



FY22
ACCOUNTING
MANUAL

August 2021

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DEPARTMENT OF FINANCIAL SERVICES

Accounting

| | |
|----------|--|
| 520-2050 | Laura Hronik, MBA, Director of Financial Services |
| 520-2048 | Jennifer Bennett, Assistant Director of Financial Services |
| 520-2309 | Kathy Box, Administrative Assistant to Financial Services |
| 520-2051 | Carrie Menhel, Senior Accountant / Internal Auditor |
| 520-2055 | Julie Torres, Staff Accountant |
| 520-2346 | Financial Services |

Accounts Payable

| | |
|----------|--|
| 520-2047 | Mark Capps, MBA, Senior Accountant / AP Supervisor |
| 520-2331 | Connie Pickron, AP Processor/P-Card Audit Clerk |
| 520-2366 | Pat Loveall, AP Processor |

Accounts Receivable

| | |
|----------|-------------------------------|
| 520-2074 | Jolanda Rivera, AR Technician |
|----------|-------------------------------|

Budget

| | |
|----------|---|
| 520-2029 | Amber Hickman, Budget Financial Analyst |
| 520-2097 | Sondra Vela, Senior Financial Analyst |
| TBD | Budget Analyst 1 |

Grants

| | |
|----------|---|
| 520-2376 | Sherrie Martinez, Grants Business Manager |
|----------|---|

Payroll

| | |
|----------|---|
| 520-2197 | JerrieAnn LaLond, Accounting/Payroll Manager |
| 520-2039 | Laura Stoller, Payroll Processor [A – D] |
| 520-2061 | Brenda Cortez, Payroll Processor [E – J] |
| 520-2059 | Sharon Scott, Payroll Processor [K – O] |
| 520-2196 | Alicia Williams, Payroll Processor [P – S] |
| 520-2058 | Crystal Hall-Wetekam, Payroll Processor [T – Z] |
| 520-2046 | General Payroll number |
| 520-2157 | Payroll Fax |

Other Departments

| | |
|----------|--------------------------|
| 520-2011 | Budget & Planning |
| 520-2010 | Business Services |
| 520-2363 | Grants |
| 520-2925 | Food Service |
| 520-2462 | Procurement |
| 520-2559 | Professional Development |
| 520-2940 | Transportation |
| 520-2202 | Volunteer Services |
| 520-2921 | Warehouse |

ACCOUNTING SYSTEMS

Internal Controls

The policies and procedures outlined in this manual are based on internal control principles, regulated by statute, CDE, grant restrictions and District Board of Education (BOE) policy. Internal controls are designed to limit the risk of misstatement due to errors, theft, and misappropriation of District assets. The control environment reflects the overall attitude, awareness, and action of the Board, Administration, and others concerning the importance of control and its emphasis in the District. The accounting system establishes a method to identify, assemble, analyze, classify, record, and report the District's transactions and to maintain accountability for the related assets and liabilities. PeopleSoft is the District's official accounting system. Every effort has been made to establish policies and procedures that balance the effectiveness of internal controls with the costs associated with implementing them. Commitment to internal control is necessary at all levels of the District in order for the controls to be effective.

Account Code Structure and Detail

The District uses a six-part chartfield outlined by the Colorado Department of Education (CDE) to account for its revenues and expenditures by fund, department, program, project and budgeted line item (object). Each school or department has its individual set of chartfields.

The District maintains several different funds. Listed below are the most common funds used by the schools:

| | | | |
|----|----------------|----|------------------------------------|
| 10 | General Fund | 22 | Designated Purpose Grant Fund |
| 19 | Preschool Fund | 23 | School and Student Activities Fund |

Each school and department are identified by its own department ID:

| | | | |
|-----------|--------------------|-----------|---------------------------------|
| 101 – 148 | Elementary schools | 400 – 475 | Adult and Alternative Education |
| 242 – 251 | Middle schools | 601 – 864 | Administrative Departments |
| 350 – 353 | High schools | 902 – 955 | Charter Schools |

