



DMPS

Business &
Finance

Procedure

Manual



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Dear Colleagues:

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

The *Business & Finance Procedure Manual* was updated for Fiscal Year 2024 with every section reviewed and updated.

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 Office of Business and Finance is comprised of three departments: Financial Services, Procurement Services, and Employee Services.

The manual covers all three departments plus Internal Audit and is divided into three sections:

- Part 1 covers Financial Services and Purchasing Services.
- Part 2 covers Employee Services.
- Part 3 covers Internal Audit.

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



Des Moines Public Schools
Business and Finance
2100 Fleur Drive
Des Moines, Iowa 50321

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PART 1 – FINANCIAL SERVICES AND PURCHASING SERVICES

I. ACCOUNTING RESPONSIBILITY

A. INTRODUCTION / 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](#).

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. The district maintains a list of [site bookkeepers and office managers](#).

NOTE: Throughout this document, the term BOOKKEEPER is interchangeable with OFFICE MANAGER, ADMINISTRATIVE ASSISTANT, and similar positions that handle financial transactions.

All new Principals/administrators and bookkeepers/office managers receive individual training starting in their first month of employment. Additional training may be requested from the Business Office at any time. Principals/administrators and bookkeepers/office managers are required to review the *Business and Finance Procedure Manual* annually. The Business Office sends timely reminders addressing current accounting issues, and updates via the [Business & Finance Bulletin](#).

Administrators/principals and bookkeepers/office managers are responsible for ensuring employees in their buildings are knowledgeable of the contents of the Business and Finance Procedure Manual.

Note that the school district operates under multiple “years” including:

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

B. USE OF PUBLIC FUNDS

I. Public Purpose

As a public organization, all purchases made using district funds must have a *legitimate public purpose*. A legitimate public purpose means a purpose or use which falls clearly within the statutory charge or mandates of the district. Accordingly, district funds are to be expended only for legitimate public purposes and not for private, personal gain for which services of comparable value have not been rendered to the district.

Consequently, the use of district funds, no matter the source, must primarily benefit and promote the welfare of the district and its students and support the educational mission of the district. To test whether an expenditure is appropriate is called the “public scrutiny test.” Simply ask if the tax-paying public would view the expenditure as necessary to support public education.

NOTE: Funds held in Trust and Agency status for another entity, qualified group, or individual are exempt from this requirement. For example, scholarships for students.

2. Allowable Commonly Granted Benefits

Expenditures of district funds for district officers, directors, employees, and volunteers for the purposes outlined below are commonly granted benefits which aid in recruitment of personnel, promote improvement of staff morale and cooperation, and assist in building a commitment to the district, thus assisting in creating a more productive learning environment and are allowable within the delineated limitations.

a. Food Purchases

Meals during out-of-district travel are allowed under circumstances described in [Employee Travel](#).

Prior approval to use district funds on food purchases can be requested by completing the [Food Request](#) form. Alternatively, appropriate Custodial funds (91 fund) may be used for staff meals and refreshments and do not require prior approval. Whenever possible, meetings during a regular mealtime should be avoided. **Under no circumstances will the district pay for alcohol.** It is NOT an appropriate use of public funds to use Student Activity (21 fund) or General Funds (10 fund) to pay for student activity/athletic banquets.

Reasonable meals and/or refreshments for meetings of the district’s Board of Directors and Board Committees are allowable, as they are individuals who volunteer a large amount of their personal time to serve the needs of the school community. These meetings are scheduled at a time that is most convenient for the public and often span normal meal hours.

Food cannot be purchased using federal grant funding (e.g., Title programs), unless related to a parent involvement event. At such events, only light refreshments are allowable. Reach out to a Grant Accountant with specific grant questions.

See below for established limits.

Allowable Food Purchases:

Public Purpose	Event	Allowed Benefit	Limit (if applicable)
<i>To show hospitality and promote a welcoming environment in Public Reception Areas</i>	Welcoming visitors in public reception areas, including but not limited to the Welcome Center, Administrative buildings, and school Main Offices.	Coffee (including filters and cups) or water (Buildings/Departments)	N/A – cost must be reasonable <i>(NOTE: Keurig-type coffee pods are not considered reasonable)</i>
<i>To provide for greater efficiency and increased productivity during Meetings with the Public</i>	Meetings spanning a customary mealtime AND the public is invited to and involved with the meeting	Reasonable meals and/or light refreshments (Buildings/Departments)	\$20 per person for meals \$5 per person for light refreshments
<i>To provide for greater efficiency and increased productivity during Meetings with the Board</i>	Regular Board meetings	Reasonable light refreshments (District)	\$250 annually
	Board development meetings, Board meetings which occur over weekends, and Board meetings/ work sessions that extend longer than five hours	Reasonable meals and/or light refreshments (District)	\$15 per person (breakfast/lunch) or \$30 per person (dinner)
<i>To aid in the Recruitment of Administrative Personnel</i>	The Board conducting an administrative search where the interview occurs over a normal mealtime hour	Reasonable meals for the candidates and interview team (District)	\$30 per person
<i>To provide greater efficiency and increased productivity and support a positive work environment during Staff Orientation/ Conferences/ Professional Learning</i>	Required, in-person orientation/professional learning events lasting 3-5 hours	Reasonable light refreshments (Buildings/Departments)	\$5 per person
	Required, in-person conferences/professional learning events scheduled by the district that extend longer than five (5) hours	If a standard mealtime break is not viable, reasonable meals are allowed (Buildings/Departments)	\$20 per person
<i>To promote a positive work environment and recognize exemplary Staff Efforts</i>	Annual staff appreciation	Reasonable meals (Buildings/Departments)	\$20 per person
<i>To provide for hydration and nutrition for Students Engaged in Activities / Athletics</i>	Regular district co-curricular and extracurricular activities	Reasonable meals (Buildings)	\$15 per student
	Overnight regular district co- and extra-curricular activities	Reasonable meals (Buildings)	\$30 per student per day

Table 1

b. Staff (Volunteer) Appreciation / Wellness

The use of public funds for the recognition of staff and volunteers for years of service is to be conducted at the district-level only. The funds for staff wellness activities are allocated on a per-building basis.

Allowable Staff (Volunteer) Appreciation / Wellness Purchases:

Public Purpose	Event	Allowed Benefit	Limit
<i>To show</i> Appreciation of Staff and Longevity of Service	Annual, district-wide commemoration of bona fide retirees, defined as a minimum age of 55 AND 10 years of service	Tokens of appreciation, including cake, a gift, etc. (District – Office of Talent & Personnel)	\$50 per retiree
	Annual, district-wide commemoration of defined service milestones (5-year increments)	Tokens of appreciation, including a certificate, a gift, etc. (District – Office of Talent & Personnel)	\$15 per person NOTE: The cost of the gift may increase modestly with years of service
<i>To show</i> Appreciation of Volunteer Service	Commemoration and recognition of service at end-of-service for Board members	Tokens of appreciation, including a gift (District)	\$75 per Board member; \$150 if served as the Board Chair
<i>To promote</i> Staff Health and Well-being	Group-setting wellness events promoting improved staff health and well-being to meet the goals established by the district (physical, social, emotional, financial, community, and career)	Varies; Note: The proposed wellness event must be pre-approved by the Wellness Coordinator (Buildings/Departments)	\$500 per building Wellness Fund

Table 2

c. Uniforms / Apparel

Public funds may be used to purchase apparel to foster school safety (staff identification), promote unity and belonging, and provide consistent branding.

Allowable Uniform Apparel Purchases:

Public Purpose	Allowed Benefit	Limit
<i>To foster school safety (staff identification), promote unity and belonging, and provide consistent branding</i>	Buildings may provide school-specific apparel (collared shirt or t-shirt) for each coach, assistant coach, or sponsor per sport/activity to be paid for with building general funds or from the student activity fund (if explicitly identified in fundraising marketing). Any customization is a personal expense and must be removable. The apparel remains property of the district and must be returned when leaving employment or the position.	2 shirts annually
	The district will provide staff in identified employee groups (custodial, trades/crafts, food service, transportation, and public safety) uniforms.	As outlined in bargained agreement
	Buildings/Departments may provide branded apparel (e.g., t-shirts, baseball hats, State Championship t-shirts) to students and/or staff in connection with district/school-sponsored events.	\$15 per person annually

Table 3

3. 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. It is unprofessional, unethical, and unallowable for any school district employee to misuse public funds. Misuse of public funds includes:

- Failing to account properly for funds collected that were entrusted to the employee in an official context.
- Converting public property or funds to personal use.
- Submitting fraudulent requests for reimbursement of expenses or pay.
- Combining public or school-related funds with personal funds.
- Failing to use time or funds granted for the purpose for which they were intended.

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

See below for further details.

a. Misuse of Public Funds (No Exceptions)

1. Using district funds to buy gift cards or certificates. <ul style="list-style-type: none">• Per the State of Iowa, school districts cannot purchase gift cards or certificates.<ul style="list-style-type: none">○ This restriction includes movie passes, coupons for free merchandise, etc.• The restriction applies to all district funds, including the General Fund (10 fund), Student Activity funds (21 funds), and Custodial Funds (e.g., Agency Funds, 91 funds).
2. Using cash to pay volunteers, referees, judges, etc. <ul style="list-style-type: none">• Per the State of Iowa, school districts cannot compensate volunteers, referees, judges, etc. with cash.
3. Using district funds to purchase alcohol.
4. Using district money in a vending machine.
5. Using district funds to purchase gas for a personal vehicle. <ul style="list-style-type: none">• Employees may submit for mileage reimbursement for authorized official travel expenses.
6. Using district property (e.g., snowblower, tables, chairs) for personal use.
7. Using rebate money earned from district spending for personal reasons.
8. Donating district funds to other organizations or individuals (including DMPS students, employees, and families).
9. Conducting fundraisers for specific students or families using district accounts. <ul style="list-style-type: none">• The district encourages these types of collections to be managed by a person/organization outside of the district.<ul style="list-style-type: none">○ Work with a business partner, PTA, Booster Club, or other outside organization to manage the fundraiser and any monies collected and distributed.

Table 4

b. Misuse of Public Funds (Limited Exceptions)

<p>1. Buying meals and/or refreshments for staff.</p> <ul style="list-style-type: none"> • 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. • Exception 2: Required, in-person orientation/professional learning events lasting 3-5 hours, reasonable refreshments are allowed with prior approval. • Exception 3: Required in-person conferences/trainings scheduled for more than five (5) hours, reasonable meals are allowed with prior approval. • Exception 4: A building/department annual reasonable staff appreciation meal is allowed with prior approval.
<p>2. Using district funds to purchase a sympathy gift for an individual.</p> <ul style="list-style-type: none"> • Exception: If approved by the staff committee, an appropriate 91 fund account may be used to purchase funeral flowers; 91 funds may not be used to make a donation in lieu of flowers.
<p>3. Using district funds to purchase staff tokens of appreciation.</p> <ul style="list-style-type: none"> • Exception 1: Approved tokens for specific milestones distributed by DMPS Talent & Personnel. • Exception 2: Personal clothing distributed as part of an employee’s clothing allowance, as defined by official employee agreements. • Exception 3: Personal clothing distributed to students/staff in connection with district/school-sponsored events. • Exception 4: If approved by the staff committee, appropriate 91 funds may be used to purchase tokens of appreciation (such as coffee mug, pen, etc.).
<p>4. Using district money for personal expenses</p> <ul style="list-style-type: none"> • Exception: Allowable expenses while traveling out-of-district on official district business.
<p>5. Using district funds to purchase employee break rooms supplies (such as coffee, coffee filters, plates, cups, spoons, napkins, etc.)</p> <ul style="list-style-type: none"> • Exception: If approved by the staff committee, appropriate 91 funds may be used to purchase break room supplies.
<p>6. Using district funds for staff activities such as escape rooms, mini golf, bowling, etc.</p> <ul style="list-style-type: none"> • Exception: If approved through the district Wellness Program, building wellness funds can be used to fund such activities.

Table 5

C. 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](#)), including:

Gifts Not in Violation of Iowa Gift Law	Gifts in Violation of Iowa Gift Law
<ul style="list-style-type: none"> • Non-monetary 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 • Gifts from a foreign national as part of a ceremonial presentation/custom 	<ul style="list-style-type: none"> • Non-monetary gifts worth more than \$3 • Cash gifts of any amount (including gift cards) • Honorarium more than \$3

Table 6

Except for incidental gifts of negligible monetary value, gifts from parents, students, or affiliate organizations to DMPS staff members (including coaches) who have direct influence over the student are prohibited. As a district, we ask parents and staff alike to be mindful of these limitations.

As a practical application of the Iowa Gift Law, if a parent group wants to provide monetary gifts to classroom teachers for the purpose of buying supplies, etc. it would not be appropriate to give the money or a gift card directly to the teachers. Alternative best practice methods that would comply with the spirit of this law include:

1. Gifts directed to the school for individual classrooms can be given directly to the district and designated for a specific teacher (or teachers) to use. When the teacher purchases supplies using a district p-Card (credit card available in each building) or by using a district purchase order, the district can pay for the purchase directly from the account where the gift was received. These gifts are donations to the district.
2. The other method would be for a parent group to inform teachers of the amount they have to spend on classroom purchases. The teachers can buy the supplies out-of-pocket and then turn in a receipt to the parent group’s treasurer who can provide a reimbursement.

D. CONFLICTS OF INTEREST

According to [Iowa Code Chapter 68B.2A](#), public employees may not engage in outside employment or activities which conflict with the employee's official duties and responsibilities. Employees' use of their position with the school district for financial gain is considered a conflict of interest and may subject employees to disciplinary action. For additional detail, reference [Board Policy](#) and the [DMPS Employee Information Handbook](#).

Common types of conflicts are described below:

Type of Conflict	Description
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	A DMPS employee runs a side business that impacts the employee's ability to do his/her best work for the district.
3. Potential for Conflict	A DMPS employee runs a side business and wishes to do business with the district.

Table 7

Potential for Conflict is the broadest category and encompasses those things that would be a conflict, if certain steps are not taken to address the conflict. To address the potential for conflict, DMPS employees who wish to do business with the district would need to first be properly vetted and receive approval from the district Procurement department.

The following would be considered a conflict of interest without the proper vetting and approval from the Procurement department:

Example A – A DMPS employee owns an independent landscaping business. The employee cannot be paid to maintain their school's flower and vegetable gardens over the summer without prior approval from the Procurement department.

Example B – A DMPS employee has a side business making t-shirts, custom mugs, decals, etc. The employee should not sell their goods to the district / school / school group without prior approval from the Procurement department.

Example C – A paid DMPS coach has a side business providing paid private lessons (for example batting, throwing, or swimming lessons) or works for a company that provides said private lessons. The coach cannot give paid lessons to students who participate in the same sport at the same school for which the coach is paid.

