

Business Procedures Manual

**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.**



Urbandale Community School District

**11152 Aurora Ave
Urbandale, IA 50322**

INTRODUCTION

Guiding Principles:

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.

Acknowledgement:

This manual is a guide for those individuals responsible for working within the district’s financial organization. This manual provides a framework to continue in a structured and disciplined way so that accuracy and reliability of financial information is at a high level. While the manual serves as a guide it still relies on the human elements of honesty, integrity, and discipline. This manual will also require teamwork throughout the district from all who are assigned responsibility so that the controls that are in place will work effectively.

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WHERE THE DOCUMENT IS LOCATED

- The Business Procedures Manual can be found on the UCSD website. It is on the “BUSINESS SERVICES” page which is located under the “OUR DISTRICT” tab - <http://www.urbandaleschools.com/our-district/business-services/>
- The Manual can also be accessed on Frontline.

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BID PROCEDURES

[Board Policies: [814](#)]

Purchase of services, supplies, and equipment costing less than \$15,000 shall be governed by the rules and regulations set forth in the business procedures manual.

The superintendent will have the authority to authorize purchases without competitive bids for goods and services costing under \$5,000 to \$15,000 without prior board approval. For goods and services costing more than \$15,000 and less than \$25,000, the superintendent will be presented quote(s) of the goods and services to be purchased prior to approval of the board.

The Board requests that 2 bids are provided if possible for goods that cost \$5,000 and above. Competitive sealed bids are required for purchases, other than emergency purchases as determined by the Superintendent, for goods and services that cost \$25,000 or more.

The Bid Sheet (Pg.18) is required as part of the bid procedure. It is located in the Appendix of this manual.

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 **PRIOR** to placing an order, requesting a service or making a purchase with a credit card. This includes classroom and office supplies, requests for service work on district equipment, registrations, membership dues, all credit card purchases, and resale items (t-shirts, band instrument supplies). Resale items must have all monies collected prior to purchasing.

- 1) An employee completes a Request for Materials/Services (Pg.20) with supporting documentation.
- 2) A requisition is sent to the principal/supervisor for approval.
- 3) The requisition is entered into Web Link and goes through designated approval chain. Verify the correct vendor is selected. Contact the Business Office with vendor address changes.

- 4) A purchase order is created by the Business Office and a copy of the purchase order is sent, via email, to the person who generated the requisition. The order can then be placed. Please make sure the vendor is not billing sales tax. When placing an order with an approved purchase order, 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. Send via interschool mail any invoices received in the building to the Business Office.
- 5) When merchandise is received, the staff member who originated the purchase order will record the date it is received in the Web Link purchase order receiving module and verify the accuracy of the order. If a partial order is received, please receive in Web Link ONLY the items that have arrived. If your P.O. does not list the specific details of your purchase, please send packing list(s) to the Business Office with the corresponding P.O. indicated.
- 6) When the invoice is received, Accounts Payable will match the invoice with the purchase order and process for payment. An invoice is needed in order to make payment.
- 7) All documents submitted to the Business Office should be originals. No photocopies. Please submit all paperwork in a timely manner.
- 8) Each P.O. should be a separate order. Please do not combine.
- 9) P.O.s must be done in the fiscal year that the items arrive.
- 10) 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

- Email new vendor information to the Business Office. We will need the vendor name, complete address, and what we are purchasing. If the vendor is providing a service, we will need a completed W-9.
- 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, Teacher Quality Development, Curriculum, Lead the Way, etc.
- Employees that do not use the purchase order procurement system may be held personally responsible for the purchase.

P-CARD PURCHASES

Any official or employee using a district credit/procurement card shall submit to the district Business Office original receipts for the purchases showing the date of the transaction, the vendor, the items purchased, the cost of the items and any other detail. Receipts must be printed for purchases made via the Internet with payment by credit/procurement card also showing the details of the purchase. District officials must insure that the district is not inadvertently charged for sales taxes. Failure to provide a proper receipt may make the employee responsible for expenses incurred. In exceptional circumstances, the Superintendent or Board may allow a claim without proper receipt. Written documentation explaining the exceptional circumstances shall be maintained as part of the district's record of the claim.