Programs are identified by a five-digit number:

| | | | |
|---------------|-------------------------------|---------------|----------------------------|
| 00100 – 17990 | Instructional Programs | 24000 – 24900 | School Administration |
| 18000 – 18630 | Instructional Sports Programs | 25000 – 25410 | Business Services |
| 19000 – 19700 | SSA Programs | 26000 – 26920 | Operations and Maintenance |
| 20000 – 21910 | Cocurricular Activities | 27000 – 27900 | Student Transportation |
| 22000 – 22900 | Instructional Staff | 28000 – 28900 | Central Services |
| 23000 – 23920 | General Administration | 29000 – 34120 | Other Support Services |

Six-digit account numbers identify the type of general ledger account:

| | |
|-----------------|----------------------|
| 010010 – 099000 | Expenditure Accounts |
| 111000 – 599100 | Revenue Accounts |
| 741501 – 754106 | Liability Accounts |
| 810100 – 825100 | Asset Accounts |

Projects are identified as a four-digit number: 0000 – 9299 Project or Grant Number

Instructional Accounts

The District uses chartfields to distinguish between different spending accounts, such as instructional and non-instructional programs. Following is a discussion of these spending accounts and their account structure.

Instructional Spending – Instructional spending, as defined and restricted by CDE, must deal directly with the teaching of pupils or the interaction between teachers and pupils. Teaching supplies and equipment may be provided for pupils in a school classroom, in another location such as a home or hospital and in other learning situations such as those involving co-curricular activities. Instructional spending is regulated by statute, CDE, grant restrictions and District Board of Education (BOE) policy.

Proper classification of instructional expenditures is very important because the District must document the total amount spent to instruct students.

Examples of instructional spending:

- Educational posters
- Instructional software
- Textbooks
- Computers and printers used in the classroom
- Fixtures and equipment, such as theater sound systems, to teach pupils use of equipment related to drama classes
- Food when studying a food unit or when food is used as part of the instruction

Examples of items that are not instructional spending:

- Food used for class parties/recognition
- Awards
- Newsletter costs
- Graduation costs
- Office expenses, postage, envelopes
- Fixtures, such as window blinds for classrooms, not used directly to teach pupils

Example:

10-244-00-00200-061000-0000

| | | |
|------------------|--------|---|
| Fund: | 10 | General Fund |
| Dept. ID: | 244 | Mann Middle School |
| SRE: | 00 | Required by CDE; requires 00; never blank |
| Program: | 00200 | Middle School General Education |
| Account: | 061000 | General Supplies |
| Project: | 0000 | Requires a four-digit number or 0000; never blank |

Non-Instructional Accounts

Non-Instructional Spending – CDE places restrictions on the spending of taxpayer-provided funds that do not directly impact students in the classroom. These funds are often referred to as principal’s accounts, building accounts, building administration accounts, or 24110 accounts.

This program provides for:

- Building administrator and clerical staffing in support of students and teachers
- Activities concerned with overall administrative responsibility for a school
- Activities performed by the principal, assistant principal(s), and other assistants while supervising all operations of the school, evaluating staff members of the school, assigning duties to staff members, supervising and maintaining the records of the school, and coordinating school instructional activities with those of the District
- Necessary school administrative office supplies such as first aid, postage, paper, two-way radios, and service agreements for equipment, office equipment, and graduation expenses

Office of the Principal Services Program is also funded by rental revenues and P-card rebates. Periodically rental revenues are distributed to schools by budget transfers initiated by the Rentals Department. At the principal’s discretion, these funds may be used to meet the reasonable and necessary needs of the school.

Example:

10-244-00-24110-061000-0000

| | | |
|------------------|--------|---|
| Fund: | 10 | General Fund |
| Dept. ID: | 244 | Mann Middle School |
| SRE: | 00 | Required by CDE; requires 00; never blank |
| Program: | 24110 | Office of the Principal |
| Account: | 061000 | General Supplies |
| Project: | 0000 | Requires a four-digit number or 0000; never blank |

School and Student Activity (SSA) Accounts

School and Student Activities (SSA) funds are accounted for in Fund 23, which is used to record financial transactions related to school-sponsored pupil intrascholastic/interscholastic athletics, clubs, and other activities. These activities are supported by collections from students and by revenues from gate receipts, concessions, and other fundraising activities. All funds deposited into these accounts automatically become District funds. The District acts strictly in a fiduciary capacity regarding SSA funds.

High school uses an accounting system (EPES) to manage their SSA funds. High schools must adhere to all accounting policies, regulations, and procedures of the District.