Example D – A DMPS employee has a side business providing paid private services (such as vocal, instrumental, or painting lessons, respite care, and therapy) or works for a company that provides such services. The employee cannot give such paid services to students who attend the same school for which the employee is paid.

Example 1

There are conflicts of interest which, by state or federal law, have no exceptions. For example,

- It is a conflict of interest for employees of the district to sell textbooks or school supplies, including sports apparel or equipment goods, to the district. See [Iowa Code §301.28](#).
- No employee, officer, or agent may participate in the selection, award, or administration of a contract supported by a federal award if he or she has a real or apparent conflict of interest. Such a conflict of interest would arise when the employee, officer, or agent, any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract. See [2 C.F.R. §200.318\(c\)\(1\)](#).

For further information on the procurement practices to be followed by all district personnel, refer to the district [Purchasing Manual](#).

E. GIFT CARDS

1. Buying Gift Cards

Buying gift cards with district funds – regardless of the value – is an unallowable activity.

Do not buy gift cards for any purpose or amount with any district fund or account.

2. Receiving Gift Cards

In accordance with the Iowa Gift Law, no monetary gifts are allowed. Gift cards are considered a monetary gift.

If a school / department receives a gift card for general district use, the gift card may be accepted. However, the usage of said gift card must be tracked for audit purposes. To facilitate the reconciliation of the number and value of gift cards on hand, the Bookkeeper/OM/Admin Assistant must create and maintain a gift card log for general use that includes the following:

Information to be Recorded	
Upon Receipt of a Gift Card:	Upon Use of a Gift Card:
<ul style="list-style-type: none"> • Date Received • Type of Card • Card Serial Number • Amount on Gift Card • Donor Name • Donor’s Intended Purpose, if Given 	<ul style="list-style-type: none"> • Date of Purchase • Name of Employee Making Purchase • Employee ID • Amount of Purchase • Amount Remaining, if any • Store at which the card was Redeemed • Business Purpose of Purchase

Table 8

F. REBATES

Iowa Administrative code 282.25.3(4) states converting public property or funds to the personal use of the employee is considered a misuse of public funds. Using district earned rebates for personal use would violate this policy. Regardless of the method of payment, rebates earned on purchases made with district funds must be turned in to the district to be used for future district needs. Rebate coupons should be received and tracked by a designated department employee (such as Office Manager or Bookkeeper) and assigned for use as allowable needs arise.

II. ACCOUNTING HIERARCHY

A. INTRODUCTION / 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.

B. FUNDS

A “fund” is an independent fiscal and accounting entity with its own expenses, revenues, assets, and liabilities. The fund separately identified to allow for compliance with all the specific regulations and restrictions. 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, Custodial Fund, Proprietary Fund, Trust or Scholarship Fund, or other Special Revenue Fund.

Fund Name	Fund Type
General Fund	10 fund
Student Activity	21 fund
Proprietary – Enterprise	60 series
Proprietary – Internal Service	70 series
Custodial (formerly Agency)	91 fund
Trust	27 fund
Scholarship	81 fund

Table 9

1. 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.

2. 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 21 Fund. Money received from student-accessible vending machine sales should be accounted for in a 21 Fund. NOTE: The district recommends all vending machines be fully serviced by an outside supplier. See [Student Activity Funds](#).

3. Proprietary Funds

Within Proprietary Funds, there are two sub-fund types, Enterprise funds (60 series) and Internal Service funds (70 series).

a. Enterprise Fund

The accounts are like a private business. For example, Food Service and Child Care programs are accounted for in the Enterprise fund. The goals for these programs are to cover costs and generate excess revenue and sufficient working capital.

b. Internal Service Fund

These accounts track goods and services provided 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.

4. Custodial Funds (formerly Agency Funds)

The Custodial Fund (91 fund) accounts for assets held in a custodial capacity for an independent group or entity. **The district provides the accounting/banking for custodial funds but does not own or control the funds.** Nevertheless, the use of Custodial Funds should follow all DMPS [policies](#) and the procedures outlined in this manual. See [Custodial Funds](#).

There are typically two types of Custodial fund accounts: for district staff/social groups and for affiliate organizations.

a. DMPS Staff/Social Committees

The finances for staff and social committees are accounted for within a 91 fund. All donations to 91 fund accounts must be completely voluntary. Money received from vending machine sales accessed exclusively by adult site staff should be accounted for in the staff Custodial Fund.

NOTE: The district recommends all vending machines be fully serviced by an outside supplier.

b. Affiliate Organizations

An affiliate organization is a group whose primary purpose for existing is to support and promote the educational programming and opportunities of DMPS students and without the district there would be little reason for the organization to continue operations. Affiliate organizations include PTAs, PTOs, and Booster Clubs. Affiliate organizations may elect to establish a Custodial Fund account within the district and grant the district financial oversight and would be considered a *dependent affiliate organization*.

5. Trust and Scholarship Funds

Trust (27 fund) and Scholarship (81 fund) funds are comprised of 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.

It is not an acceptable practice to maintain a negative fund balance. If this occurs, work with the Business Office to determine the appropriate course of action to correct the negative balance.

Intra-fund transfers (i.e., transactions between the same funds) may be completed with a journal entry. Interfund transfers (i.e., transactions between different funds) must have prior Board approval.

C. ACCOUNT STRUCTURE

Within each fund, 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:



Figure 1

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

I. Account Keys

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



Figure 2

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

- Two-digit Fund (e.g., Operating = 10, Student Activity= 21, School Nutrition= 61)
- 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)

Quick guide: [Expense and Revenue Object Codes](#)

Quick guide: [Allowable Expenses](#) for various, frequently used funding sources.

III. DMPS ACCOUNTING PROCEDURES

A. INTRODUCTION / 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 have 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. 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. See [Misuse of Public Funds](#).

B. 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-Custodial 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. No DMPS employee (including bookkeepers, office managers, principals, teachers, etc.) should serve as an officer or bank account signatory for any DMPS PTA/PTO.

1. 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.

C. DECENTRALIZED FUNDS

Decentralized Funds are all funds that are managed at the local level, rather than at the district level. Decentralized Funds include: building budgets; building Title, PD, SPED, and science allocations; K-3 grants; and non-allocated funds tied to a specific building (e.g., 21, 91, 27, and 81 fund accounts).

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. Thereafter, carryover funds are loaded, thus rounding out the remaining 5-10% of decentralized budgets.

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 on September 15 of each year. New decentralized budgets are loaded into the system around mid-August for the then-current fiscal year. Department budgets are determined based on the average spending of the three previous years, with a 1% increase incorporated. The dollar amount loaded accounts for approximately 90-95% of a site's entire decentralized budget. Thereafter, carryover funds are loaded, thus rounding out the remaining 5-10% of decentralized budgets.

1. Carry-Over

NOTE: Sites can carryover a maximum of 10% of the previous year budget, regardless of how much actually remains.

Example: School A received \$60,000 in decentralized funds and spent \$40,000 throughout the fiscal year. School A can carryover \$6,000 to the next year, not \$20,000. The district Chief Financial Officer has final approval of any carryover.

Example 2

2. Monthly Responsibilities

a. General Ledger Review

Generally, in the second week of each month, an email will be sent to all sites indicating the previous month has been closed and all financial reports are ready for review. This report will encompass all accounts for each school building and department.

Each school building/department is responsible for printing the monthly reports. Principals/administrators must review each account printout for which they are 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 bi-weekly 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 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 be distributed (electronically or via a printout) to the Athletic Director, club sponsors, group sponsors, etc. The transactions should be reviewed and acknowledged (electronically or on the printout). Principals/administrators are ultimately responsible for all accounts assigned to their site.

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

b. Month-End Checklist

The Business Office will send all administrators a monthly notification to complete additional finance responsibilities (in addition to the required monthly GL review described above). These tasks should be completed within a week of notification:

- Review all expenditures to ensure they appear reasonable and appropriate and are properly approved and supported
- Review total expenditures to ensure all are within budget
- Cash receipts appear appropriate, and deposits are made to the bank in a timely manner
- Un-deposited cash is placed in a secure location and properly receipted
- Timesheets, Bi-Weekly Payroll Reports, and other payroll documentation have been approved and submitted in a timely manner
- Monthly summary reports have been signed and dated (GL2000)
- Run the PO640 Open POs by Vendor Report to verify that all open POs are current.
- Run the 05- Invoice Transactions and Validation Errors report to verify there are no outstanding invoices
- Complete a Central Stores Replenishment Inventory, if applicable

3. Journal Entries

Funds can be transferred between accounts within the same fund by completing a journal entry (Note: transferring of negative balances between funds, for example 21 fund to general fund, is not allowed. Any transfers between funds must have Board approval). If you do not have direct access to complete the journal entry, then complete the electronic [Journal Entry Submission Form](#). This will then be routed to the School Liaison for review and entry. 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.

D. COLLECTION OF MONEY

Money consists of cash, checks, money orders, and credit cards. 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”). It is not an acceptable practice to use third-party vendors (such as Venmo, Zelle, PayPal, etc.) to collect money from students, parents, or staff on behalf of any district activity (e.g., student fees, extracurricular events, clinics, transportation).

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. Money collected for different purposes should not be commingled until properly recorded in BusinessPlus and prepared for deposit.

It is the responsibility of the bookkeeper/Office Manager 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 or goes missing, the employee could be held personally responsible for reimbursing the district for the stolen or missing money.

I. Collection of Cash and Checks

Money received from all sources must be recorded individually in a pre-numbered receipt book. Receipt books are available through [Print Shop](#). 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/Office Manager (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. Receipt books should be stored at the building/department for 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 [DMPS Treasury Analyst](#) for prior approval.

a. Cash Boxes

A cash box is a fund that is to make change when selling items, tickets, etc. The cash box should not be used to pay for expenditures of any type. Cash boxes must be safeguarded at all times and stored in a secure location (i.e., in the school safe) when not in use. A site may elect to not have a cash box. Each time 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 cash fund (called the “set-up”) that was issued.

The cash 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 the [DMPS Treasury Analyst](#). Cash box requests must be made to the Business Office using a [Cash Fund Authorization Request](#).

The amount of money needed for each site’s cash fund is determined by the site and approved by the Business Office. The amount of cash in the cash box must be reconciled monthly by the custodian of the fund; the total should match the original amount of the cash fund. If there is a variance, immediately contact the [DMPS Treasury Analyst](#). If the cash 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 cash fund should be reconciled by the custodian of the fund. The Business Office will send an email to the current cash fund custodian requesting the current balance and the name of the cash fund custodian for the upcoming fiscal year.

2. Credit Cards

The district accepts credit card payments for multiple expenses. All school buildings and some departments have credit card readers where cards can be swiped to collect payment for student fees, print shop orders, and student record requests. If a site does not have a reader, credit card payments can be collected by manually entering the credit card information into RevTrak Order Entry.

Quick guide: [Accepting Payments via RevTrak](#)

After payment has been accepted, the Business Office will post the payments to the General Ledger (or appropriate 21 Fund account) each month. If you have questions regarding credit card payments, contact the [DMPS Treasury Analyst](#).

NOTE: Student fees tracked through Infinite Campus can be paid through Infinite Campus. *See [Collection of Fees](#).*

3. Collection of Money Report

All money collected from events/sales/fundraisers must be documented on a [Collection of Money Report](#). The report is two-parts: the first page is to document a summary of the transactions; the second page it to reconcile the money collected. Within the Collection of Money Report, there are various tabs relating to the *type* of transaction (i.e., selling items, ticket sales, and fundraising activities). The form is designed to auto-fill if completed in Excel. If

printed, it will have to be calculated manually. The form has examples for concessions, ticket sales, and fundraising (e.g., carnations or t-shirts). Money should always be counted by **two individuals** at the event before deposit.

a. Sold Supplies (Student Store)

An inventory must be maintained for items sold in the store, and the number of items sold each day the store is open must be reconciled to the dollar amount collected daily on a [Collection of Money Report](#) (Transaction Summary: Items Sold and Cash Reconciliation) should be completed.

The total amount of money in the cash box must be counted by two independent people at the event, and the form must be signed by both individuals.

The cash box and corresponding forms must be turned over to the Office Manager/Bookkeeper intact each day. Intact means, for example, do not pay vendors for supplies, do not pay workers, do not reimburse out of pocket expenses from the cash box. There are appropriate systems in place for those situations.

A pre-numbered cash receipt should be issued by the Office Manager/Bookkeeper to the School Store Sponsor when the form and money are submitted. The bookkeeper should then prepare the collected money for deposit. *See [Deposit Procedures](#).* The activity for a school store should be accounted for in a 21 Fund account.

b. Concession Stands

Per the Iowa Department of Education, concession stands should have a sign that states who is running the stand and the benefit of the concessions sold.

Type	Sample Sign
School-Run Concession Stand (Specific Benefit)	Thank you for supporting <u>East High School</u> with your concession purchase. Proceeds tonight will benefit the <u>Girls Cross Country Team</u> .
School-Run Concession Stand (Generic Benefit)	Thank you for supporting <u>North High School</u> with your concession purchase. Proceeds tonight will benefit <u>students and teachers at North High School</u> .
PTO-Run Concession Stand (Generic Benefit):	Thank you for supporting the <u>Callanan PTO</u> with your concession purchase. Proceeds are used to support <u>students and teachers at Callanan Middle School</u> .

Table 10

The procedures listed below are for concessions stands operated by the district/school. An [Affiliate Organization Guide](#) has been developed to help PTA/PTO/Booster groups by identifying some best practices.

An inventory must be maintained for items sold concession stand, and the number of items sold each day the concession stand is open must be reconciled to the dollar amount collected daily on a [Collection of Money Report](#) (Transaction Summary: Items Sold and Cash Reconciliation).

The total amount of money in the cash box must be counted by two independent people at the event, and the form must be signed by both individuals. The cash box and corresponding forms must be turned over to the Office Manager/Bookkeeper intact each day.

A pre-numbered cash receipt should be issued by the Office Manager/Bookkeeper when the form and money are submitted. The bookkeeper should then prepare the collected money for deposit. See [Deposit Procedures](#). The activity for a concession stand *operated by the district/school* should be accounted for in a 21 Fund account.

Items needed to refresh concession items can be purchased using a district p-Card. Within the 21 fund, record the debits and credits for the items sold.

NOTE: Schools cannot buy items for concessions using the district tax-exemption and/or discounts for concessions run by an Affiliate Organization.

c. Ticket Sales

Pre-numbered rolled tickets and [Collection of Money Report](#) (Transaction Summary: Tickets Sold and Cash Reconciliation) should be used for each event for which tickets are sold. When issuing the cash box, the bookkeeper should document the beginning ticket number for each color ticket provided with the cash box.

