



DMPS

Financial Services

Procedure Manual



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Dear Colleagues:

The *Financial Services Procedure Manual* is a supplement to the [DMPS Employee Information Handbook](#) and is designed to provide guidance to DMPS employees responsible for accounting functions in individual schools and departments, ensuring accuracy and reliability of financial information.

The majority of documents referenced in this document will be found on @DMPS in the [Business & Finance Resource Center](#) under the “Financial Services Handbook” subtopic. While the manual serves as a guide for users, the district relies on the human elements of honesty, integrity, and discipline. Financial accounting requires teamwork throughout the district so that the controls in place work effectively.

The manual will provide information on:

- General accounting background information relating to the district.
- Specific procedures for selected financial transaction activities.
- Running and reading financial reports.
- Verification of financial transaction activities (Auditing).
- Assignment of financial accountability (Accounting Responsibilities).

If you cannot perform the procedures outlined in this manual, contact the Controller immediately at 242-7718.



Des Moines Public Schools
Business and Finance
2100 Fleur Avenue
Des Moines, Iowa 50111

TABLE OF CONTENTS

Accounting Responsibility.....	6
General Background Information	6
Iowa Gift Law	7
Conflicts of Interest.....	8
Misuse of Public Funds.....	8
Accounting Hierarchy.....	10
General Background Information	10
Funds.....	10
General Fund.....	10
Student Activity Fund.....	10
Proprietary Funds.....	10
Trust and Scholarship Funds.....	11
Account Structure	11
Account Keys.....	12
Agency Funds	13
Accounting Procedures	13
General Background Information	13
Bank Accounts	15
Interest Income Earned on Investment of Bank Balance.....	15
Decentralized Funds.....	15
Monthly General Ledger Reports	15
Journal Entries	16
Collection of Money	16
Collection of Cash and Checks.....	16
Sold Supplies (Student Store)	17
Vending Machines	18
Credit Cards	18
Deposit Procedures	18
Deposits for Pick-Up.....	18
All Other Deposits	19
Entering Cash Receipts.....	19
Non-Sufficient Funds (NSF) Checks	19
Collection of Fees	20

Student Registration and Payment of Student Fees	20
Refunds of Student Fees	20
Billing	21
Extracurricular Activities & Events.....	22
Use of Student Activity Funds.....	22
Use of Agency Funds.....	22
Fund Raising.....	22
Athletic & Extracurricular Events	24
Cash Boxes.....	24
Ticket Sales.....	24
Concession Stands	25
Activities Directors	25
Fundraising	25
Gate & Concession Collection.....	25
Coaches.....	25
Review of Monthly Report (GL2000)	26
Facility Scheduling	26
Purchasing Goods & Services.....	27
Purchasing.....	27
Central Stores & Office Supply Catalog Purchases.....	27
Cash Disbursements (Accounts Payable)	27
p-Cards.....	28
Purchase Orders	29
Field Trips.....	29
Direct Vendor Pay.....	29
Requests for Reimbursement	30
Meal/Food Purchases	30
Procurement Card (p-Card) Program.....	31
General Background Information	31
Authorization to Use a District p-Card.....	31
Maintaining Control of a p-Card.....	32
Iowa Sales Tax.....	33
Unallowable Expenses	33
Using a p-Card	34

Purchasing Goods	34
Shopping on Amazon.....	35
Travel Purchases	35
International Expenses	35
p-Card Credit Increases.....	36
Questions.....	37
Reconciling p-Card Transactions.....	37
Disputes & Discrepancies	38
Reviews & Audits.....	38
Revocation & Violations.....	38
Travel	41
Out-of-District Travel {Updated March 2022}	41
Prior Approval for Out-of-District Travel	41
Travel Expense Submission.....	41
Use of a District p-Card	41
Travel Expenses	42
Unallowable Expenses	43
Allowable Expenses for Authorized Travel.....	43
Meal & Incidental Expenses	44
Option 1: Use a District p-Card and Turn in Itemized Receipts.....	44
Option 2: M&IE Reimbursement Method	45
Cancellations.....	47
Iowa Sales Tax	47
Reviews & Audits.....	47
In-District Travel	48
Grants	49
Auditing	49

ACCOUNTING RESPONSIBILITY

GENERAL BACKGROUND INFORMATION

All DMPS funds are under the financial control of the district's Board of Directors (Board). Timely and proper accounting of all receipts and expenditures are, therefore, the responsibility of the Board. While the Board is lawfully responsible, the obligation for keeping the financial records has been delegated to the district. The DMPS Office of Business & Finance is charged with developing the district budget and managing district finances, including keeping financial records. The main line for the Business Office is 242-7745, and direct extensions can be found on the [Business Office Contact List](#) on @DMPS.

The responsibility for school/department budgets and funds has been delegated to the principal/administrator of each site. The principal/administrator of each site has the authority and responsibility to supervise, direct, and control the activities of those employed to work within that site. Within each school/department, bookkeepers, office managers, and similar positions assist the administrator with financial transactions. (NOTE: Throughout this document, the term *bookkeeper* is interchangeable with *office manager*, *administrative assistant*, and similar positions that handle financial transactions in the district.) Site bookkeepers are listed below, and an office managers can be found in the [District Directory](#) on @DMPS.

Location	Bookkeeper Contact	Extension
East	Tracey Wildermuth	x7759
Hoover	Amy Fritz	x7374
Lincoln	Kristi Baker	x7508
North	Cassie Deyoung Formaro	x7209
Roosevelt	Janet Stonerock	x7323
Central Campus	Lori Welker-Edgington	x7866
Academic Pathways	Lisa Olson	x7589

Annually, the Business & Finance department establishes a training schedule and conducts training for district employees. All new bookkeepers and office managers receive individual training during the first month of employment. Principals/administrators and bookkeepers/office managers are required to complete refresher training and review the *Financial Services Procedure Manual* annually. Additional training may be requested from the Business Office at any time. Administrators/principals and bookkeepers/office managers are responsible for ensuring employees in their buildings are knowledgeable of the contents of the Financial Services Procedure Manual. The Business Office also sends timely reminders addressing current accounting issues, and updates are also posted on @DMPS in [DMPS & You](#).

The school district operates under multiple “years” including:

- Calendar year, which runs January 1 - December 31
- Fiscal year, which runs July 1 - June 30
- School year, which runs from first day of school to last day of school
- Federal fiscal year, which runs October 1 - September 30

IOWA GIFT LAW

All district employees are considered public employees. Per [Iowa Code Chapter 68B.22](#), public employees may accept “nonmonetary items with a value of three dollars or less.”

In addition, [Board policy 437](#) states “only those gifts and honoraria permitted by law may be received by a district official, employee, or members of their immediate family.”

There are exceptions to the gift law ([Iowa Code Chapter 68B.22.4](#)) You may, for example, accept items available free of charge to members of the general public and nonmonetary items worth three dollars or less, such as pencils or bumper stickers.

Except for incidental gifts of negligible monetary value, gifts from parents or students to staff members who have direct influence over the student are prohibited.

Examples:

Allowable Gifts	Unallowable Gifts
<ul style="list-style-type: none">• Gifts worth \$3 or less• Relevant informational materials• Items available to the general public• Items available to all members of an organization of which the giftee is a dues-paying member• Plaques/recognition awards• Items at conferences/seminars of organizations primarily for public officials• Food/lodging for participating in a panel or speaking engagement• Funeral flowers• Wedding / anniversary gifts• Gifts from a foreign national as part of a ceremonial presentation/custom	<ul style="list-style-type: none">• Gifts worth more than \$3• Honorarium

CONFLICTS OF INTEREST

According to [Iowa Code Chapter 68B.2A](#), any person who is employed by the state or a political subdivision of the state shall not engage in any outside employment or activity which is in conflict with the person's official duties and responsibilities. Employees' use of their position with the school district for financial gain is considered a conflict of interest with their position as employees and may subject employees to disciplinary action. The following examples would qualify as a conflict of interest:

1. *Unfair Advantage*: Providing information to a business that is bidding on work for the district. Information that is not accessible to the public would allow that business a better chance to win the bid.
2. *Irreconcilable Loyalties*: An employee running a successful side business out of her house that takes time away her ability to do her best work for the district.
3. *Potential for Conflict*: An employee works for the district full-time and does side construction work for a company trying to win a contract with the district.

For additional detail, reference [Board Policy](#) and the [Employee Handbook](#).

MISUSE OF PUBLIC FUNDS

All funds received by the district are considered public funds and must be used to support the educational mission of the district. Is it unprofessional, unethical, and unallowed for any school district employee to misuse public funds. A good definition of misuse of public funds is:

- a. Failing to account property for funds collected that were entrusted to the practitioner in an educational context.
- b. Converting public property or funds to the personal use of the practitioner.
- c. Submitting fraudulent requests for reimbursement of expenses or pay.
- d. Combining public or school-related funds with personal funds.
- e. Failing to use time or funds granted for the purpose for which they were intended.

The best test to use when determining whether an expenditure is appropriate is called the "public scrutiny test." The test is simple and merely asks whether the taxpaying public would view the expenditure as necessary to support public education. Examples of misuse of public funds include (but is not limited to):

- Buying meals and/or refreshments for staff
 - Exception 1: If a meeting spans a customary mealtime and the public is invited and involved with the meeting, reasonable meals and/or refreshments are allowed with prior approval. Meetings spanning mealtimes should be avoided when possible (See [Meal/Food Purchases](#)).
 - Exception 2: For required in-person conferences/trainings scheduled for more than five (5) hours, reasonable refreshments are allowed with prior approval. If a standard lunch break is not viable, reasonable meals are allowed with prior approval (See [Meal/Food Purchases](#)).
- Using district money in a vending machine
- Using district funds for staff activities such as escape rooms, mini golf, bowling, etc.

- Receptions or celebrations for employees (e.g., retirement celebrations, baby showers, wedding showers, etc.)
 - Voluntary collections from staff would be an acceptable way of funding the celebrations
- Buying employee gifts (e.g., retirement celebrations, birthdays, weddings, etc.)
 - Voluntary collections from staff would be an acceptable way of purchasing employee gifts
- Purchasing staff tokens of appreciation or personal clothing (e.g., coffee mugs, pens, totes, shirts)
 - Exception 1: Approved tokens for specific milestones distributed by DMPS Human Resources
 - Exception 2: Personal clothing distributed as part of an employee’s clothing allowance, as defined by official employee agreements
 - NOTE: Appropriate Agency funds may be used
- Buying gift cards, certificates, or cash is never an allowable expense and would be a misuse of public funds
 - Per the State of Iowa, school districts cannot purchase gift cards, certificates, or cash for volunteers. This includes movie passes, coupons for free merchandise, etc. This applies to both the General and Student Activity funds. Both funds are district funds and must meet the criteria of being used for a “public purpose.”
- Donating district funds to other organizations
- Using rebate money earned from district spending for personal reasons
- Using district money for personal expenses
 - Exception: Allowable expenses while traveling out-of-district on official district business (See [Travel](#))

Violation of federal, state, or local laws in the fulfillment of professional obligations constitutes unprofessional and unethical conduct which can result in disciplinary. If there is a question, contact the Business Office.

ACCOUNTING HIERARCHY

GENERAL BACKGROUND INFORMATION

The district's financial accounting system is structured on a *fund basis* of accounting that is designed to meet legal, state, and federal requirements of accountability. The district operates on a double entry modified accrual basis of accounting. The district's computerized accounting system, BusinessPlus, is designed to print checks, journal entries, and financial reports and to warehouse financial data. The Business & Finance department is charged with maintaining the integrity of the accounting system and verifying data that goes into the system. The department also provides the Board, administration, and other end-users financial reports, summaries, and analysis as requested.

