchase order, and the vendor’s invoice are matched, the bills will be paid. The business office will verify all budget coding.
- 7.3.15 Expenditures Bids - Formal bids are required when the purchase is with federal funds and exceeds \$2,500 or when the purchase is for a construction contract where the total cost exceeds \$25,000 regardless of funding source. For all other purchases made with non-federal funds, formal bids are required when the cost exceeds \$15,000.
- 7.3.16 Expenditures All bids must be submitted to the superintendent, as secretary of the board of education, at 239 Court Avenue, Weston, West Virginia.
- 7.3.17 Expenditures Credit Card Usage
- 7.3.18 Expenditures The purpose of this policy is to establish guidelines for credit card usage as an alternative payment method for purchase of commodities and services, or for the payment of authorized travel expenses. All normal purchasing policies must be followed, regardless of the payment method, including the issuance of purchase orders.
- 7.3.19 Expenditures The credit card program of the Lewis County Board of Education includes the various vendor issued credit cards and the purchasing card provided through P-Card Program created and administered by the WV State Auditor’s Office.
- 7.3.20 Expenditures At no time will the Board’s credit cards be used for personal purchases or to obtain cash, cash advances or cash credits. Credit cards may not be used to pay a vendor that requires the payment of a surcharge. Cardholders are required to inform merchants that the purchase is being made for the Lewis County Board of Education and is not subject to State or local sales tax.

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7.3.21 Expenditures

Vendor issued credit cards:

7.3.22 Expenditures

Vendor credit cards are issued in the name of Lewis County BOE. Once the approved purchase order is ready, an employee may sign out the appropriate credit card from the finance office to complete the purchase. When the purchase is complete the employee will sign the receipt and return the credit card and the signed receipt to the finance office. If all items on the purchase order have been received the employee will also sign off on the green copy of the purchase order as usual. The employee is responsible for all purchases made with the credit card while the card is in their custody. No employee is allowed to let another employee use the credit card.

7.3.23 Expenditures

Purchasing card through the WV State auditor's office:

7.3.24 Expenditures

The Treasurer/Chief School Business Official is responsible for administering the Purchasing Card, (P-Card) program for the Board and is the Entity P-Card Coordinator; however, additional employees may be designated as P-Card Coordinators as necessary to manage the P-Card Program and provide segregation of duties. Individual transaction limits and credit limits are determined by the Entity P-Card Coordinator and approved by the State Auditor's Office Local Government P-Card Division. It is a violation of policy to manipulate the ordering, billing, or payment process in order to circumvent established cardholder limits.

7.3.25 Expenditures

Purchasing cards will only be issued to approved, regular, full-time employees. P-cards will not be issued to temporary or part-time employees, contractors, volunteers, or students. Each P-card will be issued in the name of the individual employee. P-Cards cannot be issued generically in the name of Lewis County BOE.

7.3.26 Expenditures

To be issued a P-Card, employees must complete all required forms and attend training provided by the WV State Auditor's Office Local Government Division on the procedures and responsibilities of P-Card use.

7.3.27 Expenditures

Once a P-Card is issued, only the employee whose name appears on the front of the P-card is an authorized user of the P-Card; the P-Card is not transferable and by accepting the P-Card, the employee assumes responsibility for their P-Card and responsibility for all charges made with their P-Card.

7.3.28 Expenditures

All aspects of the P-Card and related documents must be kept secure. P-Card delegation is prohibited. P-Card delegation includes allowing an individual other than the cardholder to:

7.3.29 Expenditures

have physical possession of the P-Card to make payments to point of sale vendors;

7.3.30 Expenditures

have access to the P-Card number and expiration date to make payments via telephone, internet or in person;

7.3.31 Expenditures

have access to receipts or invoices that display the P-Card number and expiration date.

7.3.32 Expenditures

Purchases may be made by phone, fax, mail, in person or by secured internet site. A secured internet site has a closed "lock" on the screen. Cardholders may use the P-Card for authorized travel expenses; however, since employees are provided per diem for meals when traveling, the P-Card cannot be used to purchase meals.

7.3.33 Expenditures

It is the cardholder's responsibility to make sure the vendor has the complete shipping address and to provide a tax exempt certificate for in state purchases. It is also the cardholder's responsibility to obtain an itemized invoice or receipt for the transaction.