The number of tickets sold by type and a reconciliation of cash should be accounted for on the Collection of Money Report. The total amount of money in the cash box must be counted by two independent people at the event, and the form must be signed by both individuals. The cash box and corresponding forms must be turned over to the Office Manager/Bookkeeper intact each day.

A pre-numbered cash receipt should be issued by the Office Manager/Bookkeeper when the form and money are submitted. The bookkeeper should then prepare the collected money for deposit. See [Deposit Procedures](#). Ticket sales should be accounted for in a 21 Fund account.

d. Fundraisers

Each day money is collected from a fundraiser, a Collection of Money Report (Transaction Summary: Fundraiser and Cash Reconciliation) must be completed and the money reconciled. See [Fundraising](#). The total amount of money in the cash box must be counted by two independent people at the event, and the form must be signed by both individuals. The cash box and corresponding forms must be turned over to the Office Manager/Bookkeeper intact each day.

A pre-numbered cash receipt should be issued by the Office Manager/Bookkeeper when the form and money are submitted. The bookkeeper should then prepare the collected money for deposit. See [Deposit Procedures](#). The activity for fundraisers should be accounted for in a 21 Fund account.

Three examples are provided below that outline the process for collecting money depending on who collects the money and when the money is turned over to the Office Manager:

Example A: The bookkeeper/office manager collects the money

- Complete a Collection of Money Report using the appropriate TRANSACTION SUMMARY tab
- Count the money and complete the MONEY RECON tab in the Collection of Money Report
- NOTE: The money must be counted by:
 - (A) the bookkeeper and a second, independent individual, (B) at the same time, (C) at the event
- The bookkeeper can then prepare the collected money for deposit. See [Deposit Procedures](#)

Example 3

Example B: A non-bookkeeper/office manager collects money

- Complete a Collection of Money Report using the appropriate TRANSACTION SUMMARY tab
- Count the money and complete the MONEY RECON tab in the Collection of Money Report
- NOTE: The money must be counted by:
 - (A) two independent individuals, (B) at the same time, (C) at the event
- The collected money and a completed Collection of Money Report should be turned over to the bookkeeper daily.
- **While in the presence of the bookkeeper, recount the money and verify against the Collection of Money Report**
- The bookkeeper will issue a receipt back to the sponsor
- The bookkeeper should then prepare the collected money for deposit. See [Deposit Procedures](#)
- The bookkeeper can then prepare the collected money for deposit. See [Deposit Procedures](#)

Example 4

Example C: A non-bookkeeper/office manager collects money, and it is not possible to turn over the money collected to the bookkeeper on the same day

- Complete a Collection of Money Report using the appropriate TRANSACTION SUMMARY tab
- Count the money and complete the MONEY RECON tab in the Collection of Money Report
- NOTE: The money must be counted by:
 - (A) two independent individuals, (B) at the same time, (C) at the event
- Complete a Safe/Vault Log must be completed (the log should be initialed and dated with the collected amount documented)
- The money, Sponsor Reconciliation Form, and Safe/Vault Log must be locked in a safe
- The next business day, the money should be removed from the safe, recounted by the bookkeeper, and verified against the Collection of Money Report
 - The date, amount, and bookkeeper's initials should be documented on the Safe/Vault Log
- The bookkeeper can then prepare a receipt and give it to the person who submitted the money
- The bookkeeper can then prepare the collected money for deposit. See [Deposit Procedures](#)

Example 5

4. Deposit Procedures

Office managers/bookkeepers are responsible for district cash in their buildings. Checks cannot be cashed or exchanged for cash, nor should change be made outside of a legitimate purchase/transaction. Money collected must be deposited intact (i.e., in total) in a timely manner. During the school year, the following schedule has been established for courier pick-up:

Location	Schedule
Fleur Building	3x per week
High schools	Bi-weekly
Middle schools & Prospect Building	Weekly
Elementary schools	Bi-monthly
Preschool centers	Monthly

Table 11

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 [DMPS Treasury Analyst](#), or a prepared deposit can be brought to the Business Office at the Fleur Building. Deposits should be prepared as outlined below and the cash receipt should be entered into BusinessPlus.

a. Preparing Deposits for Pick-Up

Complete the following steps for deposits:

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.
4. Put the bank deposit slip (i.e., the white copy), calculator tape, and all money into a pre-numbered SafeLOK deposit bag and seal the bag. Fill out the *From*, *To*, *Date*, *SAID TO CONTAIN*, and *Signature* lines on the bag.
5. Fill out the courier form and leave all copies of the courier form intact.
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 complete the courier form(s) and leave the yellow copy for records. These copies can be shredded after October 31 of the following year.

If new deposit books are needed, contact the [Business & Finance Administrative Assistant](#).

If additional SafeLOK deposit bags are needed, order through Central Stores. Product ID: S002003030

If you have questions regarding filling out the courier log or need new forms, contact the [DMPS Treasury Analyst](#) in the Business Office.

5. Entering Cash Receipts

Immediately after preparing the cash deposit for pick-up, enter the cash receipt into BusinessPlus.

Quick guide: [Entering Cash Receipts](#)

6. Non-Sufficient Funds (NSF) Checks

If an 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).

E. COLLECTION OF FEES

1. 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 within Infinite Campus. If parents pay online at home (or using a computer at school), the payment information will automatically be loaded into their student's Infinite Campus fee tab. Parents who complete registration and payment at home (or using a computer at school) can print a receipt, if desired.

Parents who do not pay student fees online can pay at the school with cash, check, money order, or credit card. If a parent wishes to pay with a credit card for their student fee, the payment should be processed through Infinite Campus. Within Infinite Campus payment, input all forms of money using the same screens. Follow the prompts within the program to complete the transaction.

Money collected must be reconciled to the amount specified on the fee statement. However, there may be times the money collected will not match the Student Fee Statement. For example, if a family indicated they recently completed the House Economic Survey which would waive the textbook fees, but it has not yet been processed, the amount collected may be lower than the amount indicated on the Student Fee Statement. Note the discrepancy and reason during reconciliation. Parents who pay student fees to the bookkeeper should be given a copy of the Student Fee Statement indicating payment. Maintain a copy of this statement for cash receipt support in BusinessPlus. All money must be collected and deposited as outlined in this document. See [Deposit Procedures](#). See [Entering Cash Receipts](#).

2. Refunds of Student Fees

Under unusual circumstances, student fees that have been paid may need to be refunded to the parent. Before refunding fees, contact Business Office [School Liaison](#) for verification.

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

If a parent paid using a credit card, email the [DMPS Treasury Analyst](#) the student name, parent name, date of original transaction, and which items and dollar amounts need refunded. The Business Office will process the credit card refund within Infinite Campus.

If a parent paid using cash, check, or money order, complete the [Parent Refund Form](#) and email to the [Accounts Payable](#) team. The AP team will process the refund and send a check directly to the parent. Additionally, the site bookkeeper/office manager must create and process the surplus in Infinite Campus.

Quick guide: [Processing a Surplus in Infinite Campus](#)

3. Public Use of District Facilities

School facilities are public resources supported with public funding. As such, the Board encourages use of school facilities by individuals and groups in the community when such use does not interfere with school activities. See [Board Administrative Policy 750](#).

If an outside organization wishes to use a district facility, direct them to the [Facility Rentals/Reservations at DMPS](#) web page. 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](#). Rental fees are based on the non-profit status of the requesting organization, the room being rented, day of the week, and duration. A Facility Service staff member will contact the requestor to discuss the reservation and payment after the form has been completed.

F. BILLING

Billing and accounts receivable are managed centrally in the Business Office. Examples of transactions handled by the Accounts Receivable 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. If this is needed, contact the [DMPS Treasury Analyst](#).

IV. GRANTS & DONATIONS

A. INTRODUCTION / GENERAL BACKGROUND INFORMATION

To accomplish their unique goals, the district pursues alternative revenue streams, namely through grants and donations.

Grants are, for the most part, restricted funds allocated for a specific initiative, program, and/or project given and are generally secured through a response to a funder's proposal. The funders include government agencies, private organizations, and philanthropic and community foundations.

Conversely, a donor may opt to gift a monetary or in-kind donation. Donors are primarily individuals with a vested interest and community entities. Some donations are unrestricted and can be used for any allowable purpose. *See* [Use of Public Funds](#). Restricted donations are those where the donor directs where the funds should be spent (e.g., donation to be used for 10th grade girls volleyball at East).

B. GRANTS

Grants provide funds or resources to establish new programs, enhance existing programs, or complete one-time projects within the district. Staff who are interested in applying for a grant must contact the district's [Grant Writing Specialist](#) **prior to** submitting an application.

The Grants Specialist's role in grant submissions includes:

- Research federal, state, local, and foundation funding opportunities in response to identified needs
- Vet and assign grant opportunities aligned to board priorities and district initiatives
- Prepare grant applications in collaboration with the project team (develop program plans, narrative sections, evaluation plans, budgets, letters of support, etc.)
- Provide technical assistance as needed
- Review all applications for final approval (**required**)
- Submit grant packages on behalf of the district
- Facilitate completion of award stage responsibilities (contracts, modifications)
- Provide post-award oversight and/or transition support for implementation and reporting requirements.

DonorsChoose, RevTrak, and Bound are the only online crowdfunding platforms that are allowed in the district; [crowdfunding procedures](#) can also be found on @DMPS.

C. DONATIONS

1. Cash Donations

Cash donations should be received into the building General Fund donation account, unless the donation is for a specific use, as directed by the donor.

For cash donations valued greater than \$250, you are required to provide a thank you letter containing the following information: name of the individual / organization, amount of cash contributions, and a statement that no goods or services were provided by DMPS in exchange for the donation. You must also provide a letter to any donor who requests such a letter for any amount donated.

Sample letter: [Cash Donation](#)

2. In-Kind (Non-Cash) Donations

Individuals or organizations may donate in-kind (non-cash) items such as equipment, supplies, software, or a product that a donor voluntarily transfers to the district without charge or consideration. Once the donation is accepted, the donated items become the property of DMPS, and the district retains the right to dispose of a gift-in-kind.

For in-kind donations valued greater than \$250, provide a letter containing the following information: name of the individual / organization, description (**but not the value**) of non-cash contribution, and a statement that no goods or services were provided by DMPS in exchange for the donation.

Sample letter: [In-kind Donation](#)

For all in-kind donations greater than \$5,000 in value, contact [DMPS Treasury Analyst](#) to ensure the donation is properly recorded.

V. PURCHASING GOODS & SERVICES

A. INTRODUCTION / GENERAL BACKGROUND INFORMATION

The information below is general information related to purchasing; refer to the [Purchasing Manual](#) for complete / detailed directions. Any specific questions can be researched by contacting the district [Procurement Manager](#).

B. PURCHASING GOODS

I. Purchasing Thresholds

As a public entity, the district has certain purchasing threshold requirements, based on the value of the purchase. These thresholds are mandated by state and federal guidelines and Board policy. Prior to making a purchase, please reference the thresholds listed below. Note that the value of the purchase covers the entire fiscal year for the district.

Example: School A might want to purchase software licenses for *Math Musings*. The total cost of the licenses for School A to purchase *Math Musings* is \$3,000. However, Schools B through Z are also purchasing *Math Musings* at the same price. The total value of all the software licenses would be greater than \$90,000 and would, therefore, need to be competitively bid.

Example 6

If you ever have a question regarding purchasing, please reach out to a [Supply Chain Analyst](#). The district's Supply Chain Analysts are specialists in their respective areas.

Cost of Purchase	Requirements
\$0.01 - \$3,499.99	<ul style="list-style-type: none">Requestor should seek the best value for the District by research or request for quotation. Three competitive quotes would be best.
\$3,500 - \$9,999.99	<ul style="list-style-type: none">Requestor must obtain three competitive quotes or contact the area-designated Supply Chain Analyst who will issue competitive quotes.
\$10,000 - \$99,999.99	<ul style="list-style-type: none">Requestor must contact the area-designated Supply Chain Analyst who will issue competitive quotes.The contract document must be signed by the District's Chief Financial Officer and counter signed by the awardee's authorized officer.
\$100,000 and greater	<ul style="list-style-type: none">Requestor must contact the area-designated Supply Chain Analyst who will issue competitive quotes.Board approval is required for any expenditure in this spending threshold.The contract document must be signed by the District's Chief Financial Officer and counter signed by the awardee's authorized officer.

Table 12

Purchase cost is determined by the entirety of the purchase. Incremental/Split Transaction used to circumvent the approval process per Board Policy is not allowed. 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.

Split Transaction	Transaction Amount	Transactions	Total Cost
One \$15,000 microscope, broken into three \$5,000 transactions to avoid using the competitive quote process.	\$5,000	3	\$15,000
Five \$3,000 computers purchased individually to avoid the competitive quote process.	\$3,000	5	\$15,000

Table 13

2. Central Stores & Office Supply Catalog Purchases

As a major buyer, the district is able to leverage its purchasing power to obtain deep discounts that are reflected in Central Stores prices and office supply catalogs.

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. The Central Stores online catalog and order form (also known as Digital Storefront) is accessed through [Employee Online](#) webforms.

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.

3. Capital Purchases

Tangible capital assets include furniture, equipment, and technology.

If a tangible capital asset valuing \$5,000 or greater (\$500 or greater for the School Nutrition Fund) with an estimated useful life of more than one year is purchased, the item must be recorded in the district’s fixed asset system. In these situations, contact the [DMPS Accounting Manager](#) for assistance getting it properly recorded.

4. Meal/Food Purchases

Food and refreshments are typically a personal expense for employees. Generally, the purchase of meals and/or refreshments for staff using district funds will be allowed if it meets a public purpose and falls within a commonly-granted benefit exemption. See [Public Purpose](#). See [Misuse of Public Funds](#). See [Employee Travel](#). See [Student Travel](#).

Under no circumstances will the district pay for alcohol.

Food cannot be purchased using federal grant funding (e.g., Title programs), unless related to a parent involvement event.

An itemized receipt for the food purchase is required, along with a list of names and ID numbers of employees, and public purpose for the purchase.

Alternatively, appropriate Custodial funds may be used for staff meals and refreshments. See [Custodial Funds](#).

C. PURCHASING SERVICES

1. Purchasing Thresholds

When purchasing services from a professional, the [purchasing thresholds](#) are the same as when purchasing goods.

When purchasing a service, if the value is less than \$3,500, you should obtain the best value for the district, three competitive quotes would be optimal. Note that the cost of the purchased service covers the entire fiscal year for the district. If you are in doubt, reach out to the [DMPS Purchasing Manager](#).

Example: School A might want to contract with Professional Artist A to work on a project with students for \$2,000. However, Schools B and C are also contracting Professional Artist A at the same price. The total value of all three contracts would be \$6,000, and would, therefore, need three competitive quotes.