FUNDS

A "fund" is an independent fiscal and accounting entity with its own expenses, revenues, assets, and liabilities. The fund is broken out on its own, allowing all specific regulations and restrictions to be followed. Most district sites and programs are accounted for in the General Fund. However, some sites and certain activities are accounted for in a Student Activity Fund, Agency Fund, Proprietary Fund, Trust and Scholarship Fund, or other Special Revenue Fund.

General Fund

The General Fund (#10 fund) is the chief operating fund for the district. Most instructional, operational, and administrative activities are accounted for in the General Fund. Any financial activity that is not tagged for another fund will be accounted for in the General Fund.

Student Activity Fund

The Student Activity Fund (#21 fund) is used for financial activities related to school athletics, clubs, extracurricular activities, or any other co-curricular activities at a site that directly benefits student clubs or activities. For example, ticket sales for a high school football game would be accounted for in the Student Activity Fund.

Proprietary Funds

Within Proprietary Funds, there are two sub-fund types, Enterprise funds (#60 series) and Internal Service funds (#70 series). In an Enterprise fund, fund accounts are similar to a private business. For example, Food Service and Child Care programs are accounted for in the Enterprise fund. The goal for Enterprise fund programs is not just to make sure costs are covered but to generate excess revenue and sufficient working capital. An Internal Service fund provides goods and services primarily to district sites on a cost-reimbursement basis. For example, the goal for the DMPS Print Shop is to generate enough revenue to offset all costs associated with printing and charge district sites what it costs to print, ensuring it does not operate a negative fund balance.

Trust and Scholarship Funds

Trust (#27 fund) and Scholarship (#81 fund) funds account for donor-restricted funds in the form of gifts and donations. Most of these funds are for a specific purpose designated by the donor. For example, a donation of \$10,000 to be used for student scholarships would be accounted for in the Scholarship Fund.

NOTE: If any fund goes negative, it must be funded by the General Fund. This is NOT an acceptable occurrence and would require Board approval.

ACCOUNT STRUCTURE

Within each fund, an account coding is used to designate, record, and classify financial transactions. Each account must be well-defined to ensure accuracy, so reporting is uniform and comparable. There are three major groups of accounts:

- Expense accounts
- Revenue accounts
- Balance sheet accounts (assets, liabilities, and fund equity)

If an account needs to be created, deactivated, or closed, please contact the Business Office.

The use of double entry accounting and the recognition of accruals establish a basic accounting equation. That equation is:



Fund equity is determined by adding the beginning balance and the surplus (deficit) from current operations (Revenue less Expenses).

Account Keys

Each account is assigned a unique key for processing and classification purposes that identifies the school, program area, and person responsible for the account.



All keys are assigned and entered into the computer system tables (BusinessPlus) by Business Office staff. Hidden in the key are background parts that are not displayed but used for reporting purposes. The background parts include:

- Two-digit Fund (e.g., Operating, Student Activity, School Nutrition)
- Four-digit Facility or School (e.g., East High School)
- Four-digit Function (e.g., Regular Education, Special Education)
- Three-digit Program (e.g., Math, Art, Science)
- Five-digit Project (e.g., State Technology, Phase III, Federal)
- Three-digit Supervisor (e.g., Principal/Administrator)

The object code defines the classification of the account type:

- Expense = Object code always begins with a “0” (e.g., 0610)
- Revenue = Object code always begins with “1-5” (e.g., 4591)
- Balance Sheet = Object code always begins with “8” (e.g., 8150)

A list of [expense and revenue object codes](#) can be found on @DMPS in the [Business & Finance Resource Center](#) under the “Financial Services Handbook” subtopic.

A quick guide to [allowable expenses](#) for various, frequently used funding sources can also be found on @DMPS in the [Business & Finance Resource Center](#) under the “Financial Services Handbook” subtopic.

Agency Funds

Agency Funds (#91 fund) accounts for assets held in a custodial capacity for an independent group or entity. Social or staff committees and some PTA funds are accounted for within this fund. The district provides the accounting for these funds but does not own or control the funds. For example, a PTA with an Agency Fund keeps their “checking account” in this fund, and the Business & Finance department helps with the accounting (balancing the checkbook) but does not control the funds that flow in or out of the account. NOTE: While Agency Funds are not district funds, the use of Agency Funds must follow all DMPS policies and procedures.

ACCOUNTING PROCEDURES

GENERAL BACKGROUND INFORMATION

Certain accounting procedures are necessary to maintain the control and integrity of financial data for the accurate accountability of all district funds. All financial transactions must be recorded in the district’s accounting system (BusinessPlus). Each district site and department has a person responsible for the bookkeeping function: elementary and middle schools have an office manager, high schools have a bookkeeper, and departments have an administrative assistant or other responsible person. The accounting procedures in this manual should guide each sites’ accounting staff and principals/administrators with their daily financial responsibilities.

One of the core principles in all accounting procedures is a process of checks and balances. To achieve a proper check and balance, there must be an appropriate and adequate segregation of duties based on the resources available. This means that no one individual should perform all phases of a transaction. Principals/administrators are **REQUIRED** to assign accounting duties among available office staff — **NOT TEACHERS** — to achieve a reasonable amount of segregation. Upon request, Business Office and/or Internal Audit staff may assist in providing suggestions for an appropriate segregation of duties.

School district employees are public employees and, therefore, subject to scrutiny. All financial records are public, and public funds may only be spent for public benefit. In general, district funds must be spent prudently and are prohibited from being expended on things such as:

- Items above and beyond normal school duties. For example, flying first class to a conference.
- Payments to/for non-school employees. For example, paying a parent who helped work a school fundraiser dinner. All payments to non-school employees are required to flow through the Business Office.
- Contributions to outside organizations. For example, donating to the American Red Cross with district funds. All donations require approval, and payment would flow through the Business Office.
- **NOTE: This list is not inclusive.**

All funds are considered district funds, except for [Agency Funds](#). The district holds Agency Funds as a fiduciary agent for outside organizations and does not have access to these funds. The

district acts more as a bookkeeper for the funds. NOTE: While Agency Funds are not district funds, the use of Agency Funds must follow all DMPS policies and procedures.

BANK ACCOUNTS

Individuals and sites have NO authority to set up bank accounts in the name of a school, school organization, or the district without approval from the Chief Financial Officer. The district utilizes one financial institution where all accounts are accounted for and maintained.

Non-Agency Fund PTAs and other outside organizations supporting the district must have their own bank account and are prohibited from using the district's federal tax ID. DMPS bookkeepers, office managers, and principals should not serve as an officer or bank account signatory for any DMPS PTA/PTO.

Interest Income Earned on Investment of Bank Balance

The amount of interest earned on each school/department fund will be calculated monthly by the Business Office based on the monthly bank account balance and applicable interest rates. Interest will be allocated based on the percentage of fund balance relative to the total district fund balance.

DECENTRALIZED FUNDS

At the beginning of each fiscal year (July 1), funds are added to decentralized budgets. The dollar amount loaded on July 1 accounts for approximately 90-95% of a site's entire decentralized budget. On July 1, sites/departments can begin spending for the new fiscal year. To comply with DE rules, year-end for the previous fiscal year is closed September 15 of each year. On September 25, carryover funds are loaded, thus rounding out the remaining 5-10% of decentralized budgets.

NOTE: Sites can carryover a maximum of 10% of the previous year budget, regardless of how much is actually left. For example, School A received \$60,000 in decentralized funds and spent \$40,000 throughout the fiscal year. School A can only carryover \$6,000 to the next year, not \$20,000.

A financial brief has been developed on [decentralized budgets](#) for further reference and can be found on @DMPS in the [Business & Finance Resource Center](#) under the "Financial Services Handbook" subtopic.

Monthly General Ledger Reports

Generally, in the second week of a month, an email will be sent to all sites indicating the previous month has been closed and all financial reports are ready for review. Each site is responsible for printing the monthly reports. The principal/administrator must review each account printout for which s/he is immediately responsible to verify the accuracy of the information recorded. Direct vendor pays, purchase orders, open encumbrances, journal entries, Central Stores requisitions, cash receipts, and biweekly payroll report of attendance for casual labor/extra pay information should also be reviewed for accuracy on the expenditure account printouts. The principal/administrator and bookkeeper must initial and date the reviewed printouts.

The monthly reports can also be sent and reviewed electronically, rather than printing. To document review, both the Office Manager and Principal must electronically sign and date the document, and the Office Manager must keep a digital copy of the electronically-signed document.

Copies of activity account transactions should also be distributed (electronically or via a printout) to the appropriate individual(s). The individual should review the report and sign-off (electronically or on the printout) on the reviewed account transactions. The principal/administrator is ultimately responsible for all accounts assigned to his or her site.

Any differences in the monthly reports should be noted immediately and corrections requested by contacting the Business Office school liaison, [Sharon Fuller](#), ext. 8175. The monthly general ledger reports and activity account should be filed and maintained for five fiscal years for audit purposes.

Journal Entries

Funds can be transferred between accounts within a fund by completing an electronic [Journal Entry Submission Form](#). The supporting documentation should be attached to the request. A copy of all journal entries should be kept by the bookkeeper, filed, and maintained for five fiscal years for audit purposes.

COLLECTION OF MONEY

Money consists of cash, checks, money orders, and credit cards. Collected money should not be commingled with change funds. All checks and money orders made out to Des Moines Independent Community School District, Des Moines Public Schools, DMPS, a specific school or program, etc. must be immediately stamped with a restrictive endorsement stamp (“For Deposit Only”). **All money collected must be submitted to the bookkeeper daily to reduce the risk of loss.** Money should never be stored in classroom desks, cabinets, or other places that cannot be properly safeguarded.

It is the responsibility of the bookkeeper and principal/administrator to instruct other site/department employees on the proper method of preparing receipts and safeguard procedures. If an employee breaks the safeguarding rules and money is stolen, a police report will be filed, which could result in the employee being held personally responsible for reimbursing the district for the stolen money.

Collection of Cash and Checks

Use a counterfeit detection pen on all denominations of \$20 or greater collected. If a new pen is needed, contact [Sharon Fuller](#) in the Business Office. Money received from all sources should be recorded individually in a pre-numbered receipt book. Receipt books are available through [Central Stores](#). Receipts must be used in numerical order. All receipt books must be locked in a secured location so that an unauthorized individual does not have access to blank receipt books. If it is necessary for an employee other than the bookkeeper (such as an activity sponsor) to collect money, a receipt book must be issued to the activity sponsor. The bookkeeper should maintain a log documenting to whom receipt books were issued and the numerical sequence of

the book. All receipt books must be returned to the bookkeeper no later than the end of the school year.

Pre-numbered two-part receipts should be issued as follows:

1. The original (white) copy is given to the person submitting the money.
2. The second (yellow) copy stays with the receipt book or is attached to supporting documentation. Receipt books should be stored at the building/department for at least five fiscal years for audit purposes.
 - NOTE: There are still some old three-part receipt books, please use these up first. To keep the process consistent, follow steps one and two and destroy the pink copy.

If an error is made in writing a receipt, mark the receipt “VOID” and leave all copies intact in the receipt book. If a site wants to do anything different (e.g., issue electronic receipts), the site MUST contact the [Controller](#) for prior approval.