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 will complete a Request for Instructional Materials/Services Form (Pg.20)
- 2) The request is approved by the principal/supervisor.
- 3) The request is entered into the Accounting Software for approval.
- 4) Hy-Vee cards may be checked out from the building secretary upon presentation of an approved purchase order.
- 5) Upon completion of a Hy-Vee purchase with a purchase order, return the credit card to the building secretary, and submit a receipt with a purchase order # written on it to be forwarded to the Business Office. Do not keep credit cards overnight.
- 6) 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.

STUDENT ACTIVITY ACCOUNTS

[Board Policies: [822](#)]

Revenue raised for student activity funds must be used for co-curricular or extracurricular 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) A Deposit Sheet (Pg.22) 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.
- 5) Money collected must be turned in to the appropriate building office for safe keeping.
- 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. 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 used for 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 (Pg.23). 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) 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](#).
- 5) Follow school guidelines regarding depositing funds, use of school purchase orders for merchandise and payment of invoices in a timely manner.
- 6) 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 (Pg.28)
- 7) During fundraising, an accurate accounting of merchandise and funds must be maintained. No merchandise or funds will be given in trade for work to volunteer activities. All merchandise will be sold or returned to the vendor for credit.
- 8) Sponsor must collect Money Received from Fundraisers Form (Pg.26) from each student. Copies of these forms are to be given to the building secretary with the Deposit Sheet (Pg.22)
- 9) Deposit funds daily with the building secretary for safekeeping. Do not hold funds in the classroom, desk or file cabinet overnight.
- 10) A deposit sheet (Pg.22) 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 to the bank. Use a receipt sheet for each deposit. A copy of the deposit and receipt sheet is sent to the Business Office.

- 11) 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.
- 12) The District Wellness policy must be considered when planning a fundraiser. ([Policy 518](#)).
- 13) 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 (Pg.28)

NOTES

- 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

- 1) Contact the vendor for total cost of items including shipping, silk screening and other additional charges to get an estimate of the cost. Do not place the order at this time.
- 2) Submit a Request for Materials/Services Form (Pg.20) 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 Received from Students Form (Pg.27).
- 4) Submit the approved Request for Materials/Services and the collected funds to the building secretary. A Deposit Sheet (Pg.22) 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 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 bill payments 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 our website.
- 3) Checks will be distributed following the board meeting.

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.

- 1) Staff leave must be approved by the building principal or supervisor through the Absence Management system prior to the time of travel.
- 2) Remit a travel claim for mileage, meals, hotel, etc. Itemized original receipts, showing the date, name and address of the business, and detailing the cost incurred, are required. Employees will be reimbursed Per Diem, according to IRS regulations.
- 3) To prepare for meals during travel, Staff must turn in a Meal Expense Travel Reconciliation Form (Pg.29). Receipts of each meal must be turned in with the form in order to be reimbursed.
- 4) There will be no reimbursement for alcoholic beverages.
- 5) Credit card slips that do not itemize what was purchased are not acceptable.
- 6) Claims for reimbursement must be completed within thirty (30) days of the date incurred.
- 7) 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.

- 8) Failure to comply with this policy will result in full or partial denial of reimbursement.
- 9) Individuals cannot exceed 20% when they are using a p-card.
- 10) Review the credit card procedures if using the credit card on a trip.

HOTEL ROOM RESERVATIONS

- 1) Purchase orders or a credit card are required for hotel room reservations.
- 2) Direct billing may be established for payment with the district credit card.
- 3) Contact the building secretary to arrange reservations for an approved activity.
- 4) Reservations must be in the district's name; not the name of the employee.
- 5) Always request the government or state rate.
- 6) Present the purchase order or p-card to the desk clerk upon arrival. Request a receipt upon checkout and send to the Business Office for confirmation of hotel stay.