Example 7

2. Executing Professional Service Agreements

Professional Service Agreements are generally used to engage individuals in professional services, such as performances for students, professional staff development, or maintenance agreements. Examples include professional development, consulting, repair, transportation, translation. All PSAs will be paid for using a Purchase Order via BusinessPlus. **NOTE: DMPS employees are not eligible to be paid using a PSA.**

To begin the PSA process, complete the [Professional Service Agreement form](#). After completing the form, you will receive an email with the completed PSA.

When creating the PO requisition, include the signed PSA and SOA and a Certificate of Insurance as attachments and include your email and the provider's e-mail address in the "Print Before" tab in BusinessPlus. Approval will be facilitated through BusinessPlus workflow.

After the completion of their service, the provider must submit an invoice (with the PO number included) to [Accounts Payable](#).

3. Transporting Minors

Generally, students should only be transported in official vehicles (e.g., school bus, DART, Kids Zoom, and other approved mass transportation).

The district will pay for the personal transportation of qualifying students under the McKinney Vento act. Reach out to the district Homeless Liaison to complete the needed forms.

It is not appropriate for the district to pay for minors to use ride share (e.g., Uber, Lyft, etc.) or a taxi service unaccompanied.

VI. PAYING FOR GOODS & SERVICES

A. INTRODUCTION / GENERAL BACKGROUND INFORMATION

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

The general guidelines for all four payments 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, officials, and event workers are processed through [Arbiter Pay](#).
7. District employees (including substitutes and community coaches) **cannot** be paid as independent contractors with the district. See [Conflicts of Interest](#).
8. 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.

B. PURCHASE ORDERS

The purchase order process is completed through BusinessPlus. A purchase order requisition is entered into BusinessPlus by site bookkeepers/office managers, and each site should maintain a file of pending purchase orders.

All products should be delivered to a central location within the building. The site bookkeeper must receive and acknowledge physical receipt of the items in BusinessPlus. Scan the packing slip and maintain it in your purchase orders file.

The actual number of items received must be indicated, *even if it is more or less than* what was ordered per the purchase requisition. If quantity received is different than the PO, contact the creator of the purchase order to verify with the vendor and make appropriate changes to the PO, if any.

Monthly, bookkeepers should review open purchase orders 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 a closed purchase order. This will help cut down on unnecessary outstanding encumbrances and give a clearer picture of the available budget.

All vendor invoices should be routed to [Accounts Payable](#); 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.

I. Professional Service Agreements

A purchase order is required for payments on Professional Service Agreements. See [Purchasing Professional Services](#).

The Provider must submit an invoice with the PO number included to DMPS.Payables@dmschools.org once services are rendered.

The district cannot reimburse an employee who makes a payment to independent contractors for services.

2. Field Trips

When arranging a field trip, the school must ask the vendor if the vendor will accept a district 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 shall be charged to students.

C. PROCUREMENT CARDS

The procurement card (p-Card) is designed to reduce the need for employee reimbursements and assist with small-dollar purchases made by district staff. The p-Card is not designed to replace the purchase order process.

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.

D. DIRECT VENDOR PAY

Direct vendor payment is utilized when a purchase is made, and the vendor submits an invoice to the district for goods or services rendered. Direct vendor payment should be the payment method of last resort.

When the invoice is received in the Business Office, the invoice is entered by Accounts Payable and the approval process is initiated. If key/object information is needed, the invoice is routed electronically through BusinessPlus workflow to the bookkeeper/office manager for action.

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.

E. REQUESTS FOR REIMBURSEMENT

The Employee Expense Reimbursement Request is generally used to reimburse employees for mileage. See [In-District Travel](#). For out-of-district travel expenses, see [Employee Travel](#).

Reimbursement for out-of-pocket expenses must be initiated through the Employee Expense Reimbursement Request via [Employee Online](#). Reminder, any Iowa taxes paid will not be reimbursed. 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 the expenditure was not pre-approved by the employee's supervisor or is an unallowable expense, the employee will NOT be reimbursed.

VII. PROCUREMENT CARD (P-CARD) PROGRAM

A. INTRODUCTION / GENERAL BACKGROUND INFORMATION

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 ensure 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 Team](#). 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 [p-Card Team](#).

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 the [Procurement Card Program](#).

B. 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, complete the [Requesting for p-Card – Individual](#) form. 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 a p-card, employees must complete all mandatory trainings.

After the 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.

Only after returning the signed Employee Agreement to Accounts Payable will the card be available for pick up. All cards issued directly to employees will need to be activated by calling the toll-free number 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 team 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.**

C. MAINTAINING CONTROL OF A P-CARD

The cardholder must always maintain control of the card. 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. Employees should never fax or e-mail a copy of their card or number, expiration date, or CVC code.

Lost or stolen cards should be reported immediately to BMO and to the [p-card Team](#). 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 team. 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.

D. 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 Iowa Sales Tax is 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.

Any Iowa Sales tax or local option taxes paid mistakenly or inadvertently must be reimbursed by the employee who made the purchase, no matter the amount.

E. UNALLOWABLE P-CARD 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 that auto-renew
- Any technology-related item without prior approval 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 be purchased using a p-Card ONLY with prior approval. Any software-related purchases should be directed to and approved by the Technology Supply Chain Analyst and the District Controller.

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 a grant fund **MUST** follow all grant provisions.

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

F. USING A P-CARD

I. 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). NOTE: 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, along with account key and object coding noted, 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 are a few unique fiscal year-end practices to keep in mind:

- Do not use the pCard between June 21 - July 1.
 - Pre-approved out-of-district travel is exempt from the restriction.
 - On a case-by-case basis, emergency purchases may be approved.
- Any transaction with a processing date prior to July 1 will be charged to the previous fiscal year.
 - A p-Card can be used to pre-pay for goods to be received/services to be rendered in the next fiscal year (i.e., after June 30) if the value of the good/service is greater than \$5,000. See [Notes on Pre-Pay](#).
- Any transaction with a processing date of July 1 or later will be charged to the new fiscal year.

a. Notes on Pre-Pay

A prepaid expense is when an invoice is paid for in the current fiscal year (e.g., FY 2050), but the products will not be received or services will not be provided until the next fiscal year (e.g., FY 2051).

Prepaid expenses (object 8192) should only be used if the individual item is \$5,000 or greater (a lower threshold can be applied if required by a specific grant or funding source). The most common example of a pre-pay is registration for a conference that offers a discount if paid by a certain date, but the event will not occur until after July 1. As part of the year end tasks, properly accounting for such payments is necessary for accurate financial reporting. If you have questions reach out to Business and Finance.

b. 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.

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 Purchasing team. All shipments must be to a designated district location.

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.

Quick guide: [Adding a DMPS account key and object code to Amazon Business](#)

Quick guide: [Finding a Receipt in Amazon Business](#)

Use the receipts for items that have been shipped and received for the normal reconciliation process. See [p-Card Reconciliation Process](#).

2. 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 using the [Travel Expense Reimbursement \(Pre-Authorized\)](#) form.

See [Employee Travel](#).

3. International Expenses

All district p-Cards are blocked from international purchases. If traveling outside of the United States for school business, fill out the [pCard Change Request Form](#) and select international purchases at least ten (10) 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.

In the event there are difficulties making purchases in a foreign country and cash is used for purchasing, the employee may be reimbursed. Itemized receipts are required for all purchases, regardless of who makes the purchase. If cash is distributed to students to make individual purchases (for example for meals or tickets), each student must provide a receipt and sign off on the amount of cash received from the sponsor.

4. 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.

5. p-Card Questions

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

G. 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 BusinessPlus, 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 their own expenditures. BusinessPlus has a workflow pattern in place to route Administrator transactions to the appropriate supervisor for approval. If this is not working, notify the [pCard Team](#). Reconcilers may reconcile their own transactions, since an administrator is ultimately the final approver.

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.

I. Disputes & Discrepancies

If there is a discrepancy between the 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 in 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 [pCard Team](#). 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 [pCard Team](#) to get the card cancelled and the fraudulent transactions disputed.

H. 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 must notify the district’s [Accounting Manager](#) 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.

I. 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 district [Accounting Manager](#). 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
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)	

Table 14

**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.*

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.

VIII. EMPLOYEE TRAVEL

A. INTRODUCTION / GENERAL BACKGROUND INFORMATION

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 domestic employee or student travel.

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

B. OUT-OF-DISTRICT TRAVEL

I. Prior Approval for Out-of-District Travel (Estimating Expenses)

A [Travel Authorization Request \(Prior Approval\) Form](#) (log into *Employee Online* and click on *webforms*) must be submitted 21 or more days **in advance** of all travel dates. The form must have the name of the traveler, supervisor approval, and a valid account number and funding source.

The Travel Authorization Request serves as both an approved budget and an informational form. The approved Travel Authorization must be saved to attach to the Travel Expense Report post-travel.

Quick guide: [Step-by-Step instructions on how to complete the Travel Approval Request](#)

When completing the form, estimated expenses for all costs that will be associated with the trip (including airfare, hotel, conference registration, ground transportation, rental cars, and meals) must be included in the Travel Authorization Request.

Travel is only authorized for one day before a conference begins, unless there is another business purpose noted in the Request.

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.

Be aware of change/cancellation policies when booking airfare and accommodations, as all tickets should be the lowest cost available, which is generally non-refundable with no insurance.

Employees will be financially responsible for any trips cancelled or additional charges as a result of changes to airfare for personal reasons after the initial booking (changed dates of trip, conference ended earlier in the day so changed to earlier flight, etc.), without a Director or Executive Director's approval. Employees will be required to refund all charges that are incurred, including cancellation fees. This also applies if the cancellation was approved but the employee forgot 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.

If an employee leaves the district prior to a scheduled work trip, all attempts should be made to get expenses refunded. If a credit is given in the (former) employee's name, the (former) employee should pay the district back the expense.

a. Estimating Conference Registration Expenses

If the travel is for a workshop, convention, or seminar, employees must attach a copy of the event's full agenda, including any lodging and meal provisions covered by the conference registration, to the Travel Authorization Request.

b. Estimating Hotel Accommodations Expenses

Employees are eligible for hotel accommodations for travel beyond the 100 mile (one-way) radius of Des Moines. When securing a hotel, if a conference room block is no longer available, the hotels should be of a similar rate (or less than) the rate negotiated by the conference.

In the estimate, include only room rate, applicable hotel taxes, and fees.

c. Estimating Transportation Expenses

i. Driving

Employees who travel out-of-state can choose to drive instead of flying; however, reimbursement for driving cannot exceed the equivalent of the cost of flying (economy, 21 days in advance). When doing this cost analysis, do not forget to include estimates for tolls and parking fees. This analysis should be included in the Travel Authorization Request as a PDF.

ii. Car Rental

If renting a vehicle, select an economy car that meets passenger requirements. Do not purchase insurance for rental cars.

iii. Ground Transportation

Include any estimated ground transportation expenses from airport to hotel, including trains, taxis, ride share, etc. If flying, parking in an airport Economy Lot is an allowable expense. The maximum daily rate allowed for airport parking is \$12/day.

iv. Airfare

When researching airlines, search for the lowest cost ticket available. This will typically be a non-refundable, no insurance ticket. When conducting your price comparison, include the mandatory "add on" fees. The district will only pay for the following:

- One luggage fee per person (either one checked bag, one carry-on bag, or one personal item)
- Mandatory economy seat selection (\$30 round trip max)

d. Estimating Meals Expenses

Meals are defined as food, non-alcoholic beverages, fees, and tips for wait staff at restaurants.

The maximum amount that should be estimated for meals is determined by location.

For travel less than a 50-mile radius (one-way), no paid lunch is allowed. Employees traveling for business in-state travel beyond the 50-mile radius (one-way) are eligible for a paid lunch capped at \$20 per person. Regardless of distance, employees attending an *all-day* meeting or conference where no lunch is provided are eligible for a paid lunch capped at \$20 per person. NOTE: Iowa Sales Tax is not an allowable expense.

For travel beyond the 100-mile radius (one-way), estimate meals using the [federal per diem rate](#). The per diem rate is based upon the **location of the conference / event** and not necessarily the location of the lodging, although the two may be the same.

When completing the Travel Authorization Request, 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. Any meals provided by the conference, etc. must be deducted from the meal expense estimate.

Example A: An employee attends a five-day conference in Hershey, Pennsylvania. The following meals are provided by the conference: five Breakfasts, four Lunches, and one Dinner. No receipts are needed for expenses incurred for the remaining meals paid for by the employee nor for incidental expenses. The employee is reimbursed upon return based on the per diem rate.

Example 8

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
Estimate for Meal & Incidental Expenses							\$142.00

Table 15

Example B: An employee attends a five-day conference in Hershey, Pennsylvania. No meals are provided by the conference. No receipts are needed for expenses incurred for the remaining meals paid for by the employee nor for incidental expenses. The employee is reimbursed upon return based on the per diem rate.

Example 9

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
Estimate for Meal & Incidental Expenses							\$333.00

Table 16

When completing the Travel Authorization Request, travelers must select a method of payment for Meals & Incidental Expenses, which cannot be changed post-trip.

Option 1	Reimbursement at the federal per diem rate NOTE: Travelers who select this option will be reimbursed at the estimated expense, regardless of amount spent.
Option 2	Charge to a district p-card Restrictions: All tips limited to 20%; itemized receipts must be kept for all transactions; M&I expenses cannot exceed the per diem.

Table 17

Reimbursement at the federal per diem rate is the district's preferred method.

NOTE: many grants require itemized for all purchases, and a p-Card must be used, including:

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

Table 18

2. Incurring 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 register for a conference, book airfare, and reserve lodging and a rental car, as needed.

a. Conference Registration

For individual registrations, a district p-Card must be used to pay for the conference registration. If registering a large group of staff for a conference, a check payment may be processed through Accounts Payable.

The conference registration and conference agenda must be saved and attached to the Travel Expense Report post-travel.

Allowable Travel Expenses	Unallowable Travel Expenses
<ul style="list-style-type: none"> Registration Fees 	<ul style="list-style-type: none"> Any other purchase falling under the p-Card Unallowable Expenses list

Table 19

b. Hotel

A district p-Card must be used to pay for hotel accommodations.

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 should be charged to a district p-Card and must be reflected as such on an itemized hotel receipt. The receipt must be saved to attach to the Travel Expense Report post-travel.

Employees must provide the hotel with a personal credit card or cash for personal expenses, such as laundry or pay-per-view, incurred during their stay at the hotel.

Allowable Travel Expenses	Unallowable Travel Expenses
<ul style="list-style-type: none"> Lodging (single room rate) Parking Hotel Internet Charges 	<ul style="list-style-type: none"> Hotel upgrades Personal expenses (laundry, phone calls, movies, etc.) Valet or bell hop services Any other purchase falling under the p-Card Unallowable Expenses list

Table 20

c. Transportation Expenses

i. Personal Car

Employees may request mileage reimbursement for the use of personal vehicles for out-of-district travel via the Travel Expense Report [Employee Online](#). If driving one's own car, do not use a p-Card for gas purchases.