All money collected must also be documented on a [Sponsor Cash Count Report](#), and money should always be counted by **two individuals** before deposit. Three examples are provided below:

Example 1: If a bookkeeper collects the money, s/he is considered the “sponsor” and must complete the Sponsor Cash Count Report. S/he should complete a sponsor form each day, and *a second employee should recount the money collected to verify it matches the form.* The bookkeeper should then prepare the collected money for deposit, *see [Deposit Procedures](#).*

Example 2: If a non-bookkeeper collects money, the money and the Sponsor Cash Count Report should be turned over to the bookkeeper daily. *While in the presence of the bookkeeper, the money should be recounted and verified against the sponsor report* (e.g., two people are counting the money). The bookkeeper will issue a receipt back to the sponsor. The bookkeeper should then prepare the collected money for deposit, *see [Deposit Procedures](#).* (See [Extracurricular Activities & Events](#) for additional instructions on ticket sales and cash boxes.)

Example 3: If it is not possible to turn over the money collected to the bookkeeper on the same day, the money should be locked in a safe. *Before locking up the money, the money must be counted by two individuals.* In addition, both the Sponsor Cash Count Report and the [Safe/Vault Log](#) (that is initialed and dated with the collected amount documented) must be completed and included with the locked-up money. The next business day, the money should be removed from the safe and recounted by the bookkeeper. The date, amount, and bookkeeper’s initials should be documented on the safe log. The bookkeeper can then prepare a receipt and give it to the person who submitted the money. The bookkeeper should then prepare the collected money for deposit, *see [Deposit Procedures](#).*

Sold Supplies (Student Store)

A [Sponsor Cash Count Report](#) should also be used each time the store is open and turned over to the bookkeeper, along with the collected money, each day. A [tally sheet](#) should be set up for each

type of sold supply. The tally sheet(s) recording items sold should be attached to the Sponsor Cash Count Report. Each time receipts are deposited, the number of items sold must be reconciled to the dollar amount collected. Prior to deposit, a pre-numbered cash receipt should be issued by the bookkeeper to the Sponsor, indicating supplies sold during the period. The bookkeeper should then prepare the collected money for deposit, *see* [Deposit Procedures](#). A monthly inventory must be completed and reconciled against the tally sheet(s) of items purchased. If inventory is not being tracked, it must be started immediately beginning with the first school day of the next month.

Vending Machines

The district recommends all vending machines be fully serviced by an outside supplier. If not, the site principal/administrator is required to establish appropriate controls over the collection and deposit process and the purchase and storage of products. Vending activity should be accounted for in the appropriate fund. Commissions received for student-accessible vending machines should be accounted for in the Student Activity Fund. Commissions received for vending machines accessed exclusively by adult site staff should be accounted for in the Agency Fund.

Credit Cards

Some sites have credit card readers to collect fees; all sites can collect payments via credit card using RevTrak online. [Instructions](#) for accepting payments via RevTrak are on @DMPS in the [Business & Finance Resource Center](#) under the “Financial Services Handbook” subtopic. After payment has been accepted, the Business Office will post the payments monthly to the General Ledger. If you have questions regarding credit card payments, contact the Treasury Analysis, [Emily Truitt](#), ext. 8120.

Deposit Procedures

Money collected must be deposited into the bank intact (i.e., in total). Checks cannot be cashed or exchanged for cash through the school’s deposit. Money should be deposited in a timely manner. Site bookkeepers are responsible for the money on-hand in their building. During the school year, high schools and middle schools have daily pick-up scheduled by the district’s courier service. Elementary schools, Print Shop, Community Ed, and Student Records have weekly pick-ups scheduled. (Pick-ups are reduced during summer.) If a site collects a significant amount of money in between scheduled pick-ups, an additional pick-up can be requested from the Treasurer, [Emily Truitt](#). Deposits should be prepared as outlined below and the [cash receipt](#) should be entered into BusinessPlus.

Deposits for Pick-Up

1. Separate cash, coin, and checks.
2. Using calculator tape, count the cash, coin, and checks separately twice, confirming match.
3. Log the cash, coin, and (collective) check amounts on a Bankers Trust deposit slip. Verify the total on the bank deposit slip matches the calculator tape. Date the deposit slip for the date of pick-up.
 - If new deposit books are needed, contact [Pam Gomez](#) in the Business Office.

4. Put the bank deposit slip (white copy), calculator tape, and all money into a pre-numbered SafeLOK deposit bag and seal the bag. Fill out the *From, To, Date,* and *Signature* lines on the bag.
5. Fill out a courier service form as instructed. Leave all copies intact.
 - If you have questions regarding filling out the courier service form, contact [Sharon Fuller](#) or [Emily Truitt](#) in the Business Office.
 - If new forms are needed, contact the Business Office school liaison, [Sharon Fuller](#).
6. Lock the deposit bag in the safe until pickup.
7. At pick-up, remove the bag(s) and courier form(s) from the safe and hand to the courier. The courier will add information to the courier service form and leave the yellow copy.

All Other Deposits

If a site does not have courier pick-ups for deposit, money should be hand-delivered weekly to the Business Office at 2100 Fleur, attention Emily Truitt for deposit. (This can be dropped in the Metro Kids drop box, if needed.) Include with the money, a sheet that details:

Submitted by: _____				
Date: _____				
Included for Deposit:				
	Check / Money Amount	Account Key	Object Code	Description
1	\$			
2	\$			
3	\$			
<i>(Add as many lines as needed)</i>				
TOTAL SUBMITTED		\$		

Entering Cash Receipts

Bookkeepers at all schools, Community Education, Student Records, and Home Instruction must enter cash receipts into the district’s computerized accounting system, BusinessPlus, for all deposited money. [Instructions](#) for entering the data into BusinessPlus can be found on @DMPS in the [Business & Finance Resource Center](#) under the “Cash Receipts” subtopic. [Instructions](#) for uploading and maintaining batch documentation can be @DMPS in the [Business & Finance Resource Center](#) under the “Cash Receipts” subtopic. Note: sites do not have to submit the cash receipt batch proof to the Business Office.

Sites that send money to the Business Office for deposit will have the BusinessPlus entry completed by the Business Office.

Non-Sufficient Funds (NSF) Checks

When a NSF check comes back from the bank, the Business Office will email a copy to the school, requesting the account number to debit for the amount of the check. The school should provide the Business Office the account number, and the Business Office will handle the debiting of the account. Office managers and bookkeepers should notify the payee and try to collect the funds from the payer of the NSF check, as the payer has probably already received the items or service for which they wrote the check. If the check was for a fee and that payment is

tracked in Infinite Campus, the payment line in IC will need to be voided and the fee shown as outstanding (noting in the void that the check was returned NSF).

COLLECTION OF FEES

Student Registration and Payment of Student Fees

All students must be accounted for in the district's student information system, Infinite Campus. Online Registration (the preferred method for student registration) is available to parents through Infinite Campus, which can be completed at home or at a DMPS site. Schools must set up a computer terminal during the registration window at the school to enable parents to use this self-service option. A Student Fee Statement is generated from Infinite Campus. Online payment (the preferred payment method) for school fees is available in the district's web store via RevTrak. When parents pay online using RevTrak at home, the payment information will automatically be loaded into their student's Infinite Campus fee tab. Parents who complete registration and payment at home can print a copy from their home computer. NOTE: Using a computer at the school for registration and payment is considered "at home."

Parents who do not pay student fees online with RevTrak can pay at the school with cash, check, or money order (some site also have a credit card swipe option). Money must be reconciled to the amount specified on the statement. There may be times the money collected will not match the Student Fee Statement, if, for example, textbook fees will be waived. Note the discrepancy during reconciliation.

Parents who pay student fees to the bookkeeper should be given a copy of the Student Fee Statement indicating payment. If a parent pays at the site with cash, check, money order, or a swiped credit card, bookkeepers must record the payment in Infinite Campus.

Bookkeepers should create a daily deposit batch in Infinite Campus for all money collected. **Infinite Campus deposits should be prepared separately from other cash deposits.** All money must be collected and deposited as outlined in this document, *see* [Deposit Procedures](#) and *see* [Entering Cash Receipts](#).

Refunds of Student Fees

There are two methods for refunding student fees, depending on the original form of payment.

If a parent paid using RevTrak, email the Treasury Analyst ([Emily Truitt](#)) the student name, parent name, date of original transaction, and which items and dollar amounts need refunded. The Business Office will take care of the refund. Then create the surplus to be refunded in Infinite Campus. After receiving an email from the Business Office indicating that the payment has been credited, process the refund in Infinite Campus.

If a parent paid using cash, check, or money order, take a screen shot of the fee tab documenting fees paid. Email [Accounts Payable](#) the screen shot along with the student name, parent name, account key, object code, and dollar amount to be refunded. Then create the surplus to be refunded in Infinite Campus. AP will process the request and send a check directly to the parent. After the refund has been posted in BusinessPlus from AP, process the refund in Infinite Campus.

BILLING

Billing and accounts receivable are managed centrally in the Business Office. Examples of transactions handled by this team include Metro Kids, early childhood, transportation, and open enrollment. Occasionally, sites need to request a billing statement for reimbursement. A common reason is a substitute reimbursement when another entity is covering the costs of a sub teacher. The [request for invoice](#) form can be found on @DMPS.

EXTRACURRICULAR ACTIVITIES & EVENTS

USE OF STUDENT ACTIVITY FUNDS

The building principal/administrator should participate in the preparation, modification, and interpretation of policies, regulations, and procedures affecting Student Activity Funds. The numbered bullets below are general guidelines for the use of Student Activity Funds. If unsure or any questions arise, please contact the Business Office school liaison, [Sharon Fuller](#).

Student Activities Funds must be used to directly benefit students.

1. Funds derived from the student body as a whole should be expended as to benefit the student body as a whole.
2. Student Activity Funds should be expended to benefit students currently in school who contributed to the accumulation of such funds.
3. Student Activity Funds should augment, but not replace, activities provided by the district.
4. Fundraising activities should contribute to the overall experience of students and not conflict with an instructional program.
5. The management of Student Activity Funds should be in accordance with sound business practices, including sound budgetary and accounting procedures, as well as audits in the same manner as regular school funds.
6. A complete list of DE rules and regulations can be found on the [Iowa Department of Education web site](#).

USE OF AGENCY FUNDS

The district holds some funds as a fiduciary agent for outside organizations and for purposes as designated. The following are guidelines for the use of Agency Funds:

1. Must follow district rules.
2. Cannot spend if the account is running in a deficit.

If you are unsure if the fund is an Agency Fund, please contact the Business Office school liaison, [Sharon Fuller](#).

FUND RAISING

These general fund-raising guidelines are set forth to address fund-raising activities sponsored by the school and not by an outside entity such as a PTA, PTO, or Booster Club. School fund-raisers are generally initiated by a student club, organization, or sports team. Because of this, proceeds and expenses related to the fund-raiser are accounted for in the Student Activity Fund. Unless otherwise stated, expenses paid for from the Student Activity Fund must directly benefit the students in the club or organization.

School club, organization, and athletic fund-raisers must be approved by the principal or designated administrator **BEFORE** beginning the fundraiser. To document fund-raising

activities, a [Fundraiser Information and Approval Form](#) must be completed and properly approved before the activity begins.

Fund-raisers, as defined, should generate funds for a particular club or organization. Part of the review process for anyone approving a fund-raiser is to determine whether the fund-raiser is appropriate for the group and whether there is a reasonable likelihood that the activity can turn a profit. An activity that incurs more expenses than realizes revenues is not a fund-raiser.

At a high school, the activities director must review the proposed fund-raising activity prior to the principal (see [Fundraising](#) within “Activities Directors” for more information). School-wide or department-wide fund-raisers must be approved by the director/executive director as well as the principal, if applicable.

Example:

High School A is planning a fund-raiser to equip their stadium with new bleacher seats. The fund-raiser is not associated with a specific student club or organization but is for the school as a whole. In this case, the principal of the school and the executive director secondary schools (in consultation with the Chief Operating Officer) must approve the fund raiser.