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- 7.3.34 Expenditures Lost or stolen P-Cards must be reported to the P-Card coordinator within 24 hours to limit cardholder liability. Upon termination of employment for retirement, voluntary separation, resignation, or dismissal, or in the event of transfer or relocation, the Cardholder agrees to surrender and cease use of the P-Card. In addition, the Cardholder may also be asked to surrender the P-Card at any time deemed necessary by the Board’s administrative staff.
- 7.3.35 Expenditures Employees failing to properly follow purchasing policies, procedures, and State law associated with the purchasing card program are subject to disciplinary action up to and including revocation or limitation of purchasing card privileges, a period of probation, or mandatory purchasing card training. Further, employees may be subject to disciplinary action up to and including termination and prosecution by the school system, and subject to civil action by the credit card company for personal liability if the employee knowingly pays for items intended for personal use.
- 7.3.36 Expenditures Approval and payment of bills – Refer to WV Code 18-9-3.
- 7.3.37 Expenditures Capital Asset Inventory and Capitalization *(Approved by the LCBOE in session 4-5-04)* – Under the direction of the superintendent, the CSBO will manage the daily operation of the perpetual capital asset inventory system to order, receive and record capital assets into the property record in accordance with the Procedures Manual – Fixed Asset Inventory System for County Boards of Education in the State of West Virginia.
- 7.3.38 Expenditures The capitalization level shall be \$5,000.00. The capitalization for buildings is \$100,000.00.
- 7.3.39 Expenditures Payrolls/Pay days – Employees shall be paid in the following manner:
- 7.3.40 Expenditures All employees shall be paid twice a month; pay days to be the 15th and 30th.
- 7.3.41 Expenditures If a payday falls on a weekend or holiday, the paychecks shall be issued the preceding workday.
- 7.3.42 Expenditures Payment for extra-curricular and extra-duty contracts:
- 7.3.43 Expenditures Payments for extra-curricular contracts shall be included on the employee’s 15th regular check. The amount of seasonal contracts (such as coaching contracts) shall be divided equally among the checks during the contract period.
- 7.3.44 Expenditures Payments for extra-duty contracts such as ticket workers, chaperones, extra bus trips/shuttle runs, etc. shall, upon verification and approval, be paid with the next payroll run after receipt in the payroll office.
- 7.3.45 Expenditures Payment schedule for athletic coaches – Athletic coaches shall be paid by the following schedule:

FALL <i>1/3 OF THE SALARY FOR EACH OF THE FOLLOWING MONTHS:</i> SEPT OCT NOV	WINTER <i>1/3 OF THE SALARY FOR EACH OF THE FOLLOWING MONTHS:</i> DEC JAN FEB	SPRING <i>1/3 OF THE SALARY FOR EACH OF THE FOLLOWING MONTHS:</i> MAR APR MAY	PAID SUPPLEMENT OVER 10 MONTHS SEPT - JUNE
FOOTBALL	BASKETBALL	TENNIS	CHEERLEADING
SOCCER	WRESTLING	TRACK	ATHLETIC DIRECTOR
VOLLEYBALL		BASEBALL	ATHLETIC TRAINER
GOLF		SOFTBALL	

- 7.3.25 Expenditures Payroll deductions - PEIA insurance premiums will be deducted the 15th of each month for the current month (i.e. September premiums deducted September 15th) with the following exceptions:
- 7.3.26 Expenditures June premiums – deducted May 30th

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- 7.3.27 Expenditures July premiums – deducted June 15th
- 7.3.28 Expenditures August premiums – deducted June 30th
- 7.3.29 Expenditures All other insurance premiums will be deducted on a 10 month basis the 30th of each month.
- 7.3.30 Expenditures Deductions for garnishments and saving account deposits are made every pay period.
- 7.3.31 Expenditures Deductions for summer savings program and annuities are made over 10 months, September thru June.
- 7.3.32 Expenditures Method of pay – Employees may choose to receive their annual salary in the following manner:

Employment Term	Number of Checks	
200 or 205 days	20 – 1 st check September 15 th	24 – 1 st check September 15 th
210 or 215 days	21 – 1 st check August 30 th	24 – 1 st check September 15 th
220 or 225 days	22 – 1 st check August 15 th	24 – 1 st check September 15 th
230 or 235 days	23 – 1 st check July 30 th	24 – 1 st check July 15 th
240 or 250 days		24 – 1 st check July 15 th

- 7.3.33 Expenditures Once an employee has selected his/her method of pay, that method of pay shall remain in effect for that year and each succeeding year unless the employee signs the proper form to change his/her method of pay by July 1 of the school year.