PERSONAL REIMBURSEMENTS

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

- 1) 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 documentation must be submitted—no photocopies.
- 2) The building principal, supervisor, or designee will enter the request on the districts accounting software.
- 3) The 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 10:00AM the week prior to the regularly scheduled board meeting. Adjustments to this time table will be emailed.
- 4) 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.
- 5) The Mileage Form (Pg.30) must list to-from locations and specific miles/payment—no rounding. The signature of the person requesting reimbursement AND the signature of the supervisor is required.

- 6) Sales tax will not be reimbursed on personal receipts.
- 7) 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 registrations receipt form.
- 7) A Deposit Sheet (Pg.22) 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) Keep all funds 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.
- 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 elementary, middle school and high school receipts must be delivered to the Business Office, via inter-district mail or by district delivery persona, no later than the next day.
- 16) 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.

GRANTS

Urbandale Community School District 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.

When employees receive a grant, they must contact the Business Office at the Administration Office in order for a grant code to be established. A copy of the grant award letter and budget will need to be sent to the Administration Office.

All expenditures will be done in accordance with the district purchasing policies and procedures. Please pay attention to grant deadlines. It may take 30-45 days for orders to be received and paid before the grant ends.

1) Applying for a Grant

- Complete the appropriate grant application. Be sure to include all required documentation for grant consideration.
- Use complete sentences and descriptions for the application.
- Submit grant applications by deadlines.
- Be available to present your grant request in person, if needed.

2) Acceptance of Grant

- Notify the Business Office when you have received a grant and provide a copy of the grant request and dollar amount awarded.
- Complete the Grant Budget Form (Pg.21) and submit with each requisition.

3) Grant Expenses

- Grant expenses will be recorded and initialed by the grant recipient.
- Compliance with grant proceeds for the original purpose of the grant will be verified by the building administrator and initialed by the administrator and grant recipient.

TIME AND ATTENDANCE SYSTEM & TIME SHEETS

1) Certified Employees

Time sheets must be completed for all authorized work performed outside of the regular school day. This includes all professional development and summer school. 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. 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

All Certified Substitute Employees will use the Absence Management system to be paid for half days and whole days worked on the 20th of each month. Days worked the 11th through the 10th will be paid on the 20th.

3) Classified Employees

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. If there are any missed punches, the employee's supervisor will correct it. All hours worked from the 11th through the 25th, will be paid on the 10th of the following month. Hence, hours worked the 26th through the 10th of the next month, will be paid on the 25th of that month. If pay dates fall on a weekend, the pay date is the preceding Friday. If a pay date is during a break, the pay date will be the last day of school prior to break.

4) Substitute Classified Employees

All substitute classified employees will need to complete a paper timesheet for hours worked. By Friday of each week, that completed timesheet will need to be brought to the building supervisor, who will APPROVE that paper time sheet and direct the completed timesheet to payroll on every Monday morning. Pay schedule of all substitute classified employees will be paid as permanent classified employees on the 10th and 25th of each month.

PAYROLL & 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) 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:

- Web Link a system where employees can access their pay stubs, and W-2's. The employees can also make changes to any of their demographic information.
- Time and Attendance, classified employees use this system to record hours worked.

- Absence Management, a system that all permanent employees use to request days off and track their absences.

2) **Direct Deposit**

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 Web Link.

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.

Due to the end of the fiscal year, there will be a period of time employees will be unable to make changes to their direct deposit or banking institution each year. Generally, this annual blackout period will start June 20th and end August 1st.

3) **Federal and State Tax Information (W4)**

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

4) **Pay Stubs**

Employees have access to view their pay stub on the Web Link on each pay date.

5) **Year-End Notices**

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

6) Comp Time and Overtime

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. Our standard work week is Sunday through Saturday.

7) Co-Curricular Assignments

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 that their sport is in session. The last month of their contract, they will be paid the balance of their contract.