The collection of money and payment of expenses must follow existing accounting procedures (see [Collection of Cash and Checks](#) and [Cash Disbursement](#)). As money is received from the students, the activity sponsor must submit it to the bookkeeper daily with a [Sponsor Cash Count Report](#). Expenses should be supported by an original itemized receipt or an original invoice from the vendor. Expenses should not be incurred until sufficient funds are available. It is the responsibility of the activity sponsor to ensure these procedures are followed. It is the responsibility of the bookkeeper to account for the money once it is received and to ensure it is deposited within the guidelines.

Under **NO** circumstances should cash prizes be given to students.

PTO/PTA/Booster Club funds are funds that are raised or donated with a specific intent; these funds do not necessarily benefit the school or a school group. The money is donated with a specific intent that could even benefit the donor. An example would be a pancake breakfast to help raise money for a family in the school district who lost a home in a fire.

For questions regarding fundraising, please contact the Business Office school liaison, [Sharon Fuller](#).

ATHLETIC & EXTRACURRICULAR EVENTS

Cash Boxes

A cash box is a change fund that is commonly used for athletic or other extra-curricular activities. A site may choose whether or not to have a cash box. The cash box must be safeguarded at all times and stored in a secure location (i.e., in the school safe). Cash box requests must be made to the Business Office using a [Cash Fund Authorization Request](#). The change fund is assigned to and controlled by one individual, usually the bookkeeper. This person is referred to as the custodian of the fund. If there is a change in the custodian of the fund, immediately contact [Emily Truitt](#) in the Business Office.

The amount of money needed for each site's change fund is determined by the site and approved by the Business Office. The cash box should ONLY be used to make change when selling tickets or other items. The cash box should not be used to pay for expenditures of any type. The amount of cash in the change fund must be reconciled monthly; the total should match the original amount of the change fund. If there is a variance, immediately contact [Emily Truitt](#) in the Business Office. If the change fund is over the original amount, the variance should be included with the next daily deposit completed by the school to reduce the risk of loss.

At the end of the fiscal year (June 30) the change fund should be reconciled. The Business Office will send an email to the current change fund custodian requesting the current balance and the name of the change fund custodian for the upcoming fiscal year.

Ticket Sales

When a cash box is picked up from the custodian of the fund for an event, the activities director or activity sponsor and the bookkeeper must sign a [Cash Box Issuance and Return Form](#) confirming checkout and amount of change fund (called the "set-up") that was issued. In addition, pre-numbered rolled tickets and a [Ticket Sales Report](#) should be used for each event. The bookkeeper should write, in ink, the beginning ticket number and the change fund set-up amount on the Ticket Sales Report.

After the event, the ticket sellers (**two people**) should write the last ticket number of the tickets sold on the Ticket Sales Report and complete the report by counting the cash received and reconciling the cash collected to the number of tickets sold. The ticket sellers should indicate if the count is long or short and the amount, if any. Both ticket sellers should sign the Ticket Sales Report.

The checked-out cash box, Cash Box Issuance Form, cash collected, unused tickets, and Ticket Sales Report must be returned to the bookkeeper the same day OR locked in the school safe and documented on the [Safe/Vault Log](#).

That day or the next business day, the bookkeeper should count the entire cash box; reconcile the cash collected, tickets sold, and initial set-up; and verify the count against the Ticket Sales Report. If there are any discrepancies, the bookkeeper should note this on the Ticket Sales Report. If there is a significant discrepancy, the bookkeeper immediately should report it to the activities director or principal/administrator. The bookkeeper should then issue a receipt to the

activities director/activity sponsor, file the Ticket Sales Report, and keep it for five years for audit purposes.

The initial set-up that was issued must be separated from the money collected and returned to the cash fund. The activities director/activity sponsor should sign the Cash Box Issuance Form documenting that the cash box was checked back in intact.

The bookkeeper should then prepare the collected money for deposit, *see* [Deposit Procedures](#), and enter it into BusinessPlus, *see* [Entering Cash Receipts](#).

NOTE: If a donation will be collected at an event (instead of selling tickets), follow the instructions outlined in [Collection of Cash](#). If a cash box is used, follow the cash box issuance instructions above.

Concession Stands

The activity for a concession stand *operated by a site* should be accounted for in the Student Activity Fund. Due to the volume of products moving in and out of the concession stand, an inventory must be performed monthly during high-use seasons (e.g., football, basketball, and baseball) to determine if revenues generated are appropriate based on purchases. Concession stands *operated by a site* should follow the [Cash Box](#) and [Collection of Money](#) procedures outlined in this document.

ACTIVITIES DIRECTORS

Fundraising

One of the duties of the activities directors is controlling fundraising. When a fundraising idea is presented to an activities director, all aspects of the fundraiser must be clearly detailed in [Fundraiser Information and Approval Form](#) before the fundraiser is approved. The activities director must approve all expenditures in support of the fundraiser. For all expenditures, there must also be a detailed receipt, so there is proof that the expenditure directly benefits the fundraiser. As outlined earlier, the bookkeeper and sponsor should manage the day-to-day accounting for the fundraiser. However, the activities director should review the final report after the fundraiser is completed.

Gate & Concession Collection

The activities director or designee is responsible for ensuring that the [Cash Box](#), [Ticket Sales](#), [Concession Stand](#), and lock-up procedures outlined above are followed by all employees and volunteers at their site.

Coaches

Another duty of the activities director is the review and approval of all coaches. All coaches report to the AD, and all transactions related to coaches also flow through the AD.

Review of Monthly Report (GL2000)

Activities directors are responsible for reviewing monthly financial report for each Student Activity Fund provided by the bookkeeper.

There are three primary types of accounts that relate to fundraisers and activities.

The “1” account specifically relates to fundraisers.

- Revenues: Fundraising proceeds; donations related to the fundraiser.
- Expenditures: Payments to a fundraising vendor; expenditures directly related to the purpose of the fundraiser.

The “2” account is for all other activities.

- Revenues: Multiple revenue sources, including gate/ticket sales, general donations, or participation fees, if collected (some schools do not collect these).
- Expenditures: Necessary items and expenses to run the activity.

The “3” account is for Community Ed-sponsored sports camps.

- Revenues: Participation fees.
- Expenditures: Necessary items and expenses to run the camp.

Donations should be deposited in the “1” or “2” account, depending on the intent of the donor. Expenditures from the donation must also correspond to the original intention of the donor. For example, a general donation for the operation of the program would be deposited in the “2” account, while a donation to a fundraising cause would be accounted for in the “1” account.

At some high schools and for some sports, ticket sales are very low or non-existent. In those instances, schools can use Student Activity Ticket sales or other ticket sales (e.g., punch tickets or family passes) to offset any deficit created by general expenditures for an activity or sport. In addition, ticket sales from one activity can be used to support a different activity. For example, football ticket sales can be used to offset expenditures for tennis, where no gate is collected.

There is not enough revenue generated by any school athletic ticket sales to support new uniform purchases for all programs every year. Schools should put in a rotation of uniform purchases, so there is not a large deficit in any one year for this expenditure.

FACILITY SCHEDULING

Community Education coordinators are responsible for maintaining the master facility usage fee schedule and for scheduling the public use of facilities at all DMPS schools and sites. High school activity directors are responsible for scheduling the use of their home high school athletic events. Costs associated with renting a room within a facility shall be consistent among comparable sites and rooms within the district as outlined in the Facility Usage Fee Schedule. The rental fee is based on the constitution of the requesting organization, the room being rented, day of the week, and duration. [Board Administrative Procedure 750](#) provides more detail regarding rental fees.

PURCHASING GOODS & SERVICES

PURCHASING

Approximately \$200 million is expended annually in the district on goods and services. The [General Procurement Policy and Guidelines](#) can be found on @DMPS in the [Purchasing Resource Center](#) under the “Forms_Manuals_Reports” subtopic. Any specific questions can be researched by contacting the district purchasing director, Mark Mattiussi, at 242-7649.

For purchases less than \$5,000, sites should seek the best value for the district. Orders larger than \$5,000 should have a minimum of three quotes for the requested product or service. For orders increasing in value (e.g., \$15,000 and above), contact Purchasing to determine the methodology to be used to secure costing information. As a major buyer, the district is able to leverage its purchasing power to obtain deep discounts that are reflected in Central Stores prices, office supply catalogs, and through [current contracts](#).

Central Stores & Office Supply Catalog Purchases

Central Stores should be used FIRST for site needs whenever possible. Before making purchases for a site, review the Central Stores catalog to determine whether the item or a like item is available. Site staff should be encouraged to utilize Central Stores to take advantage of bulk discounts received by the district. For example, a box of a dozen chisel tip, black dry erase markers is listed at nearly \$14 at Wal-Mart; it is \$6 in Central Stores. The Central Stores catalog is updated periodically throughout the year and can be accessed through the website or by calling the purchasing department. Always check with Central Stores first before sourcing outside the district. Central Stores requisitions are completed through BusinessPlus.

Miscellaneous office supplies that are not available in Central Stores can be ordered from the district’s selected office supply providers at discounted prices from published catalogs which are available in the BusinessPlus Punch Out module. Purchasing office supply items outside of Central Stores or the office supply catalog vendor may be an inefficient use of site funds. Sites should use a p-Card or PO for items purchased from the catalogs, as [outlined below](#).

CASH DISBURSEMENTS (ACCOUNTS PAYABLE)

All cash disbursements are issued from the Business Office. There are four methods by which purchases can be processed through the district: (1) p-Cards, (2) POs, (3) Direct Vendor Payments, and (4) Request for Reimbursement.

The general guidelines for all four disbursement methods are as follows:

1. All expenditure requests must be sufficiently supported.
2. The supporting documentation must include the itemized receipt or invoice. Payments will NOT be made from account statements, order confirmations, or packing slips.
3. Entry fees (e.g., conference registrations) should be supported by appropriate documentation, such as a copy of the entry form or registration form showing the cost of the course or conference. Proof of payment must also be included for reimbursement to district employees.

4. Copies of cancelled checks or credit card receipts alone are not sufficient documentation.
5. **Only district employees can be reimbursed for business-related expenses.** Parents and students cannot be reimbursed by the district unless otherwise allowed by a grant.
6. Payments to referees, judges, and officials be initiated using the [Casual Labor Request](#) on. District employees serving as officials or referees and all student workers **MUST** be paid through payroll. District employees (including substitutes and community coaches) **cannot** be paid as independent contractors.
7. The district is exempt from paying Iowa sales taxes; therefore, no Iowa sales tax will be paid or reimbursed. Iowa hotels/motels are excluded from the tax exemption and will be reimbursed with proper supporting documentation.

p-Cards

The procurement card (p-Card) is designed to eliminate local POs, reduce the need for employee reimbursements, and assist with the numerous small-dollar purchases made by district staff. The p-Card is not designed to replace the purchase order process entirely, as [outlined below](#). A p-Card can be issued to an individual, building, department, or for travel. Each type of p-Card has special rules and requirements that are laid out in the [Procurement Card \(p-Card\) Program](#) section of this document. The p-Card is to be used for authorized purchases only.

See [Procurement Card \(p-Card\) Program](#) for more details.

Purchase Orders

The purchase order process is completed through BusinessPlus. A purchase order requisition is entered into BusinessPlus by site bookkeepers/office managers.

Each site should maintain a file of pending purchase orders. All products should be delivered to a central location within the building so the site bookkeeper can receive the items on-line in BusinessPlus and acknowledge physical receipt of the items in a three-way match. NOTE: The actual number of items received must be indicated, *even if it is more or less than* what was actually ordered per the purchase requisition. The bookkeeper should place completed purchase orders in the appropriate vendor or account file.

