**PETTY CASH**

One petty cash fund shall be used instead of multiple miscellaneous cash accounts. Disbursements from the petty cash fund shall be controlled in the same manner as disbursements from the checking account.

To provide for proper control and recording of petty cash, an "imprest system" shall be established. An imprest system is an account set up to make change or pay small obligations for which the issuance of a formal voucher and check would be too expensive and/or time consuming. Imprest accounts derive their name from the fact that the account balance is maintained at a fixed level by regular reimbursement for the exact amount of the checks written.

Under such a system, the amount of cash in the petty cash fund shall be adequate to handle all petty cash transactions for a short period of time, but the balance shall not exceed $500.

Formal petty cash vouchers are to be used for all working fund disbursements. Such vouchers shall be properly approved and supported, and shall be signed and dated by the payee. The maximum amount for individual fund disbursements shall be $25O.

The petty cash fund shall be reimbursed periodically with a check made payable to the petty cash custodian (the Principal or his or her designee). Proper expense accounts shall be charged as reimbursements are made. In addition, the Principal along with the Board shall set restrictions concerning the type and amount of transactions that can be handled through the petty cash fund. All disbursements are to be approved by an authorized person and supported by petty cash vouchers indicating the proper account distribution. To prevent possible reuse, petty cash vouchers and supportive documents shall be cancelled by stamping "PAID".

**PROCUREMENT WITH FEDERAL FUNDS**

It is the objective of GSA (school) to provide equal educational opportunities for all Students within the School. Therefore, it is the intent of the School to study Federal legislation to enhance the educational opportunities, the educational environment, and the physical and mental growth for each Student.

The Superintendent/Treasurer shall review new Federal and State education legislation and prepare proposals for programs s/he deems would be of aid to the Students of the School. The Superintendent /Treasurer shall approve each such proposal prior to its submission, and the Board shall approve all grants resulting from such proposals.

The Board regards available Federal and State funds of aid to local school Schools and communities as a public trust. It forbids the use of such Federal and State monies for partisan political activities and for any use that would not be in accord with Federal or State guidelines on discrimination. The Superintendent /Treasurer shall ensure that each draw of Federal monies is as close as administratively feasible to the related program expenditures. In spending Federal Funds, the School will comply with the requirements of OBM 2 C.F.R. 200.318 through 200.326.

# **FEDERAL FISCAL COMPLIANCE POLICY**

The governing body (“Board”) of GSA adopts the following policy which shall be effective on the date that the policy is adopted by the Board.

SECTION 1. Fiscal Requirements under Title I, Title II and Title IV of NCLB

SECTION 1.1. Supplement not Supplant. GSA shall ensure that federal funds will be used to supplement, not supplant regular non-federal funds.

SECTION 1.2. Documentation. Documentation shall be maintained, or caused to be maintained, by the Business Manager. The documentation must clearly demonstrate the supplementary nature of federal funds.

SECTION 2. Federal Grant Allowable Expenditures. Prior to expending funds, the Business Manager shall consult the appropriate OMB Circular or other federal guidance to determine what costs are allowable. The Business Manager shall ensure that all grant funds are expended in accordance with the Circular or other applicable federal law or rule.

SECTION 3. Employee Time Sheet. If an employee’s compensation is funded by any grant, the School Principals shall ensure that the employee maintains a time sheet on which he or she records the time spent during the work day along with a description of the service he or she performed during that time. The time sheets must contain the signatures of the employee and a school official.

SECTION 4. Charter Schools Program (CSP), NCLB Title V, Part B

SECTION 4.1. Compliance. If GSA receives CSP grants, the Business Manager shall ensure that GSA shall comply and use the federal funds in accordance with all statutes, regulations, and approved applications.

SECTION 4.2. Fiscal Control. The Business Manager shall directly administer or supervise the administration of any projects funding through CSP funds, and shall use fiscal control and fund accounting procedures that ensure proper disbursement of, and accounting for, federal funds.

SECTION 4.3. Procurement. When using CSP funds to enter into a contract for equipment or services the Business Manager shall comply with the applicable federal procurement standards.

SECTION 5. Use of Federal Grant Funds for Procurement

SECTION 5.1. Open and Free Competition. The Business Manager shall ensure that all procurement transactions are conducted in a manner that provides open and free competition. Awards must be made to the bidder/offer or whose bid/offer is responsive to the solicitation and is most advantageous to GSA considering price, quality, and other relevant factors deemed appropriate by the GSA.

SECTION 5.2. Conflicts of Interest. Pursuant to the Conflict of Interest Board Policy, no employee, officer, or agent of, who has a real or apparent conflict of interest, will participate in the selection, award, or administration of a contract supported by federal funds. Employees, officers, and agents may also not solicit or accept favors, gratuities, or anything of monetary value from contractors or their agents.

SECTION 5.3.

a. The solicitation of bids or offers must provide a clear and accurate description of the requirements to be fulfilled by the bidder, technical requirements to be performed including the minimum acceptable standards and specific features of brand name or equal descriptions that bidders are required to meet;

b. Positive efforts shall be made to utilize small businesses, minority-owned firms, and women’s business enterprises whenever possible;

c. The type of procurement instruments used (e.g. purchase orders) must be appropriate for the particular procurement;

d. Contracts are made only with responsible contractors who possess the potential ability to perform successfully under the terms and conditions of the proposed procurement;

f. Procurement documents shall be made available, upon request, to appropriate government officials.