School Activity Funds - School Activity Funds are funds from outside sources that, at the discretion of the principal, are used for the direct benefit of the school or to augment student activities. These funds may be used to meet reasonable and necessary, but unbudgeted, needs of the school including expenditures for staff and volunteer appreciation.

Student Activity Funds - There is an expectation that funds raised by students will be used for those students who raised the funds and not for other, unbudgeted expenditures. These funds are raised by or for students for the purpose of student activities. Funds raised by students through school-sponsored fundraising activities must be used for the direct benefit of the students, or if not for the direct benefit of the students, then for the stated purpose of the fundraiser.

Example:

23-244-00-19010-175000-0000

| | | |
|------------------|--------|---|
| Fund: | 23 | School and Student Activity Fund |
| Dept. ID: | 244 | Mann Middle School |
| SRE: | 00 | Required by CDE; requires 00; never blank |
| Program: | 19010 | General Bldg. SSA Fund |
| Account: | 175000 | Fund Raiser |
| Project: | 0000 | Requires a four-digit number or 0000; never blank |

The Student Accountability Committee (SAC) has to give the principal of the school prior written approval before closing out SSA account(s) via journal entry. Residual funds from inactive student organizations should revert to the school's SSA program 19010 unless otherwise determined by SAC.

Prior written approval from SAC can be obtained through using the optional "SAC Approval Letter" or by using SAC meeting minutes with required signatures.

The **SAC Approval Letter** can be found via the intranet at

<https://d11.sharepoint.com/sites/intranet/Pages/Forms.aspx> [category Accounting] or in the appendix.

SSA Program Numbers

| Program | Description |
|---------|----------------------------|
| 19010 | General Bldg. SSA Fund* |
| 19011 | Bad Checks* |
| 19012 | Class Fees 1 |
| 19013 | Class Fees 2 |
| 19014 | Positive Behavior Sup-PBS |
| 10915 | Student Government |
| 19016 | Student Donation Fund |
| 19017 | PTA/PTO/Parent Group |
| 19018 | Yearbooks |
| 19019 | Custodial/Safety |
| 19020 | School Pictures |
| 19021 | Field Trips |
| 19022 | Soft Drink/School Store |
| 19023 | Employee Social Committee* |
| 19024 | Child Care* |
| 19025 | SSA Salaries – Other* |
| 19026 | Sports Challenge* |
| 19027 | Outdoor Ed |
| 19028 | Athletics 1/ Gate Receipts |
| 19029 | Athletics 2/ Concessions |
| 19030 | Athletics 3 |
| 19031 | Athletics 4 |
| 19032 | Athletics 5 |
| 19033 | Misc. Athletics 6 |
| 19034 | Misc. Athletics 7 |
| 19035 | Athletics 8 |
| 19036 | Computer Club |
| 19037 | Gifted & Talented Club |
| 19038 | Imagination Cele Club |
| 19039 | Science Club |
| 19040 | Honor Society Club |
| 19041 | Clubs & Activities Misc. 1 |
| 19042 | Clubs & Activities Misc. 2 |
| 19043 | Clubs & Activities Misc. 3 |
| 19044 | Clubs & Activities Misc. 4 |
| 19045 | Clubs & Activities Misc. 5 |
| 19046 | Clubs & Activities Misc. 6 |
| 19047 | Clubs & Activities Misc. 7 |
| 19048 | Clubs & Activities Misc. 8 |