Allowable Travel Expenses	Unallowable Travel Expenses
<ul style="list-style-type: none"> Mileage Reimbursement 	<ul style="list-style-type: none"> Gas for personal vehicles

<ul style="list-style-type: none">• Parking• Tolls	<ul style="list-style-type: none">• Any other purchase falling under the p-Card Unallowable Expenses list
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Table 21

ii. Rental Car

A district p-Card must be used to pay for car rentals.

Do not get rental car insurance. The insurance is covered by the district’s insurance. If a traveler elects to get rental insurance, they will be personally responsible for reimbursing the district the cost.

If a rental car (or district vehicle) 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.

Receipts must be saved and attached to the Travel Expense Report post-travel.

If there is a situation where the p-Card is not accepted, collect an itemized receipt and the employee will be reimbursed post-trip.

Allowable Travel Expenses	Unallowable Travel Expenses
<ul style="list-style-type: none">• Rental Cars (economy)• Parking• Tolls• Gas for rental cars and district vehicles	<ul style="list-style-type: none">• Rental car insurance• GPS with rental car• Rental car upgrades• Any other purchase falling under the p-Card Unallowable Expenses list

Table 22

iii. Ground Transportation

Include any estimated ground transportation expenses from the airport to hotel. Tips are limited to 20% of the fare. Receipts must be saved and attached to the Travel Expense Report post-travel.

If there is a situation where the p-Card is not accepted, collect an itemized receipt and the employee will be reimbursed post-trip.

NOTE: If using rideshare (Uber, Lyft, etc.) do NOT attach a district p-Card to an account. Reimbursement may be requested post-travel with itemized receipts.

Allowable Travel Expenses	Unallowable Travel Expenses
<ul style="list-style-type: none">• Authorized Transportation (e.g., taxis, rideshare, train, shuttles)• Tips – maximum 20% of expense	<ul style="list-style-type: none">• Any other purchase falling under the p-Card Unallowable Expenses list

Table 23

iv. Airfare

A district p-Card must be used to pay for plane tickets.

An itemized receipt is required for all flyers. Allowable airfare expenses are: cost of the ticket, taxes & fees, checked baggage fees, and mandatory airline seat fees

Plane tickets should be the lowest cost available, which is generally non-refundable with no insurance. Receipts must be saved and attached to the Travel Expense Report post-travel.

Allowable Travel Expenses	Unallowable Travel Expenses
<ul style="list-style-type: none">• Plane ticket• Baggage Fees• Mandatory Economy Seat Selection Fees (\$30 round trip maximum)	<ul style="list-style-type: none">• Airfare upgrades (business class, first class, premium packages, reclining seats)• Airfare cancellation insurance• Travel insurance• Any other purchase falling under the p-Card Unallowable Expenses list

Table 24

d. Meal & Incidental Expenses

Meals are defined as food, non-alcoholic beverages, fees, and tips for wait staff at restaurants.

The maximum amount that should be estimated for meals is determined by location.

For travel less than a 50-mile radius (one-way), no paid lunch is allowed. Employees traveling for business in-state travel beyond the 50-mile radius (one-way) are eligible for a paid lunch capped at \$15 per person. Regardless of distance, employees attending an *all-day* meeting or conference *where no lunch is provided* are eligible for a paid lunch capped at \$15 per person. NOTE: Iowa Sales Tax is not an allowable expense.

For travel beyond the 100-mile radius (one-way), there are two allowable methods for paying for meals and incidentals. Option (1) reimbursement at the [federal per diem rate](#) or Option (2) to be charged to a district p-card. (NOTE: The per diem is reduced by 25% on the first and last calendar day of travel.)

i. Method (1) - Employee Reimbursement

Employees who select this option will pay out-of-pocket for meals and incidental expenses and be reimbursed **after completion** of the trip at the set rate.

Instead of going to a restaurant, an employee may order room service. If the reimbursement method was selected, the employee should not charge the meal to the room but should pay personally.

NOTE: Upon return from the event, travelers must update the Travel Expense Report form for any meals provided by the conference that were not previously reported on the Travel Authorization form to get updated estimate. Travelers who select this option will be reimbursed at the estimated expense, regardless of amount spent.

ii. Method (2) – p-Card + Itemized Receipts

Employees who select this option must save itemized receipt and charge slips for all transactions. Receipts must be saved and attached to the Travel Expense Report post-travel.

The daily per diem estimate, less adjustments for first/last day of travel and for meals provided by the conference, is the maximum that can be spent daily. Employees who exceed the **daily maximum** will be responsible to reimburse the district for the excess spent, even if the total spent is below the trip maximum.

The daily limit is **inclusive of** tips for waitstaff, and tips are limited to 20% of the bill. Employees who exceed the **20% tip maximum** will be responsible to reimburse the district for the excess spent.

More than one bill may be paid for with one p-Card. However, each diner needs to pay their bill individually. Please do not pay for multiple diners on one charge. Under no circumstances is alcohol or cannabis infused drinks / snacks allowed.

Instead of going to a restaurant, an employee may order room service. If the p-card method was selected, the expense can be charged to the room; however, an itemized receipt for the meal is required to support this transaction.

If there is a situation where the p-Card is not accepted, collect an itemized receipt and the employee will be reimbursed post-trip.

Allowable Travel Expenses	Unallowable Travel Expenses
<ul style="list-style-type: none">• Meal and Incidental Expenses• Tips – maximum 20% of expense	<ul style="list-style-type: none">• Alcoholic beverages• Cannabis drinks or snacks• Any other purchase falling under the p-Card Unallowable Expenses list

Table 25

e. International Expenses

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.

All district p-Cards are blocked from international purchases. If traveling outside of the United States for school business, the card can have international privileges turned on. See [International Purchases](#). 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.

For international travel for groups, an exception may be made to the cash advance prohibition. Please reach out to the [DMPS Treasury Analyst](#) to discuss options 6 – 8 weeks prior to the trip.

In the event there are difficulties making purchases in a foreign country and cash is used for purchasing, the employee may be reimbursed. Itemized receipts are required for all purchases, regardless of who makes the purchase. If cash is distributed to students to make individual

purchases (say for a meal or a ticket), each student must provide a receipt and sign off on the amount of cash received from the sponsor.

f. Other Items

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](#).

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.

The district does not approve unallowable or unauthorized expenses to be charged to a p-Card. See [Unallowable p-Card 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, credit 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.

If a family member is traveling with an employee, the employee is personally responsible for ALL costs pertaining to the family member.

If an employee chooses to extend the work trip for personal reasons, the district will not pay for the expenses (e.g., hotel, meals, incidentals) for the additional days.

Allowable Travel Expenses	Unallowable Travel Expenses
<ul style="list-style-type: none"> • Out-of-state sales taxes • Iowa Hotel Tax • Airline taxes 	<ul style="list-style-type: none"> • Iowa Sales Tax • Family Members • Extended Days • Personal Entertainment • Any other purchase falling under the p-Card Unallowable Expenses list

Table 26

3. Post-Travel Expense / Reimbursement 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.

Quick guide: [Step-by-Step instructions on how to complete the Travel Expense Report](#)

Upon return from the event, update the Travel Expense Report form for any meals provided by the conference that were not previously reported on the Travel Authorization form. Update the estimates for expenses to actuals.

Itemized receipts must be attached for all expenses charged to a p-Card. Charge card slips alone **ARE NOT** acceptable forms of itemized receipts. Employees who exceed the daily per diem or 20% tip maximum will be required to reimburse the district.

If there is a situation where the p-Card is not accepted, collect an itemized receipt and add a reimbursement line to the Travel Expense Report. Use the additional justification box on the Travel Expense Report form to explain the p-Card was not accepted, and reimbursement is needed.

Upon submission of the Travel Expense Report 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.

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 p-Card receipts and other required support has been submitted via the Travel Expense / Reimbursement form.

4. 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 may 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 may 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.

C. 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.

Quick guide: [Completing the Mileage Expense Reimbursement Form](#)

Please note that monthly mileage is limited to submission once per month and should be submitted within 60 days. For example, all in-district travel for October 1 through October 31 must be submitted by December 31. Mileage requests submitted outside the authorized window will be disallowed. Mileage is on a reimbursement basis only and cannot be submitted prior to travel.

For all employees, the district does not pay for commuting miles to and from home. Please note, for “work from home” employees, no mileage is allowed from your home to a DMPS building, nor from a DMPS building to your home, as these are considered commuting miles.

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 begins her day by traveling to Elementary School B for a workshop located 10 miles from Elementary School A but only 7 miles from her residence.

Example 10

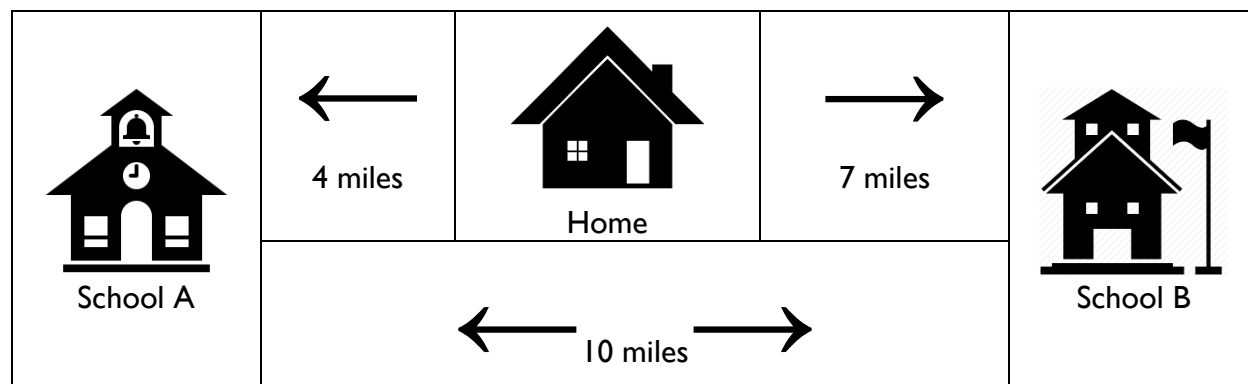


Figure 3

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).

IX. STUDENT TRAVEL

A. INTRODUCTION / GENERAL BACKGROUND INFORMATION

The Board revised the [student travel policy](#) in Fiscal Year 2023. Typically, students travel for three reasons: for Athletic Contests, Activity Contests, and Field Trips.

Events	
Athletic Contests	<ul style="list-style-type: none">• Sporting competitions• Cheer/dance competitions
Activity Contests	<ul style="list-style-type: none">• Choir contests/showcases• Band competitions• Debate competitions
Field Trips	<ul style="list-style-type: none">• Chamber Choir trip to Drake University for adjudication• Drama trip to Simpson College for workshop• Class field trips (Capital, Business, etc.)• Counseling trips for college visits• ELL field trips• Travel to other DMPS schools for assemblies• Student trip to Washington DC• Sisters for Success conference

Table 27

B. SCHEDULING STUDENT TRAVEL

Athletic and Activities contests are arranged by competition season. Athletic contests for secondary students are scheduled and managed by the District Activities Department and/or the building-based Activities Directors.

Activities contests for secondary students are scheduled and managed by the Activity Sponsor in coordination with the building-based Activities Directors, District Curriculum Coordinators, District Activities Department, and/or the Building Principal. Students may participate in optional Athletic/Activity competitions that are beyond the regular competition season but cannot be required to attend.

Field Trips and overnight travel are arranged on a more ad hoc basis and require pre-approval that is triggered by submitting the [Pre-Approval Form](#). This form outlines specific procedures related to travel-specific fundraising.

C. STUDENT TRAVEL EXPENSES

Expenses / fees that can be passed on to families and which district budget can be used to pay for student travel and travel expenses depends on the purpose for the travel and type of travel expense.

a. Transportation

Students participating in Athletic/Activity competitions that are part of the regular competition season cannot be charged for transportation. For example, the school Marching Band regular competition season may include two showcases (Valleyfest in West Des Moines and the Marching Dutch Invitational in Pella), the State Marching Band Festival sponsored by the Iowa High School Music Association, and the High School State Team Championships for Color Guard sponsored by the Iowa State Dance & Drill Team Association. All transportation for the school Marching Band regular competition season must be paid for with district/school funds. In addition to the regular competition season, the Marching Band qualified for a Disney Marching Performance at Walt Disney World. The Disney trip would be outside the regular competition season, must be optional for students, all expenses for such a trip would be the responsibility of the individual student/family.

For Athletic and Activity contests that are part of the regular competition season (including post-season State Competitions), it is appropriate for schools to use their district AD transportation allocation. This process is coordinated by the Transportation Department.

It is only appropriate for schools to use their district AD transportation allocation for Field Trips that are part of a district-sponsored student activity. For example, it would be appropriate to use this fund to pay for transportation for a school's Concert Choir to travel to Drake University for adjudication. All other field trips should use a different fund to pay transportation expenses.

NOTE: It is generally NOT appropriate to use Student Activity Funds for transportation. The exception is for fundraising profits in a 21 account in which the fundraiser specifically stated that funds raised would be used for transportation.

b. Event Registrations / Entrance Fees

For Athletic and Activity contests that are part of the season (including post-season State Competitions), it is **never** appropriate to pass the registration expense along to students/families.

For field trips, fees depend on the nature of the field trip. If a field trip is during the school day and students that go on the field trip are counted as in attendance for a day of school, there can be no charge to the students for the trip. This is true whether the field trip is mandatory or optional.

If a field trip is voluntary in nature and outside the school day, all or partial actual costs may be passed on to students who elect to attend, except those costs related to the district's obligation to provide adequate supervision.

c. Student Lodging

Students participating in Athletic/Activity competitions that are part of the regular competition season cannot be charged for lodging for overnight travel.

Lodging expenses may be charged to families for optional field trips and optional Athletic/Activity competitions outside the regular competition season.

d. Student Meals

Meals may be provided for students who are engaged in regular district co-curricular and extracurricular activities, when such meals are not already provided by another entity or person. Where appropriate schools should work with Central Nutrition to provide students sack lunches. The meals shall not exceed \$15 per student. If the co-curricular or extracurricular activity includes an overnight trip, costs shall not exceed \$30 per student per day.

X. CUSTODIAL FUNDS (91 FUNDS)

A. INTRODUCTION / GENERAL BACKGROUND INFORMATION

Custodial Funds (91 fund accounts) are comprised of assets held in a custodial capacity for an independent group or entity. (NOTE: These funds were formally known as Agency Funds.)