An exempt coach will receive their coaching salary divided evenly over their teaching contract (12 months).

“INVOICES FOR SERVICES RENDERED” FORM

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 would have to be completed in Web Link. When you receive the purchase order number from the Business Office, go into Web Link and do the receiving BEFORE a check can be issued.

See Pg. 28 for the Services Rendered Form

MISCELLANEOUS

1) Gift Cards / Certificates

Gift cards and certificates are considered cash by the IRS. **Gift cards/certificates cannot be given to staff or students.** The Auditor of State and the Department of Education has determined cash payments/gift cards to students are not acceptable because it is not used for a public purpose.

2) Donations

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 (Pg.28) Staff should not accept gift cards donated to them on behalf of the school.

3) Personal Responsibility

Failure to follow appropriate fund management procedures may force the district to hold you personally responsible for incurred expenses.

FREQUENTLY ASKED QUESTIONS

Q: I need to make a purchase, but what if I don't know the exact dollar amount to enter on the requisition?

A: Do your best estimate of the cost. The actual amount invoiced will be adjusted when the vendor is paid.

Q: How long do I have to turn in all of my itemized receipts to be reimbursed for my expenses?

A: After 30 days, the expense becomes a personal expense. Reimbursement requests must be received in the Business Office by Tuesday at 10 AM the week prior to the board meeting.

Q: My students did great on the last test we had! Can I bring candy to celebrate?

A: You can bring sliced fruit or have other nutritious options available! Planning a fun activity for your students can also have the same, if not better, effect on students. From midnight to 4pm, we all must make sure we are abiding by the Healthy Kids Act and the UCSD Wellness Policy.

Q: Do I really need to turn in a purchase order to buy something at Hy-Vee with my p-card?

A: Yes. Each purchase must be approved prior to purchasing, even with a p-card. Planning in advance will be a necessity.

Q: A parent gave me a gift card instead of a cash payment to buy supplies for a party we are having at the school. Am I allowed to accept this?

A: Unfortunately, no. Gift card receipts cannot be itemized, therefore the Business Office cannot determine what was bought and what it was used for.

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?

REQUEST FOR PAYMENT

(Attach Documentation)

General Fund

Lunch Fund

Activity Fund

Name of Activity or Department

Date

Pay to: _____

Description: _____

Special Instructions: _____

Account #: _____ Amount: \$ _____
Account #: _____ Amount: \$ _____

Signed: _____
(Sponsor of Activity or Department Signature)

Approved by: _____ Date: _____
(Administrator Signature)

Final Approval by: _____ Date: _____
(CFO Signature)

All requests must be received in the Business Office, with attached documentation, by Tuesday 10:00 AM the week before the board meeting for inclusion on the Board Agenda for the same month. All items received after the deadline will be placed on the Board Agenda for the following board meeting.

OFFICE USE ONLY:

Requisition entered in Web Link – Date Entered _____ Initials _____

DEPOSIT BREAKDOWN

BUILDING/SITE: _____
 DATE: _____
 PURPOSE: _____

Breakdown of Deposit:

COIN	QTY	Amount
	\$0.01 _____	_____
	\$0.05 _____	_____
	\$0.10 _____	_____
	\$0.25 _____	_____
	\$0.50 _____	_____
	\$1.00 _____	_____
PAPER		
	\$1.00 _____	_____
	\$2.00 _____	_____
	\$5.00 _____	_____
	\$10.00 _____	_____
	\$20.00 _____	_____
	\$50.00 _____	_____
	\$100.00 _____	_____
Total Coins		_____
Total Currency		_____
Total Checks (include # of checks) #Cks. _____		_____
<i>Please include the adding tape print-out with checks</i>		_____
TOTAL DEPOSIT		_____

Verifier Signature: _____

FUNDRAISING APPROVAL FORM

(Please submit at least **two weeks** prior to the fundraising activity)