| Program | Description |
|---------|-----------------------------------|
| 19049 | Clubs & Activities Misc. 9 |
| 19050 | Clubs & Activities Misc. 10 |
| 19051 | Clubs & Activities Misc. 11 |
| 19052 | Clubs & Activities Misc. 12 |
| 19053 | Clubs & Activities Misc. 13 |
| 19055 | Teacher Continuing Education |
| 19056 | Grocery Certificates -Fund Raiser |
| 19057 | Office - General |
| 19058 | Office Misc. 1 |
| 19059 | Office Misc. 2 |
| 19060 | Office Misc. 3 |
| 19061 | Grade Level/Team F,R,1 |
| 19062 | Grade Level/Team F,R,2 |
| 19063 | Grade Level/Team F,R,3 |
| 19064 | Grade Level/Team F,R,4 |
| 19065 | Grade Level/Team F,R,5 |
| 19066 | Grade Level/Team F,R,6 |
| 19067 | Resource Center Fund Raiser |
| 19068 | Band Fund Raiser |
| 19069 | Choir Fund Raiser |
| 19070 | General Music Fund Raiser |
| 19071 | Orchestra Fund Raiser |
| 19072 | Magazines Fund Raiser |
| 19073 | Fund Raiser Misc. 1 |
| 19074 | Fund Raiser Misc. 2 |
| 19075 | Fund Raiser Misc. 3 |
| 19076 | Fund Raiser Misc. 4 |
| 19077 | Fund Raiser Misc. 5 |
| 19078 | Fund Raiser Misc. 6 |
| 19079 | Fund Raiser Misc. 7 |
| 19080 | Fund Raiser Misc. 8 |
| 19081 | Fund Raiser Misc. 9 |
| 19082 | Fund Raiser Misc. 10 |
| 19083 | Fund Raiser Misc. 11 |
| 19084 | Fund Raiser Misc. 12 |
| 19088 | Fund Raiser Misc. 16 |
| 19090 | Cookie Dough Sales |
| 19091 | Pizza Coupon Sales |
| 19092 | Candy Sales |

| Program | Description |
|---------|-------------------------------|
| 19093 | COKE/ ADVERTISING FUNDS* |
| 19094 | Student Awards/ Incentives |
| 19095 | Volunteer Appreciation |
| 19096 | Small Grant Awards |
| 19097 | Summer Literacy/ Scholarships |
| 19098 | Staff Appreciation |
| 19099 | Benevolent Projects |
| 19100 | Parent Involvement |
| 19101 | ART CLUB |
| 19102 | AVID CLUB |
| 19103 | CHESS CLUB |
| 19104 | COUNSELING CLUB |
| 19105 | DRAMA CLUB |
| 19106 | ENGLISH LANG ARTS CLUB |
| 19107 | FAMILY AND CONSUMER ED |
| 19108 | FOREIGN LANGUAGE CLUB |
| 19109 | FORENSICS CLUB |
| 19110 | INDUSTRIAL ARTS CLUB |
| 19111 | MATH CLUB |
| 19112 | MATH & ENG (MESA) CLUB |
| 19113 | PHYSICAL ED CLUB |
| 19114 | SOCIAL STUDIES CLUB |
| 19115 | SPECIAL ED CLUB |
| 19261 | SIXTH GRADE TEAM 1 |
| 19262 | SIXTH GRADE TEAM 2 |
| 19263 | SIXTH GRADE TEAM 3 |
| 19264 | SIXTH GRADE TEAM 4 |
| 19265 | SIXTH GRADE TEAM 5 |
| 19271 | SEVENTH GRADE TEAM 1 |
| 19272 | SEVENTH GRADE TEAM 2 |
| 19273 | SEVENTH GRADE TEAM 3 |
| 19274 | SEVENTH GRADE TEAM 4 |
| 19275 | SEVENTH GRADE TEAM 5 |
| 19281 | EIGHTH GRADE TEAM 1 |
| 19282 | EIGHTH GRADE TEAM 2 |
| 19283 | EIGHTH GRADE TEAM 3 |
| 19284 | EIGHTH GRADE TEAM 4 |
| 19285 | EIGHTH GRADE TEAM 5 |
| 19700 | Music Transfer Account- Fees* |

* Can only be used for description given

CORRECTING JOURNAL ENTRIES / SSA TRANSFERS

A journal entry form is submitted to Financial Services for processing if one of the following happens:

- Budget to budget account correction
- SSA to SSA account correction
- Transfer of funds **within SSA** accounts, includes **closing out SSA account[s]** with SAC approval
- Budget to SSA account correction (or vice versa)

Note: When funds need to be **moved** from one budget account to another budget account a **budget transfer** is required. This is NOT correcting an entry. Please see the budget transfer section.

The **Journal Entry Form** can be found via the intranet at <https://d11.sharepoint.com/sites/intranet/Pages/Forms.aspx> [category Accounting] or in the appendix. This is a fillable PDF.