The district provides the accounting/banking for custodial funds but does not own or control the funds. **Nevertheless, the use of Custodial Funds should follow all DMPS [policies](#) and procedures outlined in this manual.**

There are typically two types of Custodial fund accounts: for district staff/social groups and for affiliate organizations.

B. DMPS STAFF/SOCIAL COMMITTEES

The finances for staff and social committees are accounted for within a 91 fund. All donations to 91 fund accounts must be completely voluntary. Money received from vending machine sales accessed exclusively by adult staff should be accounted for in the staff Custodial Fund for that site. NOTE: The district recommends all vending machines be fully serviced by an outside supplier.

Each site has a Staff/Social Committee, and the use of the staff 91 fund money is decided at that level. As a fiduciary agent, the district can only expend Custodial Funds as designated/directed by the responsible committee. Iowa Administrative code 281.98.101 stipulates that the school district cannot disperse more funds than it has received. Consequently, if a Custodial Fund is running low on funds, consider soliciting additional funds from staff.

Examples of proper uses of 91 funds include beginning or end of year picnics, school-wide celebrations, and funeral flowers. NOTE: Celebrations for an individual (such as a baby or wedding shower gift or gift card) cannot be paid for using district funds, including 91 funds. Celebrations benefiting an individual can be coordinated by staff through voluntary donations but cannot be processed through district accounts.

C. AFFILIATE ORGANIZATIONS

An affiliate organization is a group whose primary purpose for existing is to support and promote the educational programming and opportunities of DMPS students and without the district there would be little reason for the organization to continue operations. Affiliate organizations include PTAs, PTOs, and Booster Clubs.

Affiliate organizations are governed by their organizational by-laws and can be considered *independent* or *dependent*.

1. Independent Affiliate Organizations

Independent affiliate organizations are separate legal organizations with separate non-profit status, board of directors, and financial accounting. The district has limited input or control over the way independent affiliate groups manage funds. DMPS employees, including coaches and principals, should never have the ability to access or manage the funds maintained by an independent affiliate organization.

2. Dependent Affiliate Organizations

Dependent affiliate organizations are those groups that have elected to establish a Custodial Fund (91 fund account) within the district and grant the district financial oversight. In other words, the affiliate organization keeps their “checking account” in a district 91 fund, and the Business & Finance department helps with the accounting (i.e., balancing the checkbook); however, the district does not control the funds that flow in or out of the account.

While the funds maintained within a Custodial Fund Account for these affiliate organizations are not district funds, the use of the funds must follow all DMPS [policies](#) and the procedures outlined in this manual. The funds must be expended only for legitimate public purposes and must be used to support the educational mission of the district.

Only dependent affiliate organizations (i.e., those organizations that maintain a 91 fund account within the district) may use the district’s tax exemption. All other affiliate organizations are required to obtain their own 501(c)(3) status.

3. Working with Affiliate Organizations

Regardless of the dependency status of the affiliate organization, the district has the exclusive right and responsibility to control all products and services provided to students during the school day and before and after the school day in compliance with federal and state regulations.

Affiliate organizations may not enter into any type of contract or agreement on “behalf” of the district or introduce into the school environment products or services without first receiving approval from the DMPS Board of Education.

The following guidelines should provide guidance to DMPS schools/teams/clubs, etc. that work closely and in partnership with affiliate organizations to enhance student programs and services.

- DMPS employees and coaches may serve as an *ex officio* member of an affiliate organization board but should not be a voting member.
- DMPS employees can make suggestions as to the use of affiliate organization funds but cannot control the use.
- Sometimes a conflict arises in how money should be spent. Affiliate organizations have the final say in how the money will be spent; however, the school/district can reject the acceptance of the donation.

If an affiliate organization wants district employees (including coaches) to have access to the funds to use as they deem appropriate/necessary, the funds **must** be donated to the district and

deposited into an appropriate DMPS account so the funds can be expensed and accounted for properly within district guidelines.

District employees should never have direct access to an affiliate organization's bank account, bank card, credit card, etc.

Additional guidance may be found below in [Fundraising by Affiliate Organizations](#) and in the DMPS [Affiliate Organization Guide](#).

XI. STUDENT ACTIVITY FUNDS (21 FUNDS)

A. INTRODUCTION / GENERAL BACKGROUND INFORMATION

DMPS sponsors multiple extra-curricular activities and athletics across the district. These activities are required to be accounted for in specific funds and have explicit rules on how funds can be spent, defined by the Iowa Department of Education.

21 Funds are used to account 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. 21 Funds are public funds under the direction and control of the DMPS Board of Directors.

A 21 Fund account must be established for money generated from student-related activities (e.g., admissions, activity fees, student dues, student fundraising or other student-related cocurricular or extracurricular activities). Within a school's 21 Fund, there can be sub-accounts for each of the various athletic programs, fine arts programs, and other student clubs and organizations.

Student Activities Funds shall only be used to directly benefit students in extra-/co-curricular activities.

B. COLLECTING MONEY FOR 21 FUND ACCOUNTS

Funds collected or received for various activities at each school are required to be deposited with the district. When collecting money, all district cash procedures must be followed. See [Collection of Money](#).

The table below is a quick reference of revenue that must be accounted for in a 21 fund account and appropriate uses for the funds collected.

Type of Revenue	Account Type	Allowable Uses
<ul style="list-style-type: none">FundraisingDonations	1	Shall only be used to support the activity for which it was collected
<ul style="list-style-type: none">Ticket SalesConcession SalesStudent Store Sales	2	Can be used to support any student activity in the school
<ul style="list-style-type: none">Activity Fees	2	Shall only be used to support the activity for which it was collected
<ul style="list-style-type: none">Camps	3	Shall only be used to support the activity for which it was collected

Table 28

If a coach/sponsor/teacher collects money directly from students for any purpose, the money and an appropriate [Collection of Money Report](#) must be submitted to the bookkeeper/office manager daily and a receipt issued to the coach/sponsor/teacher by the bookkeeper/office manager.

It is the responsibility of the bookkeeper/office manager to properly account for all money in an appropriate 21 Fund once it is received and ensure it is deposited according to district guidelines.

Employees shall not establish separate bank accounts for any school-related activity.

Coaches/sponsors and other school employees shall not operate school business from a personal bank account. It is not an acceptable practice to use third-party vendors (such as Venmo, Zelle, PayPal, etc.) to collect money from students, parents, or staff on behalf of any district activity (e.g., student fees, extracurricular events, clinics, transportation, fundraisers). **No bank accounts shall be opened under the district name or under a personal ID to hold student activity monies.**

C. APPROPRIATE 21 FUND EXPENDITURES

Appropriate expenditures in the Student Activity Fund include ordinary and necessary expenses for operating school-sponsored and school-supervised student extra-/co-curricular activities. For specific appropriate and inappropriate uses of 21 funds and revenue sources, refer to [Iowa Administrative Code chapter 281-98.70](#) and the [Iowa Uniform Administrative Procedures Manual](#), chapter 9.

Additionally, the Iowa Department of Education publishes guidance in the form of the [Student Activity Fund Handbook of Frequently Asked Questions](#). The guidance document is not comprehensive but does include an array of scenarios related to the following topics: accounting, auditing, balancing negative accounts, booster clubs, camps and clinics, coaching contact out of season, charges and fees to students, community service fundraising, construction and facility maintenance, exclusive vendor contracts and sponsorships, fundraising, paid and unpaid staff and volunteers, professional development, shared activity programs, purpose of the student activity fund, support for students with IEPs or on 504 Plans, supporting low socioeconomic status students, tournaments and other state activities or events, trademarks, transportation, travel and trips, uniforms and clothing, uses of funds, and vendor incentives.

The numbered bullets below are general guidelines for the use of 21 Funds:

1. Funds held in the 21 Fund are public funds. As such, these funds are subject to all statutory requirements for public funds.
2. Allowable expenditures include those that are “ordinary and necessary” for operating the co-curricular and extracurricular programs.
3. As public funds, 21 Funds should not be used for individual rewards, prizes, or other private benefits.
4. Money generated from student activities **MUST** be accounted for in a 21 fund. Example: Gate revenue from a girls’ basketball game must go in a 21 fund. The revenue cannot go to a 10 fund, after school fund, or donate fund.
5. Funds derived from the student body as a whole should be expended to benefit the student body as a whole.
6. Generally, 21 Funds should be expended to benefit students currently in school who contributed to the accumulation of the funds.
7. 21 Funds should supplement, but not replace, district funding.

8. The management of 21 Funds should be in accordance with sound business practices, including comprehensive budgetary and accounting procedures, as well as audits in the same manner as regular school funds.

If unsure or any questions arise, please contact the Business Office [School Liaison](#).

D. RESPONSIBILITIES OF ACTIVITIES DIRECTORS

Activity Directors (AD) are charged with specific financial responsibilities relating to activities and athletics in their buildings. Outlined below are finance-related responsibilities of an AD.

I. Managing Financial Accounts

There are three primary types of accounts that relate to activities, athletics, and fundraisers:

Account Type / Primary Purpose	Revenue Sources	Appropriate Expenditures
1. Fundraisers	<ul style="list-style-type: none"> • Fundraising Revenue Proceeds • Fundraiser Donations 	<ul style="list-style-type: none"> • Payments to the fundraising vendor • Expenditures directly related to the purpose of the fundraiser
2. All other activities	<ul style="list-style-type: none"> • Any non-type 1 or 3 revenue. <ul style="list-style-type: none"> ○ Activity Fees ○ Ticket Sales ○ General Donations ○ Concession Sales 	<ul style="list-style-type: none"> • Necessary items and expenses to run any student activity
3. School-sponsored Camps	<ul style="list-style-type: none"> • Camp registration fees 	<ul style="list-style-type: none"> • Necessary items and expenses to run the camp • NOTE: Any revenue over and above the total camp expenses can be transferred to a 1 account within the 21 fund for that activity

Table 29

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

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 fee is collected.

There is insufficient funding to support new uniforms for all programs every year. In consultation with the district Activities Department, schools should establish a rotation for uniforms that are necessary and required for participation in all sponsored student activity programs.

2. Monitoring Use of Funds

ADs are responsible for reviewing a monthly financial report for each 21 Fund provided by the bookkeeper or activities secretary. The GL2000 provides a summary by account and object and the GL1250 provides transaction detail.

ADs should be in frequent communication and have oversight of how coaches/sponsors are using district funds to ensure compliance with laws, rules, and regulations. ADs should also ensure coaches/sponsors know which expenses must be paid for using district/school funds and which cannot be paid for using district/school funds.

a. Training Coaches, Activity Sponsors, and Volunteers

It is the responsibility of the AD to ensure that all coaches and activity sponsors are trained on and understand all responsibilities outlined in this Business and Finance Procedure Manual. Particular attention should be paid to: Student Activity Funds, Student Travel, Fundraising, Gift Laws, Conflict of Interest, Misuse of Public Funds, Bank Accounts, Collection of Money, Custodial Funds, Purchasing, p-Cards, and Employee Travel.

The AD is responsible for ensuring that the [Collection of Money](#) procedures outlined in this document are followed by all employees and volunteers at their site who have access to a cash box.

b. Allowable Expenses for Student Activities

The [Student Activity Fund Handbook of Frequently Asked Questions](#) published by the Iowa Department of Education is a vital resource for all ADs (and coaches/sponsors).

Iowa Code §274.3(2)b prohibits districts from charging fees that are not expressly allowed in code. A school may not charge for anything that is required or essential for any school-sponsored activity. Recent audits from the Iowa Auditor of State clarified allowable expenses for student activities. A summary of these findings are provided below.

Must use district funds: If a school has activities such as cheerleading, dance, band, or show choir as part of its sponsored student activity program, the school cannot require students who are cheerleaders, dancers, band members, or choir members to purchase their own uniforms/costumes. Cheer, dance, choir, and band uniforms -- similar to football uniforms -- are necessary and required for participation in those activities. A school may charge an appropriate replacement fee for lost or damaged uniforms.

If a choreographer is hired to teach a school-sponsored cheerleading, dance, band, or show choir group applicable skills or develop routines prior to the competition season, those costs must be paid for using district funds.

A school may hold a fundraiser if it does not have sufficient funding to cover choreography expenses and uniforms that are necessary and required for participation in those activities. Funds raised through district-sponsored fundraisers become district funds.

Discretionary use of district funds: For certain student activities, costs may be incurred which are not required to be paid by the district. For example, student activities such as Show Choir and Dance Team may require purchases which are considered personal in nature, such as makeup.

Cannot use district funds: If an expert is hired to critique a group's performance, the use of district funds is not allowed. It would be appropriate to request funds from an independent affiliate organization to pay for this expense. In addition, portions of uniforms which are personalized and/or will be retained by the students after the end of the season may not be paid for with district funds. Costs which are associated with events attended by teams that are outside the team's competition schedule should not be paid for by the district.

3. Managing School Fundraising Activities

Another important financial duty of ADs is managing fundraising in their buildings for all activities and athletics. All potential fundraisers must be clearly described in a [Fundraiser Information and Approval Form](#) and receive appropriate approvals prior to starting the fundraiser and advertising for the fundraiser. The form must be signed by the sponsor, AD (for middle and high schools), building administrator, and the district Facilities Director (if the fundraiser is for a capital improvement project). The form should be turned into the building bookkeeper/office manager prior to initiating the fundraiser.

ADs must approve all expenditures in support of activities/athletics fundraisers. All expenditures must be accompanied by a detailed receipt showing the expenditure directly supports the purpose of the fundraiser.

The bookkeeper/office manager and sponsor should manage the day-to-day accounting for fundraisers. The [Fundraiser Information and Approval Form](#) should be attached to all fundraiser cash receipts deposits and expenses entered into BusinessPlus. The AD should review the final report after the fundraiser is completed and keep on file for three years.

See [Fundraising](#) for additional information on this topic.

XII. FUNDRAISING

A. INTRODUCTION / GENERAL BACKGROUND INFORMATION

The term “fundraising” includes any request for financial or in-kind assistance made to support district schools or programs. The district has the authority to regulate all fundraising activity during school and at school-sponsored events and regulate the use of the funds derived from those sources.

Fundraising should supplement district and student activity funds. Fundraisers should generate funds. Before initiating a fundraiser, it should be reasonably assured that the fundraiser can turn a profit. An activity that incurs more expenses than generates revenues is not a fundraiser.

Fundraising revenue may be used to purchase materials and services. It may also be used to undertake facility improvements with prior approval. Fundraising activities should contribute to the overall experience of students and not conflict with an instructional program and participation by students, parents, and staff is voluntary.

Participation in fundraisers must be entirely voluntary. The district or activity sponsor/coach shall not prevent students from participating in the activity or event if they elect not to participate in a fundraiser. The district has no authority to require fundraising efforts.