Bookkeepers should review open purchase orders monthly using the Encumbrance Transaction Report (GL1350) or Open POs by Vendor Report (PO640) in BusinessPlus. If an order needs to be closed, contact Purchasing. If the order has been received, please ensure the order has been paid before closing the order. Payments cannot be made against closed purchase order. This will help cut down on unnecessary outstanding encumbrances and give a clearer picture of available budget.

All vendor invoices should be routed to the Business Office using the [AP email address](#); make sure the PO number is indicated on the invoice. Payments cannot be disbursed until the receiving information on the purchase order has been entered in BusinessPlus, indicating receipt of services and/or goods in acceptable condition. Goods and services will not be paid prior to receipt.

Field Trips

When arranging a field trip, the school must ask the vendor if the vendor will accept a district a p-Card or purchase order for payment or if the vendor will issue an invoice to be paid after the trip. Most vendors will work with schools in this manner and will either send an invoice directly to the building office manager or to the Accounts Payable department for payment. All payments to vendors must be paid with a district p-Card, PO, or via direct vendor payment from the Accounts Payable department. Teachers should not collect money, keep it in their classroom, and pay vendors with cash.

If the field trip occurs during the school day, no fee should be charged to students. If non-district adults attend the trip as chaperones, any fees collected from them must be collected and given to the office manager. The office manager should deposit the money collected and use it payment against the invoice from the vendor.

Direct Vendor Pay

Direct payment is utilized when a purchase is made and the vendor (including individual independent contractors) submits an invoice to the district for goods or services rendered. When the invoice is received in the Business Office, process is initiated immediately. If key/object information is needed, the invoice is routed electronically through BusinessPlus workflow to the bookkeeper for action.

Payments for speakers, presenters, or other services should include a copy of the Professional Service Agreement. The agreement should include the dollar amount to be paid for the

engagement, the dates of service, and if it is inclusive of travel expenses. **The district cannot reimburse an employee who makes a payment to independent contractors for services.** These payments MUST be made to the individual performing the service, and all direct payments to an individual must run through the Business Office.

Direct payments must be approved electronically by the principal/administrator through BusinessPlus workflow. By approving the payment, the principal/administrator acknowledges that the goods or services have been received and that the prices and specifications appearing on the receipt or invoice are correct.

Requests for Reimbursement

The Employee Expense Reimbursement Request is generally used to reimburse employees for mileage, *see* [In-District Travel](#). For purchases where a p-Card, PO, or direct vendor payment is not accepted and the employee chooses to personally make the purchase, reimbursement for out-of-pocket expenses must be initiated through the Employee Expense Reimbursement Request via [Employee Online](#). (NOTES: A. The form can only be used with the Internet Explorer browser. B. The form must be created and submitted on the DMPS network. C. The Login and Password to access the reimbursement form will be the same as used to log into Employee Online.) The form is web-based and is linked to BusinessPlus for employee information such as employee ID, banking information for direct deposit, and account code information.

After an employee submits a request, the transaction enters the BusinessPlus workflow for proper approvals. After administrative approval, the request is routed to an AP technician for final review. Thereafter, it is auto posted and will be disbursed electronically (via direct deposit) on the next scheduled AP check run. If an employee does not have direct deposit, the employee must contact Payroll immediately, or reimbursement will be delayed. **If the expenditure is not an allowable expense, the employee will NOT be reimbursed.**

MEAL/FOOD PURCHASES

Food and refreshments are typically a personal expense for employees. When a district meeting is required to take place and spans a customary mealtime, it will be determined in advance whether food and/or refreshments will be provided to district staff whose presence is required during the meeting. The cost of food and/or refreshments for district staff must be reasonable. Itemized receipts for the food purchase is required, along with a list of names and ID numbers of employees, and purpose for which food was necessary. Food cannot be purchased using federal grant funding (e.g., Title programs), unless related to a parent involvement event.

Generally, the purchase of meals and/or refreshments for staff using district funds will be allowed only under the following exceptions:

- Exception 1: If the meeting spans a customary mealtime and the public is invited and involved with the meeting, reasonable meals and/or refreshments are allowed. Meetings spanning mealtimes should be avoided when possible.
- Exception 2: For required in-person conferences/trainings scheduled for more than five (5) hours, reasonable refreshments are allowed. If a standard lunch break is not viable, reasonable meals are allowed.

Staff should not buy snacks for staff meetings or take staff out to breakfast, lunch, or dinner and then request reimbursement by the district (see [Misuse of Public Funds](#)).

Appropriate Agency funds may be used for staff meals and refreshments (See [Agency Funds](#)).

Meals that are a result of out-of-district travel are capped at a total of \$55 per day, must be supported by itemized receipts, and paid for with a p-Card. **Under no circumstances will the district pay for alcohol** (see [Travel](#)).

PROCUREMENT CARD (P-CARD) PROGRAM

GENERAL BACKGROUND INFORMATION

The procurement card (p-Card) is designed to eliminate local POs, reduce the need for employee reimbursements, and assist with the numerous small-dollar purchases made by district staff. The purpose of the p-Card program is to establish an efficient, cost-effective method of purchasing and payment for small-dollar transactions and improve the out-of-district travel experience for employees. A district p-Card can be issued to an individual, building/department, or for travel. The program utilizes internal control tools and management overview to insure district goals/objectives are being met regarding purchases made. Multiple levels of review take place over these transactions.

All p-Card users should treat this program with the same sense of responsibility one would use with one's own personal credit card. District funds are expended each time a purchase is made, and this responsibility should not be taken lightly. All district and building purchasing policies and procedures must be followed when utilizing the p-Card program. This includes, but is not limited to, approval procedures, monetary limits, and [current contractual obligations](#) (where applicable). Questions pertaining to this issue should be addressed to the applicable school principal/department supervisor or the p-Card supervisor, ext. 7750. If there is a need to change any information regarding a p-Card account, such as a change to the default account key or object, e-mail the p-Card supervisor, ext. 7750.

The district's p-Card program is run through the Harris Bank (Bank of Montreal, BMO), the same vendor used by many other districts within the State of Iowa and outside the state. The billing address associated with all district p-Cards is 2100 Fleur Drive, Des Moines, IA 50321.

Numerous p-Card resources can be found on @DMPS in the [Business & Finance Resource Center](#) under the "p-Card" subtopic.

AUTHORIZATION TO USE A DISTRICT P-CARD

There are two types of district p-Cards: those issued in the name of an individual employee and those that can be checked out.

Most employees will have infrequent need to use a p-Card. In those instances, the employee should check out a building/department or travel p-Card. Employees should work with the building/department office manager to begin the process of checking-out a p-Card. All employees who check out a p-Card must complete all of the mandatory trainings and sign a [Building/Department p-Card Check Out Agreement](#). Thereafter, the building/department office manager will check a p-Card out to the employee, the employee can use the p-card (maintaining itemized receipts), and then return the card and receipts to the office manager as outlined in [Using a p-Card](#). Building/department p-Cards should only be used by the person to whom they are currently checked out. The person who has checked out the building/department card may make purchases for any employee who reports to the same school or department as the cardholder. These purchases must follow all allowable purchase requirements.

Frequent users of a p-Card can request to have a p-Card issued in their name. To begin the process of requesting an individual p-Card, a request must be completed on Qualtrics. The Business & Finance Office will review the request and determine if the requested employee will receive a card. Once it is determined that the employee will receive a card, the bank will be contacted by the Business & Finance Office for issuance of the card.

Before receiving the card, the employee must complete all mandatory trainings. After the online training is successfully completed, the employee must physically sign an Employee Agreement. While this form requires a physical, ink signature, it can be scanned and emailed to the Business & Finance Office at pcard@dmschools.org or physically turned in to the Accounts Payable staff in the Administrative Building at 2100 Fleur Drive. Thereafter, the card will be available for pick up. All cards issued directly to employees will need to be activated by calling the toll-free number (888-267-7838) printed on the back of the card.

Once the card is activated, the employee will be able to travel and purchase items for their school/department within the parameters set forth in the Employee Agreement and this manual. Individual p-Cards may only be used by the individual whose name appears on the card. **Employees should never lend their p-Card to someone else or allow someone to obtain their card number to make a purchase.** The cardholder whose name appears on the p-Card may make purchases for any employee who reports to the same school or department as the cardholder. These purchases must follow all allowable purchase requirements. Individual cards must be surrendered to the p-Card supervisor, ext. 7750, in the event of a transfer or separation from the district.

The school principal/department supervisor and the cardholder are accountable and responsible for the p-Card program within their respective building/department. **The principal/department supervisor does not have the authority to make exceptions to the rules set forth in the manual.**

MAINTAINING CONTROL OF A P-CARD

The cardholder is responsible for maintaining control of the card at all times and keeping all required itemized receipts and supporting documentation of all p-Card transactions. Packing slips/pick tickets, order confirmations and/or credit card slips do not constitute an itemized receipt. Employees should never fax or e-mail a copy of their card or number, expiration date, or

CVC code. All individual p-Cards must be stored in a secure area by the individual responsible for the card. All building/department cards must be stored in a secure area, such as a safe or a locked file cabinet, by the individual responsible for the card.

Lost or stolen cards should be reported immediately to BMO and to the p-Card supervisor, ext. 7750. As with a personal credit card, the account number is unusable after notifying the bank. A new card will be issued and delivered to the p-Card supervisor. If the old card is later located, destroy it by cutting it into pieces and disposing of it. Do not attempt to use the old card after it has been cancelled.

IOWA SALES TAX

DMPS does not pay Iowa sales tax or local option taxes. The only exception is Iowa Hotel Tax, which the district does pay. To ensure these taxes are not charged, one or more of the following will need to be provided to the merchant: the district's federal ID number embossed on the front of the p-Card, the district's tax exemption certificate, and/or a district ID as proof of tax-exempt status. NOTE: This only applies to the State of Iowa; any taxes charged outside the State of Iowa during travel is expected and allowed. For procedures for specific vendors, please refer to the [p-Card Vendor Use Support](#) on @DMPS in the [Business & Finance Resource Center](#) under the "p-Card" subtopic. Any Iowa Sales tax or local option taxes paid mistakenly or inadvertently must be reimbursed by the employee, no matter the amount.

UNALLOWABLE EXPENSES

The following items **CANNOT** be purchased with a p-Card:

- Personal items
- Money orders
- Gift cards
- Drugs/narcotics, including over-the-counter medicines
- Firearms
- Alcohol
- Explosives
- Fixed assets (including furniture, fixtures, and equipment with a unit value of \$1,000 or greater)
 - All furniture-related purchases must be directed to and approved by the Operations Department.
- Food Service fixed assets
- DMPS employee salaries, wages, and benefits
- Monthly contracts, e.g., cell phones/pagers
- Subscriptions of any kind
- Any technology-related item without prior approval from via the [Technology Approval Form](#)
 - All technology-related purchases must be directed to and approved by the district Technology Department via the Technology Approval Form
- Gasoline for personal vehicles

- Employees may request mileage reimbursement for the use of personal vehicles for out-of-district travel via the Mileage Expense Reimbursement Form on [Employee Online](#), see [In-District Travel](#).
- If a district vehicle or a rental car is used during travel, gas may be purchased with a p-Card. Proof of rental car usage during dates of travel (e.g., rental car agreement) is required with itemized gas receipts.

Software can **ONLY** be purchased using a p-Card with prior approval. Any software-related purchases should be directed to and approved by the Controller or Purchasing Manager prior to purchase.