7.4 BONDING

- 7.4.1 Bonding Authorization to issue and sell bonds – Refer to WV Code 13-1-1 through 34.

7.5 INVESTMENTS

– Refer to WV Code 18-9-2d

7.6 FINANCIAL REPORTS

- 7.6.1 Financial Reports Publication of financial report – Refer to WV Code 18-9-3a
- 7.6.2 Financial Reports Audit of school finances – The board of education is subject to an annual audit in accordance with the office of Management and Budget (OMB) Circular A133.

7.7 INSURANCE MANAGEMENT

– See WV Code 18-5-13, Item 8 and 16

- 7.7.1 Insurance Management Insurance placement procedures – The county board of education appoints, by majority vote, an agent-of-record or may act as its own agent to investigate coverage available and advises the board of education of needed insurance coverage, especially as it relates to property insurance.
- 7.7.2 Insurance Management Insurance coverage (purpose) – Public liability, including comprehensive general liability, personal injury liability, professional liability, stopgap liability, wrongful act liability, and auto non-ownership liability. Fleet insurance: Bodily injury and property damage, combined. Single unit - \$300,000.00; additional coverage for driver education cars – ACV and \$100 deductible collision. Fleet fire and theft insurance (driver-education cars excluded) Flood Insurance

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7.8 CENTRAL OFFICE RECORDS

- 7.8.1 Central Office Records Personnel Records – All records dealing with and relating to personnel are kept filed in an orderly manner at the central office. Personnel information kept includes information relating to certificates, experience and payroll. (Medical records, sick leave, worker’s compensation etc. records are kept apart from the typical personnel records.)
- 7.8.2 Central Office Records Board of education records – See “Records Retention Schedule” in Handbook for School Finance in West Virginia.
- 7.8.3 Central Office Records Building and lands records - (See “Records Retention Schedule” in Handbook for School Finance in West Virginia.)

7.9 FINANCE – RESPONSIBILITY – Refer to WV Code 18-9B-17.

7.10 SCHOOL BOARD TREASURER - Refer to WV Code 18-9-6 and 18-9-6a.

7.11 INDIVIDUAL SCHOOL ACCOUNTING

- 7.11.1 Indv. Sch. Accounting Organization and Management - Individual schools shall maintain financial records and accounts for funds in accordance with the Accounting Procedures Manual for the Public Schools in the State of West Virginia and the Handbook for School Finance in West Virginia.
- 7.11.2 Indv. Sch. Accounting Reports and audits – Monthly financial reports are required to be submitted to the county superintendent’s office on prescribed forms within five days following the close of the month. The individual school’s annual financial report shall be prepared by the principal as prescribed by the West Virginia Department of Education. An audit of the school finances will be performed annually.

7.12 TRAVEL

- 7.12.1 Travel This travel policy does not apply to contractors and non-employees. All consulting, contractor and non-employee travel is to be included as part of the fee agreement.
- 7.12.2 Travel It is the policy of the Lewis County Board of Education to pay the reasonable travel expenses of any employee or board member authorized travel to conduct official business on behalf of the Lewis County Board of Education. At no time shall any employee or board member be reimbursed for any expense that has been or will be reimbursed by any third party. The travel reimbursement form will be used for all claims. All expenses shall be itemized and no expense, except for meals, will be reimbursed without receipts. The travel reimbursement form is a sworn affidavit for the expenditure of public funds and the employee’s and the supervisor’s signatures shall signify the legitimacy of the request. Employees and board members are responsible for submitting the travel reimbursement request and all required attachments to the treasurer for payment. A copy of the completed request to attend signed by the superintendent or board president must be attached to the travel reimbursement request. The board of education recognizes the importance of continuing education and the need for the board to be represented at different functions, however the board also recognizes that the educational process suffers when the instructional staff is absent, therefore instructional staff may only be approved for travel on no more than (six) 6 instructional days in any fiscal year. Additionally, any employee whose absence requires the services of