B. TYPES OF FUNDRAISERS

I. In-school

Fundraising activities which are completely contained within a school day, may be approved by the school principal so long as the activities comply in all respects with Board policy and procedures outlined below. (Examples include “penny drives”, flower sales, sale of pencils or other “bookstore” items) Such activities must not disrupt instructional time.

a. Fundraisers with Food and Beverages

The Healthy Hunger-Free Kids Act of 2010 directed the USDA to establish nutrition standards for all foods and beverages sold to students in school during the school day, **including foods sold through school fundraisers**. During the school day, fundraising efforts that include a food/beverage component **MUST** comply with all USDA Smart Snacks in Schools guidelines.

NOTE: Smart Snacks in School only applies to foods and beverages sold to students on the school campus during the school day, which begins at midnight and goes through 30 minutes after the final bell. The nutrition standards do not apply to foods and beverages sold at events held at least 30 minutes after the final bell, off campus, or on weekends, such as school plays or sporting events.

2. Out of School

Out of School fundraising activities may be approved so long as the activities comply in all respects with Board policy and procedures outlined below. The principal is responsible for ensuring that promotional activities introducing, encouraging, or rewarding individual or group participation in the fundraising activities do not disrupt instructional time. Each school should be sensitive to the overall impact of financial requests they make of families in conducting school-approved fundraising activities.

a. Fundraiser Foods not Intended for Consumption in School

Fundraising activities that take place outside of school, such as cookie dough or frozen pizza sales, are exempt from the Smart Snacks in School nutrition standards. Distribution of order forms and foods not intended for consumption at school may continue.

3. Online/Crowdfunding Donations

Approved online fundraising vendors are RevTrak, Bound, and Donors Choose.

The district can establish a link to collect money for donation/fundraisers via credit card. When the donation link is used for the fundraiser, the money will automatically be transferred to the DMPS account linked to the fundraiser monthly. A RevTrak tile can be requested through the fundraising approval process. See [Prior Approval](#). For questions regarding a RevTrak donation, contact the [DMPS Treasury Analyst](#).

High schools also have the option of using [Bound](#) for online fundraising for school activities and athletics. If you want to set up a Bound fundraiser, work with your building AD and indicate the request in the fundraiser approval. See [Prior Approval](#).

There are a number of new social-media fundraising opportunities for educators. DonorsChoose is the only platform that has been vetted for use with the district.

Quick guide: [Guidelines for using DonorsChoose](#)

C. FUNDRAISING BY THE DISTRICT, SCHOOLS, AND SCHOOL ORGANIZATIONS

It is the responsibility of the fundraising sponsor to ensure fundraising procedures outlined in this document are followed.

School fundraisers are often initiated by a student club, organization, or sports team. The fundraising guidelines below are set forth to address fundraising activities sponsored by the district.

Games of Chance are not allowed to be conducted by district groups.

See [Fundraising by Affiliate Organizations](#) for guidelines for fundraisers sponsored by an outside group.

I. Prior Approval

To coordinate fundraising activities and acknowledge the burden that can be placed on local businesses and individuals without such coordination, the district has established a fundraising approval process. All fundraising activities (including) online fundraising campaigns must be approved prior to initiating the fundraiser.

To ensure the district will agree to spend the funds for the intended purpose of the fundraiser and the fundraiser contributes to the overall experience of students, all potential fundraisers must be clearly described in a [Fundraiser Information and Approval Form](#) and receive appropriate approvals prior to starting the fundraiser and advertising for the fundraiser. The form must be signed by the sponsor, AD (for middle and high schools), building administrator, and the Executive Director of Operations (if the fundraiser is for a capital improvement project) and then turned into the building bookkeeper/office manager. Staff members who conduct fundraising activities without prior approval may be subject to disciplinary action.

Example: High School A is planning a fundraiser to equip their gym with new bleachers. The fundraiser is not associated with a specific student club or organization but is for the benefit of the school. In this case, the fundraiser sponsor, AD, principal, and Facilities Executive Director must approve the fund raiser.

Example 11

2. Fundraising Communications

To establish responsibility and promote transparency, all fundraising activities must clearly be identified as school/district sponsored or sponsored by an outside group, such as an affiliate organization (e.g., PTA/PTO/Booster). All fundraising communications must CLEARLY state:

	Definition	Sample Language
Who	Who is conducting the fundraiser: <ul style="list-style-type: none"> ○ Internal – The school or school group ○ External – An affiliated organization 	<i>High School A girls golf team</i>
What	What the funds are being raised for	<i>Buy school-branded golf towels</i>
How	How the raised funds will be used, including: <ul style="list-style-type: none"> ○ The percentage of proceeds that will be used for transportation expenses, if any <p><i>NOTE: If the fundraiser does not specifically state that a portion of the proceeds will be used for transportation, the funds CANNOT then be used for transportation expenses.</i></p>	<i>Artwork design Printing of the towels</i>
If	If goods or services are to be received in for payment, the amount	<i>The team is holding a fundraising dinner. If tickets are sold for \$75, but \$25 of the funds will be used to pay for the dinner, the communication/ticket must state that only \$50 is a deductible contribution for the donor.</i>

Table 30

3. Cancelled Events

Funds collected from a **fundraiser** must be retained by the district and are not refundable to students/families in the event of a cancelled activity for which the funds were raised.

If the district collects out-of-pocket funds from a student to cover individual costs for a trip and the trip is cancelled, prior to the district using the funds to pay any related costs, the amount collected should be returned to the student.

D. ACCOUNTING FOR FUNDRAISERS

1. Fundraising Expenses

Expenses related to the fundraiser should be supported by an original itemized receipt or an original invoice from a vendor. The district does not reimburse families for out-of-pocket expenses related to any fundraising.

Expenses should not be paid until sufficient funds are available. The only time it would be acceptable to pre-pay for items to be sold (e.g., student council carnation sale) is if that activity fund has the fund balance to pay for the pre-pay items. In those situations, the Transaction Summary: Items Sold and Cash Reconciliation of the Collection of Money Report should be completed.

2. Collection of Money

All funds generated from district-sponsored fundraising must be deposited into an appropriate Student Activity Fund, General Donate Account, or a Dependent Affiliate Organization's 91 account, depending on the nature of the fundraiser.

All money received is considered public funds and subject to all statutory requirements for public funds. **No bank accounts shall be opened under the district name or under a personal ID to hold fundraising monies.**

When collecting money, all district cash procedures must be followed. Each day money is collected (from students independently collecting money or at an event), the activity sponsor must submit the money and an appropriate Collection of Money Report to the bookkeeper.

It is the responsibility of the bookkeeper to account for all money once it is deposited in the proper account and ensure the funds are deposited according to district guidelines. The completed [Fundraiser Information and Approval Form](#) should be attached to all fundraiser cash receipts deposits and expenses entered into BusinessPlus along with the other support.

3. Using Fundraising Revenue

All funds generated through fundraising must **comply with the stated purpose** for the fundraiser and must be used for **the state activity ONLY**. If more money is raised than is needed for the stated purpose, the excess funds can be used for other needs (or saved) for **the stated activity**.

Example: The Girls Golf team initiates a fundraiser to buy branded towels for all members of the team to use during meets. The funds will be used for artwork and printing of the towels. No funds will be used for transportation. The goal was to raise \$500. The end result was a positive net of \$750. After spending \$500 on the stated purpose, the remaining \$250 can be saved for future Girls Golf needs.

Example 12

It is never appropriate to give fundraised cash directly to students or to be used for a student's personal benefit. Under **NO** circumstances should cash prizes be given to students. Students cannot receive merchandise or personal benefits in lieu of cash. District resources cannot be used to personally benefit a student.

If a school wants to help a specific student or family, a fundraiser should **NOT** be conducted using a district account. These fundraisers should be managed by someone outside of the district and run through a separate bank account. For example, a bank, business partner, Independent Affiliate Organization (e.g., PTA/PTO/Booster Club that manages its own finances), or other outside organization should manage the fundraiser and any monies collected.

E. FUNDRAISING BY AFFILIATE ORGANIZATIONS

The district has developed a guide for Affiliate Organizations. This guide contains important information regarding the cooperative nature between the district and these organizations, including fundraising.

To establish responsibility and promote transparency, all fundraising activities must clearly be identified as school/district sponsored or sponsored by an outside group, such as an affiliate organization (e.g., PTA/PTO/Booster).

1. Prior Approval for Fundraisers

If fundraisers are being conducted by an outside entity, with an intent to donate the funds or item purchased from those funds back to the district, a [Fundraiser Information and Approval Form](#) must be completed and receive appropriate approvals prior to starting the fundraiser and advertising for the fundraiser. The form must be signed by the sponsor (e.g., PTA president), AD (for middle and high schools), building administrator, and the Executive Director of Operations (if the fundraiser is for a capital improvement project) and then turned into the building bookkeeper/office manager.

2. Fundraising by Dependent Affiliate Organizations

Funds raised by *Dependent Affiliate Organizations* (i.e., affiliate organizations that have a district 91 account) are subject to ALL district rules, including the fundraising procedures

outlined in this document. All funds raised by Dependent Affiliate Organizations are considered public funds, can only be expended for legitimate public purposes, and can only be used to support the educational mission of the district. All fundraising revenue generated by a Dependent Affiliate Organization should be deposited within the group's 91 fund account with the 1993 object code.

3. Fundraising Events on School Property

The district/school may provide affiliate organizations a location in the building/at district property where an affiliate group member can be positioned to carry out the fundraising activity previously approved by the building administration.

4. DMPS Staff Assistance with Affiliate Organization Fundraisers

When an affiliate group is considering some type of fundraising activity within the school facility during school hours, the group should determine if they have the resources available within the group (including personnel) to manage those activities. School district employees should not assist with managing the fundraiser during work hours, as that would take the employee away from their regularly assigned job responsibilities. Consequently, affiliate organizations should not ask DMPS staff to collect money for T-shirts (or other similar fundraising items) on behalf of the PTO during the day.

DMPS employees whose job responsibilities include fundraising may be exempt from this restriction.

If a district employee assists with an affiliate organization fundraiser off work hours, all DMPS [policies](#) and all procedures outlined in this manual must be followed.

5. Games of Chance

A game of chance is a game in which chance, rather than skill, determines the outcome. For example, purchasing a raffle ticket is a game of chance. **Games of Chance are not allowed for DMPS organizations nor Dependent Affiliate Organizations.**

Independent Affiliate Organizations may conduct games of chance. Any Independent Affiliate Organization contemplating conducting a game of chance fundraiser should read through the information from the Iowa Department of Inspections and Appeals for the latest forms to use when applying for a charitable gambling license. Affiliate Organization groups sponsoring a game of chance fundraiser are responsible for obtaining their own gambling license and completing the applicable paperwork for the state reports.

PART 2 – EMPLOYEE SERVICES

XIII. PAYROLL

A. INTRODUCTION / GENERAL BACKGROUND INFORMATION

The Des Moines Public Schools Payroll department is responsible for the timely payment of salaries and wages to employees and the oversight of functions related to payroll. Payroll provides a centralized, consistent approach to the management and processing of all payroll-related transactions for the duration of an employee's employment with DMPS.

Payroll works closely with the district's Employee Information Data Center (EIDC) and Office of Talent & Personnel (T&P) to ensure district employees are paid accurately and timely. All new staff should work directly with T&P until they are completely set up as an employee prior to starting work. T&P then sends new employee information to EIDC for entry in the district's enterprise software.

Payroll is responsible for:

- Processing payroll — timely payments to all employees
- Processing time and leaves entered in NOVAtime
- Employee payroll deductions — retirement, United Way, child support, garnishments, student loans, tax liens, and other similar deductions
- Changes to Direct Deposit
- Changes to W-4 tax information
- Preparation and submission of payroll ACH direct deposits
- Preparation and submission of district payroll related tax deposits
- Payroll-related vouchers to Accounts Payable for payment and report summary access to Benefits for medical, dental, TSAs, flexible spending accounts for medical expenses, and child care
- Answering department and employee calls and emails
- Managing and balancing payroll-related changes arising from pay assignment changes, step increases, new hires, and resign/retires.
- Managing overpayment procedures
- Issuance of supplemental checks when needed
- Calculation of vacation and comp time payouts for employee separation
- Completion of Verification of Employment (VOE)

B. CONFIDENTIALITY AND PRIVACY

Payroll staff utilizes sensitive records of a personal and financial nature concerning all district employees. All Payroll employees are required to maintain strict confidentiality. No DMPS employee is permitted to access any information on other employees for personal reasons.

For privacy reasons, Payroll staff will not disclose a Social Security Number to anyone over the telephone, by email, or fax.

Payroll information or personal information will only be provided to third parties (e.g., banks, mortgage lenders, etc.) with prior written authorization from the employee to release such information. Without employee authorization, the only information Payroll will provide to a third party is verification of position and dates of employment. The turnaround for completion of a Verification of Employment is five business days from the date received.

No authorization is needed for an official request from a governmental department or agency, such as the Iowa Child Support Recovery Unit.

C. ONLINE PAYROLL RESOURCES

Employees can access online payroll resources from their home computer, personal smartphone, or work computer. For employees who do not have access to a computer, a computer will be designated in each building for such access.

I. Time & Attendance

a. NOVAtime

[NOVAtime](#) is the district's time and attendance software module. Employees can log into NOVAtime using the single sign-on credentials.

NOVAtime tracks the daily hours worked by non-exempt (hourly) employees through clock-in and clock-out punches and tracks days worked for exempt (salaried) employees. NOVAtime also tracks leave usage and accruals for all employees.

Official available leave balances and history of leave use are available on NOVAtime. Leave balances are recorded in hours versus days and are prorated based upon the employee's full-time equivalency (FTE) status.

Please reference the [DMPS Employee Information Handbook](#) or applicable [Comprehensive Agreement](#) regarding annual leave available for the various employee groups. For questions regarding annual or accrued employee leave, please call the Employee Information Data Center (EIDC) at 242-7745, Option 4.

Employees who do not need a substitute should request their time off directly through NOVAtime.

b. Frontline

Employees who need a substitute (i.e., teachers and associates) must use Frontline to request time off. Absence Management then feeds the leave used into NOVAtime. Employees who need a substitute may also report an absence by calling the Automated Absence Reporting System at 619-6231.

Employees who are uncertain if they need a substitute or which system should be used, the employee should contact their supervisor.

2. Employee Online

Employees can log into [Employee Online](#) to view and change personal information. NOTE: The username and password for Employee Online is *not* defaulted to the employee’s district log-in information. The “User” field is the employee’s unique employee ID with the leading zeros. The default password for new employees is the employee’s Social Security Number. Employees will be immediately prompted to create a unique password. If an employee forgets the password, it can be reset with the “Forgot Login” link on the Employee Online log-in screen.