SECTION 5.4. Record Documentation. The Business Manager shall ensure there is a cost or price analysis made and documented with every procurement action as well as appropriate documentation for the basis for contractor selection. The Business Manager shall also ensure the evaluation of the contractor performance and document whether the contractor has met the terms, conditions, and specifications of the contract.

## **PAYROLL POLICY**

The Board of GSA (school) adopts the following policy which shall be effective on the date that the policy is adopted by the Board.

SECTION 1. Accurate & Timely Payroll.

The (insert title) shall ensure that school employees are paid accurately and timely in accordance with applicable laws and rules.

SECTION 2. Payment of School Employees.

School employees shall be paid:

a. In United States currency;

b. By a written instrument (e.g. check) issued by the employer that is negotiable on demand at full face value for United State currency; or

c. By the electronic transfer of funds to the employee’s bank pursuant to a direct deposit agreement signed by the employee.

SECTION 3. Paydays.

a. Exempt Employees. The paydays for exempt employees shall be on (insert date).

b. Non-exempt Employees. The paydays for non-exempt employees shall be on (insert date).

SECTION 4. Withholding of Wages.

GSA payroll manager shall ensure that the wages of school employees are not withheld except in the following situations as permitted by applicable laws and rules.

1. The school is ordered to do so by a court of competent jurisdiction;
2. The school is authorized to do so by state or federal law; or
3. The school has written authorization from the employee to deduct part of their wages for a lawful purpose.

SECTION 5. Teachers Retirement System.

 As prescribed by Statute, all teachers at GSA shall be members of the Public School Retirement System St. Louis and subject to its requirements. The Board shall expend for teacher retirement and compensation for instructional staff an amount that reflects the requirements as outlined in Missouri State Statute and Department of Elementary and Secondary Education regulation

## **USE OF SOCIAL MEDIA BY TEACHERS, STAFF, AND STUDENTS**

The Board of GSA (School) adopts the following policy effective on the date that the policy is adopted by the Board.

The Board of GSA (School) understands the value of social media and the benefits offered by digital communication devices for providing quick and easy interaction among peers, students, and families. This policy is intended to support teachers, staff, and students by ensuring that all teachers, staff, and students clearly understand the many factors and possible ramifications to consider when using social media. This policy is in addition to, and complements, existing and future Board of Education policies.

TEACHERS AND STAFF

The Board of GSA (School) does not take a position on teachers and staff using social media for personal use on personal time. If teachers and staff choose to do so, they should keep in mind the following:

* Teachers and staff should not use personal social media accounts to communicate with students and families regarding topics pertaining to your work with GSA (School).
* Do not “friend,” “follow” or otherwise interact with students from personal social media accounts.
* Always write in the first person and make it clear that you are speaking for yourself and not on behalf of the school
* Do not post school related information including but not limited to student information, pictures, and work-product exemplars on personal social media sites.
* Do not share confidential information about internal school discussions.
* Avoid communicating with students and families using personal social media sites, personal email accounts or personal phone numbers.

Social media is an excellent way to share information with families and students. If teachers and staff choose to utilize social media for school related purposes, teachers and staff should utilize the same professional standards, respect, and integrity as if it were a face-to-face communication.

* Use school contact information (email, address, phone, etc…) for creating and maintaining accounts, including student accounts.
* Inform parents of social media created for classroom use and its educational purpose.
* Respect copyright and fair use guidelines. Be sure to cite your source when quoting and use Creative Commons[[1]](#footnote-1) licensing when possible.
* If you make a mistake, admit it and correct it quickly. Clearly state if you’ve corrected a previous post and apologize if appropriate.
* Treat social media created for school related purposes like a classroom. Monitor closely the interactions between students and deal with inappropriate use immediately.
* When using social media, never reveal information about students including but not limited to their grades, course enrollments, and class schedules. Doing so could be a FERPA violation.
* If posting photos and videos of fellow staff and teachers, seek their permission before posing.
* If posting photos and videos of students, ensure there is a signed parent/guardian permission form on file for each student.

STUDENTS

As a GSA (School) student you represent your school even when you are not posting to social media sites during class time. You should follow these guidelines anytime you post material that could identify you or your relationship to the school.

* Be aware of what you post online-- social media is public. Do not post anything you don’t want friends, parents, teachers, or a future employer to see.
* Follow the school’s code of conduct when writing online. It is acceptable to disagree with someone else’s opinions, however, do it in a respectful way. Make sure that criticism is constructive and not hurtful. What is inappropriate in the classroom is inappropriate online.
* Do not share your password with anyone other than your teachers and parents.
* Do your own work. Do not use other people’s work without their permission. Be aware that it is a violation of copyright law to copy and paste someone else’s thoughts. It is good practice to hyperlink to your sources.
* Do not use pictures, videos, songs, and audio clips you do not have permission to use. This may be a violation of copyright laws.
* Social media posts should be well written. Follow writing conventions including proper grammar, capitalization, and punctuation.
* If you come across inappropriate material that makes you feel uncomfortable, or is not respectful, tell your teacher or parent/guardian right away.
1. [↑](#footnote-ref-1)