Only the district's Chief Financial Officer and Controller can enter into contracts on behalf of the district. Consequently, all contracts must be approved through the CFO/Controller prior to execution. The CFO/Controller will determine if a p-Card is an appropriate form of payment.

All p-Card purchases funded by grant fund **MUST** follow all grant provisions. Contact the Grant Manager with any p-Card/grant-related questions.

This is not to be considered a complete list; all [Board Policies](#) and State of Iowa laws must be followed.

USING A P-CARD

Purchasing Goods

All non-travel related purchases made using a p-Card must be accompanied by itemized receipts. The purchaser must keep a copy of the itemized sales receipt, charge slip, and/or any other information related to the purchase(s). Packing slips/pick tickets DO NOT constitute an itemized receipt. Within **five** business days of transaction date, the purchaser must submit receipt to the reconciler (e.g., school/department office manager/bookkeeper). If the p-Card used for the purchase is reconciled centrally by the Business Office, submit the itemized receipts and materials to the [p-Card team](#) within **five** business days of transaction date. The subject line of the e-mail should include the cardholder's name, vendor name, transaction date, and transaction amount.

There is no cutoff for fiscal year-end on p-Card transactions. There are a few unique fiscal year-end practices:

- There is no p-card usage from June 21 - July 1.
 - The only exceptions are for pre-approved out-of-district travel.
 - On a case-by-case basis, emergency purchases may be approved.
- Any transaction with a processing date of June 30 or prior will be charged to the previous fiscal year.
- However, the p-Card can be used to pre-pay for goods to be received or services to be rendered in the next fiscal year (i.e., after June 30) if they are valued greater than \$5,000.
- Any transaction with a processing date of July 1 or later will be charged to the new fiscal year.

Shopping on Amazon

Whenever possible, Central Stores should be used for site needs to take advantage of bulk discounts received by the district. Before making purchases from Amazon, review the [Central Stores catalog](#) to determine whether the item or a like item is available. If the item is not available from Central Stores *or* is less expensive on Amazon, purchasing is allowable for that item. (If the desired purchase is a product that could potentially be requested by many teachers or staff, reach out to Purchasing staff for determination if it could be included in the district warehouse.) **All potential technology-related purchases from Amazon must be directed to and approved by the district Technology Department via the [Technology Approval Form](#) prior to making the purchase.**

If the product is not available from Central Stores, the purchase can be made from Amazon with a district Amazon Business Account and a district p-card. Amazon Prime is not needed to use an Amazon Business Account. Do not sign up for Amazon Prime. When shopping on Amazon, be mindful of third-party vendors; many will charge tax (an unallowable expense) and charge exorbitant shipping costs. Purchases greater than \$25 made with an Amazon Business Account will result in free 5-8 days shipping.

Always use an Amazon Business Account for district purposes. Personal Amazon accounts should NEVER be used for district purposes, and a Business Account should NEVER be used for personal purposes. If a site Business Account is needed, contact the AP team.

Always use a district p-card for district purchases made on Amazon. When completing the transaction on Amazon, include the district account key and object code in the optional Purchase Order (PO) Number field. Entering this information will result in the account key and object code being printed on the receipt for use when reconciling the transition. [Instructions](#) on adding a DMPS account key and object code can be found on @DMPS. In addition, [instructions](#) for finding a receipt in Amazon Business for transaction reconciliation can be found on @DMPS. Use the receipts for items that have been shipped and received for the normal reconciliation process [outlined below](#).

Travel Purchases

All travel-related expenses incurred that are paid for using a p-Card must be accompanied by itemized receipts. All out-of-district travel-related itemized receipts should be submitted electronically within **seven** business days of the return from the trip to the [p-Card team](#). The subject line of the e-mail should include the cardholder's name and trip name.

See [Out-of-District Travel](#) for more detailed information.

International Expenses

All district p-Cards are blocked from international purchases. If traveling outside of the United States for school business, contact the p-Card supervisor, ext. 7787, at least five business days prior to travel to have the p-Card opened for international purchasing. In addition, call the number on the back of the p-Card to notify the bank of the travel plans to avoid any possible interruptions due to suspected fraud.

p-Card Credit Increases

The district has assigned a credit limit to each p-Card. This is an amount determined by the employee's supervisor/administrator and is reflected in the Statement of Authority that was signed prior to receipt of the p-Card. If a p-Card limit needs to be increased, the supervisor can complete the [pCard Change Request Form](#). Final approval of increases is at the discretion of the district Controller or CFO.

Questions

If an employee has questions about using a p-Card, s/he should reach out to the building p-Card reconciler (school/department office manager/bookkeeper) first. If the issue is not resolved, contact Business & Finance for support:

Contact	Role	Extension
Chuong Vo	Accounts Payable Technician	x7623
Kim Johnson	Accounts Payable Technician	x7746
Judy Lyons	Accounts Payable Technician	x7748
Sharon Fuller	School Liaison	X8175
Vacant	Accounts Payable Supervisor	x7750
Erica Armstrong	Controller	x7718

RECONCILING P-CARD TRANSACTIONS

All p-card transactions must be reviewed and/or approved in BusinessPlus workflow within 30 calendar days of the transaction date. The reconciler and approver must verify the receipt is a proper itemized receipt and not an order confirmation, non-itemized receipt, etc. The reconciler must also verify the itemized receipts do not include Iowa sales tax or any items purchased do not fall under [Unallowable Expenses](#). If necessary, the reconciler will request reimbursement from the cardholder for any unallowable charges. If the p-Card holder is reimbursing the district, the amount must be coded to the same account key and object code as the original transaction.

Thereafter, the reconciler must attach a scanned copy of the itemized receipt with the account key and object code and any reimbursement documentation (if necessary) to the transaction in IFAS, change the default account key and object code (if necessary), and type a valid description/reason for the transaction prior to approving and forwarding the transaction through workflow for administrative approval.

The reconciler and approver must verify the transaction total per the itemized receipt matches the transaction amount in the BusinessPlus system.

If the administrator does not agree with an account key or object code used, s/he can make the necessary changes before approving. The transaction can also be rejected (click the red “X”). All rejected transactions will flow back to the reconcilers’ workflow.

Administrators cannot approve his/her own expenditures. IFAS has a workflow pattern in place to route Administrator transactions to the appropriate supervisor for approval. If this is not working, notify the p-Card supervisor, ext. 7750. Reconcilers may reconcile their own transactions, since an administrator is ultimately the final approver.

Detailed instructions on the [Reconciler Process](#) and [Approve/Forward Process](#) are on @DMPS in the [Business & Finance Resource Center](#) under the “p-Card” subtopic.

NOTE: All p-Card purchases are recorded as encumbrances against budgets for schools but not departments. Purchases are paid and charged against departmental budgets, as designated by the reconciler, when transactions are reconciled, approved, and posted.

Disputes & Discrepancies

If there is a discrepancy between an amount incurred and the monthly statement, it is imperative that the issue be addressed immediately. Depending on the type of transaction, the merchant may need to be contacted directly to resolve the disputed transaction.

If the merchant charged incorrectly (including Iowa Sales Tax) or if there is an outstanding quality issue on the item purchased, contact the merchant first to try to resolve the error or problem. If the matter can be resolved with the merchant, and the error involved an overcharge, a credit adjustment should be requested from the merchant and should appear on the next statement. If there is a credit transaction from a vendor, the amount must be coded to the same account key and object code as the original transaction.

If the merchant disagrees that an adjustment is necessary, immediately contact the p-Card supervisor, ext. 7750. Disputes must be reported within 30 days. All disputed charges must be reconciled and approved, and the credit transactions from BMO should be coded to the same account keys and object codes as the disputed charges.

If there are unauthorized charges on the card (i.e., not made by an employee), contact the card company immediately along with the p-Card supervisor, ext. 7750, to get the card cancelled and the fraudulent transactions disputed.

REVIEWS & AUDITS

The district will conduct periodic reviews of documentation and approval on an announced or unannounced basis. This review will also allow for assessment of the program, assessment of p-Card requirements/rules, and the feasibility of continued p-Card use and expansion of the program.

The district's Internal Auditor will conduct audit procedures for p-Card documentation, as necessary throughout the year. Visits to sites to perform audit procedures may be on an announced or unannounced basis, as determined by the Internal Auditor.

When a cardholder, reconciler, or approver leaves that position, the principal/administrator shall notify the district's p-Card supervisor, ext. 7750, immediately prior to the employee's departure. The p-Card supervisor will determine necessary audit procedures and timing of those procedures.

The State Code of Iowa Chapter 11.6 states: "The financial condition and transactions of...all school offices in school districts shall be examined at least once each year ... The examination of school offices shall include an audit of all school funds." The district annually engages a certified public accounting firm to audit the district's financial records. The external auditors may find it necessary to visit selected sites, on an announced or unannounced basis, to review p-Card documentation and approval.

REVOCATION & VIOLATIONS

A p-Card can be revoked at any time at the discretion of Business & Finance, Human Resources, or the cardholder's supervisor without reason or cause. Upon request, the assigned p-Card must

be returned to the p-Card supervisor. Inactivity for a period of six months can also result in revocation of the card. To have p-Card privileges reinstated, a new Statement of Authority must be submitted, and the cardholder must complete the mandatory trainings again.

Violations of the p-Card agreements/rules can result in disciplinary action up to and including termination. Business & Finance can also determine that, based on violations, the p-Card should be revoked from the cardholder, even if no disciplinary action is taken.

The following p-Card violations, discovered during routine audits of transactions and during post audits of reconciled transactions, will be subject to the following disciplinary actions:

Violation	First Infraction	Second Infraction	Future Violations
Personal Purchase or Purchase of Unauthorized/ Unallowable Items (includes exceeding the out of district travel per diem)	Repayment by check, cashier's check, or payroll deduction within 30 days of infraction; disciplinary action that could result in termination and criminal prosecution, if warranted	First infraction penalties, plus card cancellation with notice to Supervising Administrator and disciplinary action that could result in termination	Second infraction penalties, plus termination (applies only if card was reinstated)
Incremental/Split Transaction used to circumvent the approval process per Board Procedures Code 728 *	Written reprimand with notice to Supervising Administrator	Card cancellation with notice to Supervising Administrator and disciplinary action that could result in termination	Termination (applies only if card was reinstated)
Missing itemized receipt and/or proper supporting documentation OR Iowa Sales tax was paid and a full credit was not obtained (excluding Iowa hotel stay transactions)	Repayment by check, cashier's check or payroll deduction within 30 days of infraction	First infraction penalties, plus Written reprimand with notice to Supervising Administrator	First infraction penalties, plus Card restrictions that may include cancellation with notice to Supervising Administrator and disciplinary action that could result in termination

*An example of an Incremental/Split Transaction is breaking one transaction that would normally violate Board or p-Card policy into two or more smaller transactions that when looked at individually would not violate policy. For example, a \$15,000 piece of furniture, broken down into five \$3,000 transactions to avoid using the RFP/Quote process.

Violation	First Infraction	Second Infraction	Future Violations
Electronic reconciliation and approvals not completed within 30 calendar days of the transaction date (only exception would be travel transactions that cannot be audited within these guidelines)	Record of discussion	Written reprimand with notice to Supervising Administrator	Card restrictions that may include cancellation with notice to Supervising Administrator
Electronic reconciliation and approvals not completed within 60 calendar days of the transaction date	Card Closure with notice to Supervising Administrator	Card Closure with written reprimand with notice to Supervising Administrator (applies only if card is re-applied for and reinstated)	

If an employee becomes aware of any violations to the p-Card rules outlined in this manual or suspicious financial transactions, contact anyone in Business & Finance, a supervisor, or the Internal Auditor immediately. Failure to report such violations/suspicious transactions can lead to the employee being found in violation as well. This will apply even if the employee did not utilize the card or initiate the financial transaction. The employee will be held as accountable as the perpetrator.