Within Employee Online, employees can access their pay information, job information, and web forms and links. The following table outlines resources for employees within Employee Online:

Employees can view and make changes to:	<ul style="list-style-type: none">• Personal information<ul style="list-style-type: none">○ Home address○ Telephone number• Emergency contact information• Direct deposit banking information• Federal tax information• State tax information
Employees can view (only):	<ul style="list-style-type: none">• Pay Information<ul style="list-style-type: none">○ Paycheck Stubs (past and current)○ Deferred Comp Information (e.g., TSA, 403b)○ W2 Tax Forms (past and current)• Job Information<ul style="list-style-type: none">○ Future Jobs○ Current Jobs○ Historical Jobs○ License/Certifications○ Skills○ Courses
Other Payroll Features	<ul style="list-style-type: none">• Opt-Out of paper W2 tax forms• Request Expense Reimbursement

Table 31

a. Personal Information

Name changes should be directed to [EIDC](#).

If an employee moves, the change of address should be made in [Employee Online](#). Employees who move should change their address prior to the end of the calendar year (or prior to leaving the district) to ensure timely delivery of their W2 form.

b. Direct Deposit

Des Moines Public Schools requires direct deposit for all employees as a condition of employment. Employees can view and make changes to their bank information independently on [Employee Online](#). Changes to direct deposit will not be accepted over the telephone or via email. Payroll will only change banking information with written authorization from the employee.

Extra care should be taken when entering bank changes to avoid pay being deposited into the wrong account. If an error is made, it will delay payment to an employee until the funds are returned to the district and the account information is changed. Employees who make changes to their direct deposit (e.g., change banks) should leave their old bank account open at the bank until the direct deposit hits the new account to avoid delay in payment.

If an employee leaves the district, the employee should either leave his/her current bank account open until the final payment of wages has been made or change his/her bank information prior to leaving the district.

Due to the end of the fiscal year, employees will be unable to make changes to their direct deposit or banking institution in July and August each year. Consequently, changes should be made prior to the blackout period.

c. Pay Stubs

Employees have access to view their pay stub in Employee Online as soon as the payroll has been processed (generally four days prior to a payday). The Payroll department does not print copies of pay stubs for employees.

d. Federal and State Tax Information (W4)

Upon hire with the district, each employee fills out withholding forms (W4). If an employee claims “exempt” on their Federal or State W4, zero taxes will be withheld. Claiming “exempt” ends on February 15 each year. If an employee wishes to continue claiming exempt, a new Federal and/or State W4 will need to be completed each year. An “exempt” status claimed in error could result in taxes being owed at year end.

The Payroll department is unable to advise employees on making changes to their W4. If an employee has questions on making changes to their withholdings, contact a financial advisor.

Employees may make changes to their Federal and State withholding (W4) on [Employee Online](#). Changes to tax withholdings will not be accepted over the telephone or via email.

Due to the end of the fiscal year, employees will be unable to make changes to their tax withholdings in July and August each year. Consequently, changes should be made prior to the blackout period.

e. Year-End W2s

Employees may access their current W2 via [Employee Online](#) as soon as the W2s are processed and posted.

DMPS employees can elect to receive their W2 electronically through Employee Online by completing an [electronic form](#). Employees who elect the electronic option will not receive a paper W2; however, all employees will have access to their W2s in Employee Online. If an employee wishes to receive a copy of the year-end W2 electronically instead of receiving a paper copy, the request must be made no later than January 10. Requests received after January 10 will result in a paper W2 sent via US Mail on or before January 31.

Employees who elect to receive a paper copy of their W2 and who have moved should change their address in Employee Online as soon as possible. Failure to do so could delay receipt of the year-end W2.

Current employees can obtain copies of previous W2s in Employee Online. Former employees can access Employee Online by contacting [CSD](#) with new email information. Requests from current or former employees for a paper copy of a previous-year W2 will result in a \$10.00 fee charge.

D. PAYMENTS AND DEDUCTIONS

I. Paydays and Deadlines

The work week for the district begins on Saturday and ends on Friday.

DMPS has three pay groups. Annual pay schedules are posted [online](#) by pay group.

Two pay groups (Group 1 and Group 2) are semi-monthly and are paid on the 15th and last day of each month. (NOTE: If the 15th or last day falls on a weekend day, the payday will be the Friday before. If the 15th or last day falls on a Federal holiday, the payday will be the day before.)

The third pay group (Group 4) is paid bi-weekly from punches and absences recorded in NOVAtime. The payday for the bi-weekly pay group is alternating Fridays. (NOTE: If the Friday payday falls on a Federal holiday, payday will be the day before.)

All non-exempt employees who clock-in and clock-out of NOVAtime should review their timesheet at the end of every pay period to check for missed punches. If there are any errors, notify the office manager or supervisor. NOTE: Missed punches will result in a reduction in pay that cannot be corrected once payroll has been processed.

Payroll information is due by noon (12:00pm) on the due date to ensure payment. Information received after the deadline will be processed for the next payday.

2. Payment of Wages

The first pay of the new fiscal year for 260-day exempt (salaried) employees is July 15; the last pay of the fiscal year for a 260-day exempt (salaried) employee is June 30.

The first pay of the new fiscal year for exempt (salaried) employees who work *less than 260* days is September 15; the last pay of the fiscal year for exempt (salaried) employees who work *less than 260* is August 31.

Payment for part-time or extra hours will only be processed from NOVAtime punched hours on a bi-weekly basis every other Friday. As much as possible, on-going hourly work should be tracked through the NOVAtime system to eliminate paper timesheets district-wide.

All new hourly workers (i.e., casual labor) must be set up to use the time clock system for recording hours worked. Student interns are classified as casual labor.

If paper timesheets are being used, work with the Payroll or EIDC managers to collaborate on an electronic alternative for any on-going work. On the rare instance an original, authorized document comes to Payroll on paper, it will not be processed unless it is signed by an authorized supervisor with a valid funding source.

a. Rates of Pay

[Salary schedules](#) (and [supplemental pay](#)) for various employee groups and substitutes can be found on the DMPS Web site. The district maintains comprehensive agreements with the following groups: DMEA (for all teacher contracts), ESP (for teacher associates, secretarial and clerical employees, Campus Monitors, and Family Advocates), AFSCME (Operations and Food Service), and Building Trades.

Employees working in a professional intern capacity (e.g., Intern Associate Principal) will be paid at 90% of the proposed salary.

Employees working in a professional interim capacity (e.g., Interim Principal) will be paid at 95% of the proposed salary for three months. Thereafter, the pay increases to the full salary amount until the position is filled. T&P will communicate to EIDC when the three months has been fulfilled.

Sub administrators are paid hourly through clocking in and out through NOVAtime. All other substitute employees are paid half- and whole-day increments. Rates of pay for substitutes can be found on the [Sub Center](#) Web page.

b. Comp Time and Overtime

All comp time must be pre-approved before it is earned and pre-approved before it is used.

Additional hours worked beyond the daily contracted hours for a non-exempt (hourly) employee's primary job is banked in comp time at straight time until eight hours in a day is

worked or 40 hours in a week is worked. After eight hours worked in a day or 40 hours worked in a week is reached, the comp time is accumulated at the rate of 1.5 hours per hour worked.

If a non-exempt (hourly) employee works in another grant funded position for the district in addition to their primary job, the additional grant-funded position pays at the hourly rate until eight hours in a day is worked or 40 hours in a week is worked, and then the rate becomes overtime and is paid at 1.5 times the employee's regular hourly rate.

Comp time is paid out when it is used in lieu of working. Employees can carry a maximum of 24 hours from one fiscal year to the next.

c. Athletic Coaches

An exempt (salaried) DMPS employee-coach is paid the coaching salary divided evenly over the number of checks that fall between the sport dates. The salaried coach does not have to track hours worked.

For non-exempt (hourly) DMPS employee-coaches, hours must be tracked via a paper timesheet and submitted to their supervisor before the end of each pay period. Any remaining pay from the coaching stipend is paid at the end of the sport. Hourly straight-time pay is \$10 per hour. Overtime pay for hourly coaches is \$15 per hour.

Employees who leave their primary DMPS position for coaching responsibilities must take available comp time or personal leave, otherwise their pay will be deducted.

Employees who call in sick for their primary job should not come in to coach on the same day as the illness.

d. Workers for Athletic/Activity Events

Any athletic/activity work for non-DMPS employees is paid through the company Arbiter Pay. Questions should be directed to the building Activities Directors.

f. Employee Expense Reimbursement

Employee expense reimbursements are handled through Accounts Payable. Requests for reimbursement can be made through [Employee Online](#).

3. Overpayment / Underpayment / Deductions in Pay

Employees should view their pay stub in Employee Online regularly. New pay stubs are available approximately four days prior to an employee's payday. Employees should promptly contact the Payroll department if they identify an incorrect salary payment or have a question or concern on their pay stub.

In situations where an overpayment has occurred, repayment options and a plan for repayment is worked out with the individual employee. Under normal circumstances, an overpayment should be re-paid within a reasonable amount of time and under no circumstances longer than the fiscal year. If the matter remains unresolved, DMPS may resort to legal measures to recover an overpayment.

When there has been an underpayment or missed pay, Payroll will work diligently with the building, EIDC, and/or T&P to resolve any underlying cause for the underpayment so the employee may be paid as soon as possible. Additional pay that was missed will be paid on the next available check.

Employees should be notified prior to being deducted and should check their district email, as there should be an explanation from the district.

4. Resignation / Retirement / Termination

All notices of retirement or resignation must be acknowledged by the appropriate supervisor and forwarded to T&P, which will in turn notify EIDC of the resignation date. Failure to notify T&P in a timely manner could lead to an overpayment of salary which would need to be recovered from the employee.

a. Contract Payouts

Employees who are paid on contract (e.g., teachers and associates) and leave the district **prior** to the end of the school year will receive their contract payout on the next scheduled payday following their official last day of service. T&P will impose a fee to break service if a teacher does not fulfill his or her contract.

Employees who are paid on contract (e.g., teachers and associates) and resign effective at the **end** of a school year will continue to receive regularly scheduled contract payments and benefits through August 31.

Employees on a contract who designate *Retirement* at the end of the school year will receive a payout June 30 and benefits will cease June 30.

Administrators who resign effective at the **end** of the school year will receive their final pay for the fiscal year on June 30. Administrators who earn vacation will receive a payout of their unused vacation hours in July.

b. Vacation Payouts

Employees who are eligible to earn vacation and resign or retire from the district will receive a payout for unused vacation on the check following their final paycheck. If an employee has less than 160 hours of vacation, it will be paid on one check. If an employee has more than 160 hours of vacation, it will be paid out in two installments following the final paycheck. An employee may request in advance that all vacation be paid out on one check.

c. Personal Leave Payout

Annually, DMEA, ESP, and AFSCME employees may request a one-full day or two-full day payout for unused personal leave. Eligible payouts will be issued on the second check in June.

E. DIRECT DEPOSIT FRAUD

Direct Deposit is a mandatory condition of employment at Des Moines Public Schools to help ensure the safest and most efficient method of receiving pay. The safety and security of direct deposit can be breached if you give your employee information out to a family member, friend, or an outside entity through a fraudulent email scheme known as Phishing.

The District will NEVER send you an email asking for your employee information. Some phishing emails look very authentic but they are not. If you inadvertently give out your District information, it could allow fraudulent activity to occur such as giving access to your employee online information. If your employee online access is breached it could allow a criminal to change your direct deposit information in order to have your pay diverted to another account. This is becoming increasingly more common and employees must be aware that this happens so caution is taken so it does not happen to you.

In the event your direct deposit information is accessed and changed, report it to the police immediately. Time is of the essence. Call your bank. Close the fraudulent account in employee online and change your direct deposit information in employee online. Contact payroll. Payroll will make every effort to pull back the fraudulent direct deposit however if the account has already been closed it is too late. Call your insurance carrier to report the loss of wages.

DMPS is not able to issue you a new check to cover your lost wages so beware and BE AWARE.

XIV. BENEFITS

A. INTRODUCTION / GENERAL BACKGROUND INFORMATION

DMPS provides employees with a rich and comprehensive benefits package. The [DMPS Benefits Guide](#) outlines the benefits available to employees.

B. ENROLLING IN BENEFITS

Des Moines Public Schools utilizes the [BenefitFocus Portal](#) for employees to choose and edit their benefits.

1. New Employees

New employees must enroll for benefits within 30 days of their start date. If an employee misses this deadline, they cannot participate in the employee health plan until the open enrollment period.

2. Annual Benefits Enrollment

Open enrollment is the one time each year that DMPS employees have an opportunity to make changes or edit their benefits; it is generally May 1 – May 31. Changes made during this time will go into effect July 1 and be in effect until June 30.

3. Qualifying Events

If an employee experiences a life-event listed in the table below, a change to benefits may be made outside the open enrollment period. The deadline to submit changes depends on the type of event.

Qualifying Event	Submission Deadline
Birth / Adoption	60 days
Divorce	60 days
Loss of Coverage (dependent)	60 days
Loss of Coverage (employee/ spouse)	31 days
Marriage	31 days
Death	31 days
Medicare Eligibility	31 days
Obtaining Coverage from Other Carrier (Spouse / Child)	31 days

Table 32

C. DISTRICT WELLNESS PROGRAM

The [Healthy U Employee Wellness Program](#) is a benefit to educate, encourage and enable Des Moines Public School staff to be the healthiest they can be in all aspects of life. Employees have

the opportunity to earn \$0-monthly premiums for medical insurance by participating in the Healthy U Wellness Program.

D. FAMILY MEDICAL LEAVE ACT

The federal Family Medical Leave Act entitles eligible employees of covered employers to take unpaid, job-protected leave for specified family and medical reasons with continuation of group health insurance coverage under the same terms and conditions as if the employee had not taken leave. Specific rules and requirements for FMLA are in the [DMPS Employee Handbook](#).

E. RETIREMENT

DMPS employees can save for retirement through: [Iowa Public Employee Retirement System](#) (IPERS), [Des Moines Teacher Retirement System Plan](#) (DMTRS), and through a voluntary [403b Plan](#). IPERS is a defined benefit pension plan available to public employees in Iowa. DMTRS is a defined benefit pension available exclusively to DMPS teachers. This plan is closed to new members. A 403b is a voluntary retirement savings benefit offered by participating employers of education-related institutions.

PART 3 – INTERNAL AUDIT

XV. INTERNAL AUDITING

A. INTRODUCTION / GENERAL BACKGROUND INFORMATION

Internal Audit is independent from the Office of Business & Finance but works closely with the department to ensure public funds are spent appropriately.

Internal audit is an independent 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.

B. ROLE OF INTERNAL AUDIT

Internal Audit conducts activities in compliance with district objectives and policies, as well as adherence to 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.

It is mandatory to cooperate with any and all Internal Audit requests, audits, and investigations.

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