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- a substitute is also limited to six (6) instructional day absences a year. Any request in excess of the six (6) day limit must have the approval of the principal, the superintendent and the board.
- 7.12.3 Travel Authorization – All travel must be approved in advance. An in-state travel request must be approved by the employee’s supervisor and then presented to the superintendent or his designee for approval. All out of state travel must be approved by the employee’s supervisor and then included in the consent agenda for approval by the board during a regular board meeting prior to the date of travel. All supervisors must consider the staffing requirements of the school/department when considering travel requests. If more than one individual submits a travel request for the same day, the supervisor must consider staff development hours already completed and travel costs already incurred by the employees in order to select who may be approved on the date in question. Individuals approved to attend may be required to provide staff development for other Lewis County board employees. The authorization of travel is subject to availability of funds. At no time will the Lewis County Board of Education reimburse any travel expenses for business other than that of the Lewis County Board of Education.
- 7.12.4 Travel Mileage – Mileage shall be paid according to the rate established by the General Services Administration (GSA). This includes the reduction in rate if assigned a county vehicle. All mileage is subject to verification using software or Internet services available for planning trips. Whenever more than one employee/board member is attending the same meeting, they are requested to car pool.
- 7.12.5 Travel Meals and Incidental Expenses – Employees or board members will be paid a per diem for meal expense, defined to include actual expenses for food, service and gratuities in accordance with the Meal & Incidental Expenses (M&IE) Rates as established by the GSA. It shall be understood that the maximum daily rates are not automatically reimbursed to the employee/board member. The meal allowance shall be limited to 75% of the allowable daily rate for the day of departure and the day of return. Meals will be reimbursed only when an overnight stay is required. An annual notification of the allowance shall be made to all employees.
- 7.12.6 Travel Lodging – Lodging reimbursements will be limited to the lesser of the single conference room rate or three times the CONUS lodging per diem rate according to the GSA rate. Receipts are required, the hotel/motel invoice or folio shall be the official document used for reimbursement. Allowable reimbursement for lodging shall include the actual expense for overnight accommodations and all-applicable taxes and surcharges.
- 7.12.7 Travel Commercial Airlines – Allowable reimbursement for commercial airline travel shall be limited to the actual cost for the least expensive logical fare by the most direct route or a reasonable alternative only if it results in a lower fare. The employee/board member must attach the “passenger receipt portion” of the ticket to the travel reimbursement request.
- 7.12.8 Travel Commercial Rental Vehicles – Reimbursement for rentals will be at actual cost for the daily rental fee for a mid-sized or smaller vehicle, plus collision damage insurance (if the rental is for less than seven days), mileage fees and fuel costs. Reimbursement will be made for full sized vehicles only if three (3) or more employees/board members are traveling together on business for the board. When courtesy transportation provided by a hotel or motel is available, the employee/board member is expected to take advantage

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- of the service. When no courtesy transportation is available, the employee/board member will be reimbursed for taxi or bus transportation.
- 7.12.9 Travel Other Travel Expenses – Additional travel expenses other than meals and lodging will be reimbursed with detailed receipts stating the nature and amount. Fees or charges for attendance at conferences, meetings, seminars and/or workshops are reimbursed expenses when supported by a receipt.

7.13 CHILD NUTRITION COLLECTION POLICY/COLLECTION AND TRACKING OF DEBTS

- 7.13.1 Nutrition/Debt Collectio Billing Procedure: Bills will be calculated and distributed to students by the 10th of each month, beginning October 10.
- 7.13.2 Nutrition/Debt Collectio Payment in full is due 10 days after bill received.
- 7.13.3 Nutrition/Debt Collectio All bills will be considered past due if not paid in full by the 20th of each month following the billing. A second bill will be mailed when the bill becomes past due.
- 7.13.4 Nutrition/Debt Collectio A demand letter will be sent to the parent when the bill is 30 days old. The letter will request full payment within 15 days of receipt.
- 7.13.5 Nutrition/Debt Collectio The account becomes delinquent if full payment is not received within the 15 days.
- 7.13.6 Nutrition/Debt Collectio All delinquent accounts will automatically lose the privilege of charging. Parents will be notified by mail that charge privileges have been suspended. The letter will include a list of alternatives for lunch. Parents must send cash daily, pay the bill in full or send a bag lunch. Sending a child to school without money for a meal or a bag lunch may be interpreted as child neglect by the authorities.
- 7.13.7 Nutrition/Debt Collectio At the time when the account becomes delinquent, the school principal must stop charge privileges. Further debts incurred by the child will automatically become the responsibility of the School/Principal and the additional debt will not be the liability of the Child Nutrition Program.
- 7.13.8 Nutrition/Debt Collectio The collection of delinquent accounts may be pursued through a collection agency or magistrate court.
- 7.13.9 Nutrition/Debt Collectio Collection and Tracking of Debts - The Lewis County Board of Education has the authority to track and collect all debts. However, circumstances may arise which would justify termination of debt. All debts and all costs associated with the collection of an account will become the liability of the debtor. Circumstances could arise which would justify termination of debt and are handled on a case by case basis.
- 7.13.10 Nutrition/Debt Collectio Criteria for Writing-Off Debts Determined to be Uncollectable – A debt is determined uncollectable when the Child Nutrition program cannot recover the debt through enforced collection and there is no realistic expectation for a future collection. A list of accounts deemed non-collectable must be approved by the board before the accounts can be removed from the finance records.
- 7.13.11 Nutrition/Debt Collectio The Cost of Pursuing Collection Is Unreasonable – This means that the Child Nutrition Program should not recover a debt when collection exceeds the amount of the debt unless significant enforcement principle was at stake, such as program fraud. The Child Nutrition Program should always consider the costs associated with the collection strategy before deciding on further collection action.