TRAVEL

OUT-OF-DISTRICT TRAVEL

Des Moines Public Schools employees who travel for business on behalf of the district should follow all travel procedures as outlined in this manual. The district does not issue cash advances for employee or student travel. All district p-Cards are blocked from international purchases. If traveling internationally, the card can have international privileges turned on, *see* [International Purchases](#). If traveling with students, review the policy on [Student Field Trips and Excursions](#) and complete the [Student Travel Pre-Approval](#) form. This should be completed prior to the employee's personal travel approval form being submitted.

A [flow chart](#) summarizing out-of-district travel from start to finish is available as a quick reference guide. Any specific questions can be researched by contacting anyone in the Business Office.

Prior Approval for Out-of-District Travel

A [Travel Authorization Request \(Prior Approval\) Form](#) (log into Employee Online and click on webforms) must be completed 21 or more days **in advance** of all travel dates and submitted to the Business Office. The form must have the name of the traveler, supervisor approval, and a valid account number and funding source. Employees who travel out-of-state can choose to fly or drive; however, reimbursement for driving cannot exceed the equivalent of the cost of flying (economy, 21 days in advance).

Additionally, all costs that will be associated with the trip must be indicated, including an approximate amount for meals and incidentals, *see* [Meal & Incidental Expenses](#) to determine the maximum amount that should be approved. Travelers will also have to select which method of payment for payment for Meals & Incidental Expenses will be used; this choice cannot be changed after the trip. When requesting to travel to a workshop, convention or seminar, employees must attach a copy of the event's full agenda, including any lodging and meal provisions, to the prior approval form. The Travel Approval Form serves as both an approved budget for the travel and an informational form for Business & Finance.

Travel Expense Submission

All travel expenses are to be submitted electronically on the [Travel Expense Reimbursement \(Pre-Authorized\)](#) form (log into Employee Online and click on webforms) within **seven (7)** business days of the return from the trip. Itemized receipts must accompany all expenses charged to a p-Card. Charge card slips alone ARE NOT acceptable forms of itemized receipts.

If a family member is traveling with an employee, the employee is personally responsible for ALL costs pertaining to the family member. Additionally, if an employee chooses to extend his or her work travel for personal reasons, the district will not pay for the expenses (e.g., hotel, meals, incidentals) for the additional days.

Use of a District p-Card

See [Procurement Card \(p-Card\) Program](#) and additional resources on @DMPS in the [Business & Finance Resource Center](#) under the "p-Card" subtopic for further information.

At least one employee traveling in a group must be a district p-Card holder or check out a building/department p-Card, see [Authorization to Use a District p-Card](#). If a p-Card limit needs to be increased to cover the costs of a trip, the supervisor can complete the [pCard Change Request Form](#). Final approval of increases is at the discretion of the district Controller or CFO, see [p-Card Credit Increases](#).

A district p-Card must be used to pay for airfare, hotel accommodations and rental cars.

An employee has two options for submitting itemized receipts:

1. Collect all itemized receipts throughout the trip, scan all receipts post-trip, and attach to the [Travel Expense Reimbursement \(Pre-Authorized\)](#) form and associated trip ID.
2. Use the *Smart Receipts App* to take a picture of the itemized receipts, export the captured pictures using the app, and attach the app-generated report to the [Travel Expense Reimbursement \(Pre-Authorized\)](#) form and associated trip ID.
 - The *Smart Receipts App* can be downloaded from the Google Play Store or the Apple App Store. Guidance on [how to use the Smart Receipts App \(Android Users\)](#) and [how to use the Smart Receipts App \(Apple Users\)](#) is located on @DMPS in the [Business & Finance Resource Center](#) under the “Travel” subtopic.

Travel Expenses

An employee **cannot** make any travel arrangements until receiving an e-mail indicating the travel has been approved. After receiving the confirmation email, the employee can use a p-Card to register for a conference, book airfare, and reserve lodging and a rental car, as needed.

Allowable Travel Expenses	Unallowable Travel Expenses
<ul style="list-style-type: none"> • Lodging (single room rate) • Rental Cars (economy) • Registration Fees • Parking • Tolls • Authorized Transportation (e.g., flights, taxis, train, shuttles, etc.) • Baggage Fees • Hotel Internet Charges • Meal and Incidental Expenses (M&IE) – Per Diem rate depends upon funding source and payment method selected by traveler when trip approval is requested. • Tips – limited to 20% • Gas for rental cars and district vehicles 	<ul style="list-style-type: none"> • Alcoholic beverages • Rental car insurance • GPS with rental car • Personal entertainment • Personal expenses (laundry, phone calls, movies, etc.) • Airfare, hotel, and rental car upgrades (business class, seat fee) • Airfare cancellation insurance • Travel insurance • Meal and Incidental Expenses (M&IE) incurred without proper travel approval • Gas for personal vehicles • Valet or bell hop services • Any other purchase falling under the p-Card Unallowable Expenses list

Unallowable Expenses

The district does not approve unallowable or unauthorized expenses to be charged to a p-Card, *see* [Unallowable Expenses](#). Employees will be required to reimburse the district for the unallowable or unauthorized expenses charged to a p-Card. This may result in disciplinary action and possible termination of employment. In the event an employee is required to reimburse the district for unallowable or unauthorized expenses charged to a p-Card, make a cash, card, or check payment to the p-Card reconciler for deposit and obtain a pre-numbered receipt for the repayment. A copy of this receipt should be maintained with the p-Card transaction support to provide proof of repayment. The AP team will net any repayment with any reimbursement due to employee, if applicable.

Allowable Expenses for Authorized Travel

Research best price available on airfare, hotels, and rental cars by comparing travel sites such as Travelocity, Expedia, Priceline, and/or individual airlines, hotels, etc.

Airfare

For best pricing, all airline travel should be booked before the minimum 14-day advance purchase period. If this time frame cannot be followed, the rationale for booking delay must be documented on the Travel Expense Reimbursement form. DMPS does not reimburse employees for the use of frequent-flyer miles or points to acquire airline tickets used for business purposes.

Hotel

One p-Card may be used for more than one hotel room on behalf of employees or students traveling. Only room charges, applicable hotel taxes, and fees, including room service fees, should be charged to a district p-Card and must be reflected as such on an itemized hotel receipt. Meals may be charged to a room (and ultimately the p-Card); however, an itemized receipt for the meal is required to support this transaction. Employees must provide the hotel a personal credit card or cash for personal expenses, such as laundry or pay-per-view, incurred during their stay at the hotel. Room service costs will be included as costs related to the total allowable daily meal expense.

Ground Transportation/Rental Cars

Do not purchase rental car insurance; the district's liability insurance covers employees traveling on behalf of the district. If a rental car has been approved and paid for, it is expected there will be no transactions or reimbursements submitted for other forms of transportation. If the out-of-district travel involves an area with toll roads, the toll must be charged to a district p-Card, unless this option is not available. If a rental car or a district vehicle is used for out-of-district travel, gas may be purchased with a p-Card. However, if a personal vehicle is driven for out-of-district travel, gas cannot be purchased using a p-Card. Mileage may be reimbursed at the approved rate per mile via adding an expense to the Travel Expense Reimbursement form upon return of the trip.

Registration/Tuition

The cost of the approved workshop, conventions or seminars must be paid with a district p-Card and the full agenda for the event must be attached to the prior approval travel request.

Meal & Incidental Expenses

Meal and Incidental Expenses, abbreviated as M&IE, is defined as any type of food, non-alcoholic beverage, fees, and tips, including tips for wait staff at restaurants.

Meal expenses are allowed **ONLY** when incurred with travel outside of a 50-mile (one-way) radius of Des Moines for district-related business. Non-overnight travel beyond 50 miles (one-way) is eligible for lunch reimbursement capped at \$15.

There are two allowable methods for paying for meals and incidentals:

- (1) use a district p-Card and submit itemized receipts
- (2) pay with personal funds and request reimbursement at the federal rate with no itemized receipts.

Option 1: Use a District p-Card and Turn in Itemized Receipts

Employees who opt to use a district p-Card for meals and incidental expenses do not have to personally pay for those expenses up front. Please note use of this option for meals will result in no reimbursement to the employee related to meals upon the completion of the Travel Expense Reimbursement form.

For travel funded by grants requiring itemized receipts, the employee must use a p-Card to fund Meal & Incidental Expenses (M&IE) and must provide itemized receipts for those expenses.

Grants that require itemized receipts include:

21st Century Funds	McKinney-Vento Homeless	Title I
Carl Perkins	Polk County Betterment	Title II
Early Childhood Iowa	Polk County DHS Decat	Title III
Farm to School	Prairie Meadows	Title IV
Food Service BASICS	Project Search	
Full Service Community	State K-3 Funds	
Gear Up	State Shared Vision Funds	
Head Start		

NOTE: This grant list is not inclusive. If an employee is unsure if the funding source is one that requires itemized receipts, please reach out to the Grants Manager.

The daily allowable rate for Meals & Incidental Expenses, including taxes and tips, when using a p-Card is \$59 a day (tips are limited to 20% of the bill). The per diem will be reduced by 25% on the first and last calendar day of travel, in accordance with the GSA policy on travel. In addition, the per diem will be reduced if the event or conference provides meals that are at no additional cost to the employee at a rate of \$13 for breakfast, \$15 for lunch, and \$26 for dinner. Below are examples to illustrate the travel pre-approval estimated meal expense, noting the maximum allowed to be incurred on the p-Card for each day. If the employee exceeds the per day maximum, they will be responsible to reimburse the district for the excess spent.

p-Card Example 1: Breakfast, 4 Lunches, and one Dinner Covered by the Conference, remaining meals paid for using p-Card with collection of itemized receipts

Day	First/Last Day Adjustment	Breakfast	Lunch	Dinner	Incidentals	Daily Per Diem
1	(\$14.75)	--	--	\$26.00	\$5.00	\$16.25
2	--	--	--	--	\$5.00	\$5.00
3	--	--	--	\$26.00	\$5.00	\$31.00
4	--	--	--	\$26.00	\$5.00	\$31.00
5	(\$14.75)	--	\$15.00	\$26.00	\$5.00	\$31.25
Total Allowable Meal & Incidental Expenses for Trip Using p-Card						\$114.50

p-Card Example 2: No Meals Covered by the Conference, all meals paid for using p-Card with collection of itemized receipts

Day	First/Last Day Adjustment	Breakfast	Lunch	Dinner	Incidentals	Daily Per Diem
1	(\$14.75)	\$13.00	\$15.00	\$26.00	\$5.00	\$44.25
2	--	\$13.00	\$15.00	\$26.00	\$5.00	\$59.00
3	--	\$13.00	\$15.00	\$26.00	\$5.00	\$59.00
4	--	\$13.00	\$15.00	\$26.00	\$5.00	\$59.00
5	(\$14.75)	\$13.00	\$15.00	\$26.00	\$5.00	\$44.25
Total Allowable Meal & Incidental Expenses for Trip Using p-Card						\$265.50

If there is a situation where the p-Card is not accepted, collect the itemized receipt and use the additional justification box on the Travel Expense Reimbursement form that the p-Card was not accepted, and reimbursement is needed.

Option 2: M&IE Reimbursement Method

Employees may choose to be **reimbursed** at the per diem rate assigned by the federal General Services Administration (GSA) for the location to which they are traveling for meals and incidentals. This option is only available to trips funded by accounts not requiring itemized receipts for all expenses; most grant accounts cannot use this option.