Directions for submitting a journal entry:

1. Use **BLUE** ink to complete the form
2. Enter the date, department ID/name, and the printed requestor and approver names
3. Enter the chartfield combination to be debited. [Debit increases the expenditure which decreases available funds]
4. Enter the chartfield combination to be credited. [Credit decreases the expenditure which increases available funds]
5. Enter a detailed reason for the journal entry
6. Get signature from the proper budget manager/designee in **BLUE** ink
7. Send original journal entry with all required backup documentation to the Financial Services Department
 - a. Required documentation includes:
 - i. Budget Inquiry Report/SSA Balance Report showing the funds are available of the account being debited
 - ii. When applicable the following documentation is also required:
 1. A copy of the Budget Transaction Detail report/SSA history reflecting entry in the wrong account
 2. When transferring funds to another department/school, documentation should include verification of the account string from the department/school receiving the funds (usually completed via email)
 3. SAC approval when closing out SSA account(s)
 - a. Prior written approval from SAC can be obtained through using the optional "SAC Approval Letter" or by using SAC meeting minutes with required signatures

The **SAC Approval Letter** can be found via the intranet at <https://d11.sharepoint.com/sites/intranet/Pages/Forms.aspx> [category Accounting] or in the appendix.

These correcting journal entries are posted with a Document ID KMBxxxxx.

For further instructions please review the PowerPoint Presentation named Journal Entries – budget Transfers Training in the Accounting dropdown at: <https://d11.sharepoint.com/sites/intranet/Pages/Forms.aspx>

Journal Entry Codes

The following is a list of journal entry codes used by the District. These codes will help identify the source of journal entries when reviewing Budget Transaction Detail reports and SSA activity reports for the school or department. They will appear under the "Document ID/Journal ID" [example / LSHxxxxx -- LSH01005 is '01' period 1 and '005' is the journal number]

| <u>Journal ID/Document ID</u> | | <u>Journal ID/Document ID</u> | |
|-------------------------------|--------------------------------------|-------------------------------|-----------------------|
| ALO | Allocation of Benefits – Sondra Vela | AP | Accounts Payable |
| AR | Accounts Receivable | SEV | Sondra Vela [Budget] |
| CLM | Carrie Menhel | FAE | Frederick Eberhart |
| INV | Warehouse * | JAL | Jerrie Ann LaLond |
| JAT | Julie Torres | JR | Jolanda Rivera |
| JNB | Jennifer Bennett [Budget] | KMB | Kathy Box |
| LRS | Learning Resources Services * | LSH | Laura Hronik |
| MTC | Mark Capps | OLP | Online Payments – MSB |
| PAY | Payroll entry – Sondra Vela | PP | Production Printing * |
| PRU | Parts R Us * | SSA | SSA Deposits |
| TSP | Tammy Peachy [SPED] | UMB | P-card Program |
| CC | Credit Card (Merchant Processing) | | |

Call Kathy Box regarding any item with a (*) after it

BUDGET TRANSFERS

The District prepares and submits to the state of Colorado an appropriated, balanced budget each year with periodic updates. This document, approved and adopted by the Board of Education, is just short of 350 pages and contains a wealth of knowledge about the District's programs and funding.

The purpose of the budget is to create a control structure (commitment control) for District spending. The District's accounting system uses an encumbrance system to set aside funds when a purchase order is entered into the system. That purchase order must pass a budget check before it is dispatched to the vendor. Before the related vendor invoice is paid, that invoice is matched to the electronically received purchase order and once again is checked against the budget to ensure that sufficient budgeted funds are available.

If there are not sufficient budgeted funds available, the invoice will fail budget check and cannot be paid until budgeted funds are transferred to that budget chartfield from another appropriate budget chartfield. This budget transfer may be processed online into the District's accounting system, or under certain restrictions, must be entered into the system by Budget Department staff.

This is the proper procedure to move budgeted funds where needed. It is not appropriate to move expenditures into other programs or projects simply because there happens to be budgeted funds available there. This circumvents the budget/accounting control process and misstates District expenditures, which are reported by account, fund, department, program, project and Fiscal year to the Colorado Department of Education. It also adversely affects the next year's budget process because there is not a clear history of how the previous budget was actually expended. Governmental Accounting Standards Board (GASB) Statement 34 also expressly states that revenues and expenditures are not to be offset against each other, but are to be reported at their gross amounts.