Date Submitted _____ Sponsor _____

Group/Organization _____

Fundraising activity for which you are seeking approval _____

The activity will take place between (dates) _____ and _____

Approximately how many students will be involved in this activity _____

Vendor name used for Fundraising _____

Please explain how students will market/sell this product or solicit donation

The money generated by this fundraising activity will be used to (explain)

Building Principal _____ Date: _____
(Signature)

Activities Director _____ Date: _____
(Signature)

(If fundraiser is being done by an extracurricular club/organization)

CFO _____ Date: _____
(Signature)

The fundraiser is not approved for the following reasons:

FUNDRAISER RECONCILIATION SHEET

Type of Fundraiser _____ P.O.# _____

Staff Person Responsible _____ Date: _____

Description of Items Purchased	Quantity	Unit Cost	Total Cost	Mark-Up	Unit Price	Total Price
TOTALS						

Expected Sales (Total Price from Above) \$ _____
Total Cost (From Above) \$ _____
Expected Profit (Subtract Total Cost from Expected Sales) \$ _____

FOLLOWING THE FUNDRAISER, COMPLETE THE SECTION BELOW, LISTING REMAINING INVENTORY

Inventory on Hand	Quantity	Unit Cost	Total Price
TOTAL INVENTORY			

EXPLANATION OF VARIANCE:

SHORT SUMMARY OF HOW THIS FUNDRAISER WENT:

URBANDALE COMMUNITY SCHOOLS MONEY RECEIPTED FROM FUNDRAISERS

ACTIVITY: _____ FUNDRAISER: _____

SPONSOR'S SIGNATURE: _____

STUDENT'S SIGNATURE: _____

	SOLD TO	DATE	CHECK	CHECK AMOUNT	CASH
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
			TOTAL	\$	\$
				GRAND TOTAL OF PAGE	\$

PAGE _____ OF _____ PAGE(S)

****FOR RECEIPTS FROM STUDENTS PLEASE USE OTHER FORM****

RESALE MONEY RECEIPTED FROM STUDENTS—CASH & CHECK REPORT

ACTIVITY _____ SPONSOR(S) SIGNATURE: _____

	STUDENT NAME	DATE	AMOUNT RECEIVED	CHECK #	CASH "X"	COMMENTS
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
	*TOTAL					

NUMBER OF CHECKS COLLECTED _____

*Include Adding Machine Tape with Checks when submitting to school secretary Pg. __ of __

URBANDALE COMMUNITY SCHOOL DISTRICT

11152 AURORA AVE. - URBANDALE, IA 50322 - TEL. (515)457-5000

INVOICE FOR SERVICES RENDERED

**THIS FORM MUST BE COMPLETED IN FULL IN ORDER TO AUTHORIZE THE
ISSUE OF PAYMENT.**

Full Name: _____

Address: _____

City, State, Zip: _____

Date of Service: _____
(Month/Day/Year)

Amount: \$ _____

Purchase Order #: _____
(If Available)

Type of Service: _____

Vendor: _____
(Signature)

Date: _____
(Month/Day/Year)

Director's: _____
(Signature)

Date: _____
(Month/Day/Year)

MEAL EXPENSE TRAVEL RECONCILIATION FORM

Date: _____

Name: _____

Please attach copies of itemized receipts to this form.
Forms without receipts will be returned. Alcohol will not be reimbursed.

Amount Approved Per Day: \$ _____

Supervisor Signature: _____

Date	Breakfast Amt.	Lunch Amt.	Dinner Amt.	Vendor	Days Total Amount	Names Dining on Receipt	Last 4 Digits on Pcard

Employee Signature: _____

MILEAGE REIMBURSEMENT CLAIM

Claims without Account Numbers and Approvals will NOT be processed and will be returned. Claims must be turned in to the Business Office at the end of the month. All claims for a specific fiscal year must be turned in by June 30th or may not be reimbursed.

DATE	TO	MILES
	*TOTAL MILES	

TOTAL DUE: \$ _____

PRINT NAME: _____

Account #: _____

Principal Approval: _____