Employees who select this option will pay out-of-pocket for meal and incidental expenses and be reimbursed **after completion** of the trip, rather than using a p-Card and submitting itemized receipts. No itemized receipts will be necessary for M&IE expenses incurred using the reimbursement method.

If an employee chooses the M&IE reimbursement method for meals and incidentals -- lodging, transportation, and other conference expenses must still be paid with a p-Card, and the itemized receipts for those expenses must be collected and submitted to the district. Reimbursement will not be made until after all non-M&IE-related p-Card receipts have been submitted via the Travel Expense Reimbursement form.

Upon submission of the Travel Expense Reimbursement form, the AP team will process the reimbursement within 10 business days, and the reimbursement will be directly deposited into the employee's bank account during the next pay cycle.

The per diem rate under the M&IE reimbursement method is based upon the **location of the conference / event** and not necessarily the location of the lodging, although the two may be the same, in accordance with the GSA policy on travel. When completing the Travel Authorization Request (Prior Approval), you will include the destination zip code and the form will automatically pull in the per diem of that location. The per diem will be reduced by 25% on the first and last calendar day of travel, as per GSA policy.

In addition, the daily per diem will only include meals that the employee will need to provide with personal funds and exclude those that will be provided by others, the conference or the event attended. The [M&IE breakdown](#) for breakfast, lunch, and dinner is specified in the GSA policy, examples of more common location per diem rates outlined below:

Base Per Diem Based on Location	First/Last Day Adjustment	Breakfast Rate	Lunch Rate	Dinner Rate	Incidentals
\$59	(\$14.75)	\$13	\$15	\$26	\$5
\$64	(\$16.00)	\$14	\$16	\$29	\$5
\$69	(\$17.25)	\$16	\$17	\$31	\$5
\$74	(\$18.50)	\$17	\$18	\$34	\$5
\$79	(\$19.75)	\$18	\$20	\$36	\$5

Examples of reimbursement of expenses follows:

M&IE Reimbursement Method Example 1: *Breakfast, 4 Lunches, and one Dinner Covered by the Conference, remaining meals covered by employee and reimbursed upon return.*

Day	Base Per Diem	First/Last Day Adjustment	Breakfast	Lunch	Dinner	Incidentals	Daily Per Diem
1	\$74	(\$18.50)	--	--	\$34	\$5	\$20.50
2	\$74	--	--	--	--	\$5	\$5.00
3	\$74	--	--	--	\$34	\$5	\$39.00
4	\$74	--	--	--	\$34	\$5	\$39.00
5	\$74	(\$18.50)	--	\$18	\$34	\$5	\$38.50
Total Reimbursable Meal & Incidental Expenses							\$142.00

M&IE Reimbursement Method Example 2: *No Meals Covered by the Conference, all meals covered by employee and reimbursed upon return.*

Day	Base Per Diem	First/Last Day Adjustment	Breakfast	Lunch	Dinner	Incidentals	Daily Per Diem
1	\$74	(\$18.50)	\$17	\$18	\$34	\$5	\$55.50
2	\$74	--	\$17	\$18	\$34	\$5	\$74.00
3	\$74	--	\$17	\$18	\$34	\$5	\$74.00
4	\$74	--	\$17	\$18	\$34	\$5	\$74.00
5	\$74	(\$18.50)	\$17	\$18	\$34	\$5	\$55.50
Total Reimbursable Meal & Incidental Expenses							\$333.00

Workshop / Conference Meals

Any meal provided by a workshop, conference, seminar, etc. must be deducted from the daily per diem on the Travel Authorization Request (Prior Approval) form. Upon return from the event, if applicable, update the travel expense reimbursement form for any additional meals provided, not previously reported on the prior approval travel form.

Cancellations

Be aware of change/cancellation policies when booking airfare and accommodations. Employees will be financially responsible for any trips cancelled without a Director or Executive Director's approval and will be required to refund all charges that are incurred, including cancellation fees. This also applies if the cancellation was approved but the employee forgets to cancel it. If change/cancellation fees are charged to a district p-Card, the fee must be reimbursed by the employee. If the trip is cancelled by the district, the cost of cancellation will be the responsibility of the district. If a flight is cancelled and the airline holds a credit in the employee's name for a future trip, the employee must use the credit against a future business trip for Des Moines Public Schools only.

Iowa Sales Tax

DMPS does not pay Iowa sales tax or local option taxes. The only exception is Iowa Hotel Tax, which the district does pay. To ensure these taxes are not charged, one or more of the following will need to be provided to the merchant: the district's federal ID number embossed on the front of the p-Card, the district's tax exemption certificate, and/or a district ID as proof of tax-exempt status. NOTE: This only applies to the State of Iowa; any taxes charged outside the State of Iowa during travel is expected and allowed.

Reviews & Audits

All out-of-district travel is subject to audit. If district travel procedures are not followed, out-of-pocket reimbursement requests WILL NOT be honored and there will be a loss of future travel privileges for the employee. The district will conduct periodic reviews of documentation and approval on an announced or unannounced basis.

The district's Internal Auditor will conduct audit procedures for p-Card documentation, as necessary throughout the year. Visits to sites to perform audit procedures may be on an announced or unannounced basis, as determined by the Internal Auditor.

If an employee becomes aware of any violations to the travel rules outlined in this manual, contact anyone in Business & Finance, a supervisor, or Internal Audit immediately. Failure to report such violations/suspicious transactions can lead to the employee being found in violation as well, even if they did not travel.

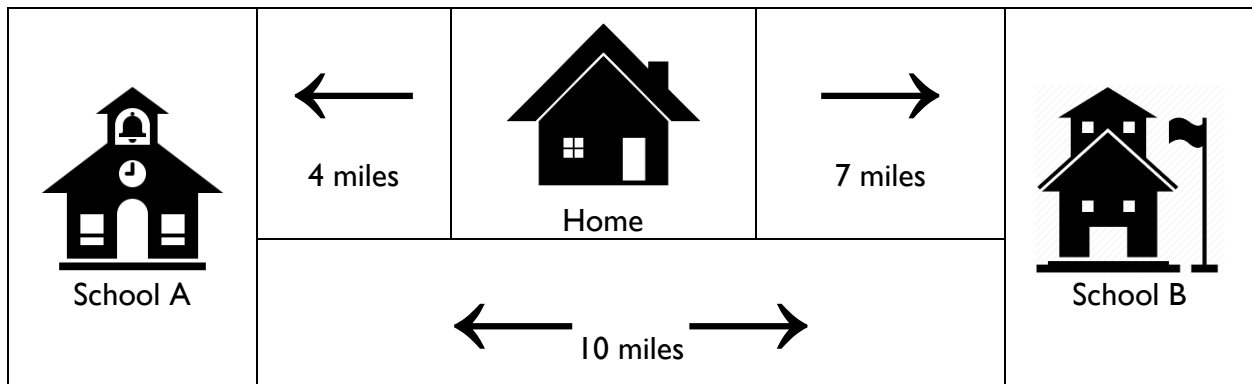
IN-DISTRICT TRAVEL

In-district mileage is paid based on actual miles driven, based on the state approved mileage rate. Please check for updated rates periodically. If an employee travels from one site to another, use the Mileage Expense Reimbursement Form on [Employee Online](#) to request reimbursement. (NOTES: A. The form can only be used with the Internet Explorer browser. B. The form must be created and submitted on the DMPS network. C. The Login and Password to access the reimbursement form will be the same as used to log into Employee Online.) Detailed [instructions](#) on completing the Mileage Expense Reimbursement Form are on @DMPS. Please note that monthly mileage is limited to submission once per month and should be submitted within the next month. For example, all in-district travel for October 1 through October 31 must be submitted by November 30.

The district does not pay for commuting miles to and from home.

If an employee travels from their residence to a destination that is not their normal business site, the miles recorded for payment shall be the LESSER of the distance between their residence and the destination less normal commuting miles OR their normal business site and the destination less normal commuting miles.

Example: A teacher is assigned to Elementary School A, which is located 4 miles from her residence. On Wednesday, the teacher travels to Elementary School B for a workshop located 10 miles from Elementary School A but only 7 miles from her residence.



The teacher should record and be reimbursed for 3 miles:

- The distance from the teacher's residence to Elementary School B (7 miles) is *less than* the distance between Elementary School A and Elementary School B (10 miles).
- The distance driven to the workshop (7 miles) minus the teacher's normal commuting miles (4 miles) totals the miles to be reimbursed (3 miles).

GRANTS

Grant funding is an opportunity to establish a new program or provide additional services for an existing program at a site or for the district. When applying for any grant, applicants must contact the Grant Team (Lori Brenno, ext. 8215) **prior to** submitting an application. Grant Team members have the expertise to assist in the preparation and submission of grant documents to various private and public entities. The team can also assist in determination of the pros of applying for the grant vs. the negatives of maintenance/administration costs of the grant.

Specific [grant procedures](#) for applying for and receiving a grant, as well as a [Grant Request Form](#), can be obtained on @DMPS in the [Business & Finance Resource Center](#) under the “Grants” subtopic.

DonorsChoose is the **only** crowdfunding platform that allowed in the district; [crowdfunding procedures](#) can also be found on @DMPS.

AUDITING

Internal audit is an independent and activity that is guided by a philosophy of adding value by offering ways to enhance governance, risk management, and controls and objectively provides relevant assurance. The Internal Audit department assists the Superintendent and the Board of Directors in accomplishing their objectives by using a systematic, disciplined, and risk-based approach to evaluate and contribute to the improvement of the district’s governance, risk management, and control process.

Internal Audit conducts activities in compliance with district objectives and policies, as well as adherence The Institute of Internal Auditors’ mandatory guidance, including the Core Principles for the Professional Practice of Internal Auditing, Definition of Internal Auditing, the Code of Ethics, and the International Standards for the Professional Practice of Internal Auditing (Standards). This mandatory guidance constitutes principles of the fundamental requirements for the professional practice of internal auditing and for evaluating the effectiveness of the internal audit activity’s performance.

Various district sites receive cash and initiate disbursement transactions as part of their operating practices throughout the year. Cash and disbursement transactions are received/made for different reasons and are subject to various established district practices to ensure proper accountability. Whatever the reason for the transaction, it is critical that these transactions comply with district practices.

NOVAtime is the software system that the district utilizes for employee time and attendance and leave management. Accurate and timely time and attendance and leave management data is critical for the payroll process and subject to several district practices to ensure accountability.

The district's internal auditor will conduct audit procedures as determined necessary throughout the year. Visits to sites to perform audit procedures may be on an announced or unannounced basis, as determined by the internal auditor. In addition, sites will receive questions and requests for documents throughout the year in support of audit activity.

Some activities are audited routinely (quarterly) as part of ongoing audit practices, including:

- Four-to-ten unannounced on-site cash audits are conducted at sites selected at the discretion of internal audit.
- Between 70 and 230 disbursement transactions are selected and tested.
- Between 20 and 50 cash receipt transactions are selected and tested.
- Up to 10 for fund-raising solicitations submitted online (crowd funding) are selected and tested.
- For approvals, all posted p-Card & direct pay transaction and approved NOVAtime leave requests are reviewed and summarized. Checks to ensure the cardholder/requester is not also the approver.
- For BusinessPlus reporting, utilization of budget and p-Card activity reports by school location is reviewed and summarized.
- For time and attendance, timesheet approvals for non-exempt employees by location is reviewed and summarized. Additionally, timesheet adjustments/edits for locations completed by the payroll department and by the location supervisors is reviewed and summarized.
- Workshop pay, daily hours, usage of other NOVAtime and Infinite Campus reports, and various other questions or concerns received from the field or parents is checked.

If you ever have any concerns and/or would like support from internal audit, please contact the Internal Auditor.