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- 7.13.12 Nutrition/Debt Collectio The Debtor Cannot be Located – The Child Nutrition Program is unable to locate the debtor after exercising all reasonable attempts to do so.
- 7.13.13 Nutrition/Debt Collectio Bad Check Procedure – A check returned to the Child Nutrition Program for insufficient funds will be handled as follows:
- 7.13.14 Nutrition/Debt Collectio The individual will be notified by telephone and asked to make the check good on day one.
- 7.13.15 Nutrition/Debt Collectio A certified notice will be mailed to the individual if the check is not picked up within ten days. This notice will request full payment of check plus an appropriate service charge.
- 7.13.16 Nutrition/Debt Collectio If no response is made within ten days, the bad check will be sent the magistrate court for collection

7.14 PERSONAL USE OF COUNTY VEHICLE

Approved and amended by the Lewis County BOE in session August 19, 2002

- 7.14.1 County Vehicle/Personal Under certain circumstances related to job responsibilities and duties, the Lewis County Board of Education may authorize an employee to use a county vehicle to commute to and from work. The employee must submit a request in writing to use a county vehicle to commute to and from work. In the event the employee is authorized to use a county vehicle, the value of this benefit will be determined using the Annual Lease Value Rule as described in IRS Publication 15-B Employer's Tax Guide to Fringe Benefits. The value of this benefit will be included in the employee's compensation monthly.

7.15 BOARD CELL PHONES

Original policy approved by the Lewis County BOE in session June 29, 2009.

- 7.15.1 Board Cell Phones The purpose of this policy is to define the use of Lewis County Board of Education issued cellular devices. All applicable Internal Revenue Service regulations shall be adhered.
- 7.15.2 Board Cell Phones The Superintendent shall determine which employees are eligible to receive board of education issued cellular devices. The following considerations may apply when determining whether a cellular device should be issued: issuance of cellular device will promote communication in emergency circumstances, employee has frequent business-related travel, the employee's primary work location requires access to cellular device, and/or there is a reasonable expectation for the Superintendent or other school officials/employees to be able to contact the employee at times other than regular business hours.
- 7.15.3 Board Cell Phones Use of a board issued cellular device is a privilege that may be revoked at any time for inappropriate conduct. The following actions may warrant the termination of a board owned cellular device: budgetary issues that make the phones unaffordable; the use of the board issued cellular device to violate or in violation of Board policy or any government law, regulation, or illegal activity; use of the board issued device to harass and/or annoy others; use of board issued device to operate a personal business; use of a service that requires a fee (such as 900 numbers); damage to hardware over and above the normal wear and tear; excessive personal use during working hours; and/or the user's resignation or transfer to a different position that does not warrant issuance of a Board issued cellular phone.
- 7.15.4 Board Cell Phones It is the employee's duty to exercise reasonable judgment to safeguard the board issued cellular phone against loss, damage, theft, or use by other people.
- 7.15.5 Board Cell Phones All users must abide by state and municipal laws regarding the use of cellular devices while driving. It is the policy of the board to provide a safe and healthful work environment for its employees and, to the extent reasonably possible, to prevent injury to third parties while employees are performing their work activities.

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From time to time, employees may be authorized and required to operate a licensed motor vehicle in order to perform their work activities. If in such case there is an emergency and it is necessary to use a cellular telephone while driving a motor vehicle, the employee must make every effort to pull over, off of the public or privately owned road, to a location where the vehicle does not create a hazard to the employee or to a third party and bring the vehicle to a complete stop. Under no circumstances are employees allowed to place themselves at risk to fulfill business needs. Employees who are charged with traffic violations resulting from the use of their cellular phone while driving will be solely responsible for all liabilities that result from such actions.

- 7.15.6 Board Cell Phones Approved employees are prohibited from making or receiving personal phone calls/text messages, other than “de minimis” personal use, from their board of education issued cellular device. Examples of “de minimis” use include informing a family member of scheduling change due to school business and/or emergencies.
- 7.15.7 Board Cell Phones Employees who have declined a board issued cellular device but may be required to conduct business on occasion shall be reimbursed for reasonable expenses for approved business calls made on their personal cell phones upon presentation of an itemized statement highlighting such expenses. A pro-rated portion of total minutes used and/or standard monthly charges are not reimbursable. An employee’s monthly reimbursement for business calls made on his/her personal cell phone shall under no circumstances exceed the actual monthly cost incurred by the employee for his/her cell phone plan.
- 7.15.8 Board Cell Phones The Lewis County Board of Education assumes no liability for loss or damage to an employee’s personal cellular phone carried in Board vehicles or left on Board property.

7.16 Parent-Teacher Organization, Booster Groups, Other Support

Organizations

New policy approved by the Lewis County BOE in session December 28, 2015.

- 7.16.1 PTA Booster Groups General - It is recognized that school support organizations(SSO); such as parent-teacher organizations, booster groups and other school support organizations; provide an essential function in the support and funding of curricular and extracurricular activities. However, in order for these outside organizations to be effective in their efforts to provide financial support, they must maintain the trust and support of the school community. The Lewis County Board of Education (Board) has developed this policy in an effort to guide and assist the school support organizations with management of financial transactions and reporting.
- 7.16.2 PTA Booster Groups Definition - A "school support organization" means a booster group, foundation, parent-teacher association, parent-teacher organization or any other non-governmental organization or group of persons whose primary purpose is to support a school, school district, school club, or the academic, arts, athletic, or social activities related to a school which collects money, materials, property or securities from students, parents or members of the general public. Furthermore, for purposes of this policy, a group of persons who merely request that students,

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parents, or members of the general public make donations directly to a school district, school, school club, or academic, arts, athletic, or social activity related to a school or assist in the raising of funds for a specific purpose under the sponsorship of a school employee where the funds are turned directly over to the school to be used for the specific purpose for which the funds were raised, shall not be considered a school support organization.

7.16.3 PTA Booster Groups

All school support organizations that will be collecting funds in the name of any school of the Lewis County Board of Education must be approved by the Board every year. In order to be approved by the Board, each organization shall provide the following within thirty days of the annual election of officers but prior to any scheduled fundraising events(excluding concessions):

1. A copy of the organization's registration certificate as a charitable organization from the WV Secretary of State's Office.
2. A copy of the organization's federal tax identification number.
3. A copy of the organization's WV business registration certificate.
4. A description of the organization's purpose.
5. A copy of the organization's by-laws including any changes made during the past year.
6. A copy of the organization's by-laws including any changes made during the past year.
7. A list of the titles, names, addresses and phone numbers for all officers annually.
8. A copy of the current Certificate of Liability Insurance, if applicable.
9. A summary of activities planned for the school year.
10. A copy of the budget for the school year.
11. Provide a description of the ways and means for raising funds for the school year.
12. Provide a copy of the annual financial reports with the reviewer's report for the year that just ended.

7.16.4 PTA Booster Groups

Upon review by the Board, the SSO will receive notification of approval and a list of those SSOs approved to raise funds for the schools of Lewis County will be posted on the web site of the school district.

7.16.5 PTA Booster Groups

Should an SSO's request for approval is denied or a determination is made that the SSO is not in compliance with this policy, the SSO will not be allowed to use Board facilities or hold fundraising activities. However, once the SSO has corrected the issues the SSO may reapply to the Board for approval by providing the items as listed above.

7.16.6 PTA Booster Groups

While all school support organizations shall comply with the requirements described in the *Accounting Procedures Manual for the Public Schools in the State of West Virginia* a summary of the required controls that the organization should practice and a checklist for the review process along with suggested forms are available XXXXXXX.

7.16.7 PTA Booster Groups

In the event that an SSO is unable to comply with these requirements the Board shall require an investigation of the financial records of the SSO. Should the investigation reveal that there are financial irregularities or missing funds the Board shall pursue civil and/or criminal proceedings as appropriate.