Follow these mandates when making budget transfers:

- Budgeted funds may be moved from one instructional account to another instructional account. Instructional accounts are restricted by District 11 Board of Education policy for instructional purposes
- Budgeted funds may be moved from non-instructional accounts to instructional accounts. Non-instructional accounts are less restricted than instructional accounts
- Budgeted funds cannot be moved from the more restricted instructional accounts to the less restricted non-instructional accounts except under special circumstance. Such transfers must be reviewed and approved by the budget director
- The Board of Education must approve all budget transfers more than \$100,000 or transfers from one major program category to another major category that exceeds \$20,000
- On-line budget transfers cannot be made between funds
- SSA accounts are not budgeted expenditure accounts. Therefore, the budget transfer form is not used to move funds. **Use the journal entry form to move SSA funds from one program/activity to another.** The principal has the discretion to spend SSA funds, but the wishes of student organizations, students, and activity sponsors must be considered. There is an expectation that the funds raised by each student organization will be spent for the purpose for which it was raised. These student organization funds should not be siphoned off to pay for the activities of other student organizations that are underfunded
- Budget Department staff will post budget transfers to the PeopleSoft budget ledger by the following day

For more guidance regarding budget processes, please visit the Budget and Planning webpage on the District's website where you will find the Basic Budget Manual at <https://www.d11.org/BudgetPlanning>

REPORTS

Power BI Reports

The Budget Inquiry data and SSA data can be found through the below instructions. Both the administrative assistant / business secretary and the principal should review this information at least monthly.

Go to the D11.org website

On the gray ribbon, under Employees, select Office 365

Click on Explore all your apps

Click on the Power BI app

In the ribbon on the left, click on Apps

Click on the Business Services icon

Click on your department number in the pink box

The data below now only pertains to your department

For further instructions please review the Reports Training PowerPoint Presentation in the Accounting dropdown at:

<https://d11.sharepoint.com/sites/intranet/Pages/Forms.aspx>

S:\Drive Reports

The Budget Inquiry Report, SSA Balance Report, and SSA History Report can be found through the below instructions.

These reports should be reviewed by both the admin. asst. / business sec. and principal at least monthly.

From your desktop, right-click the START button

Left click the EXPLORE button

Left click on NEW_ADMIN-SHARE on "CSSD11ADM" (S:)

Left click on D11_EVERYONE

Double click on PeopleSoft Shared

Double click on psft folder

Double click on NVISION_FYxx or the Fiscal year we are currently working in

Double click on your school/department folder

Three files appear for each school/department:

- ✓ B_INQLxx Budget Inquiry Report
- ✓ SSA_xx SSA Balance Report (program totals for the day)
- ✓ SSAxxHIS SSA History Report for the Financial year

Double click to open

Financial Services updates these files between 5:00 p.m. and 7:00 a.m. Never access these files during this update time.

NEVER make and save changes to these files. If changes are saved, the files will not properly update the next day and will require maintenance from Information Services.

Warehouse Charge Report

The Warehouse Charge Report should be run monthly and reconciled to the warehouse delivery receipts. Reconciliation includes verifying proper account strings are being used.

From PeopleSoft Financials main menu choose:

Reporting Tools/BI Publisher/Query Report Viewer

The report begins with CSXIN

Choose View Report and enter your school/department ID and the start/end dates

Click 'OK' and the report should open

For further instructions please review the Reports Training PowerPoint Presentation in the Accounting dropdown at:
<https://d11.sharepoint.com/sites/intranet/Pages/Forms.aspx>

Budget Transaction Detail Report

The Budget Transaction Detail Report should be run monthly and reviewed by both the admin. asst. / business sec. and principal.

From the PeopleSoft Financials main menu choose:
Commitment Control/Budget Reports/Budget Transaction Detail
Enter your Run Control ID (usually your initials)

The following information must be entered to run the report:

Language = English
Business Unit = SD11
Ledger Group = APPROP
User Budget Override Box must be Unchecked
Transaction Type Option = ALL
Commitment Control Date Option = ALL

*The report can be run to see the transactions for a range of dates but the account balances will not be actuals, they will only be the amount of the activity for the range.

Commitment Control Date Option = Range
Date From: XX/XX/XXXX
Date To: XX/XX/XXXX

Ledger Type Option = ALL
Click the "Refresh" button
Enter the parameters of the report, including the budget year:
Fund/Dept/SRE/Program/Account/Project/Budget Year
Click on "Save"
Click on "Run"
Click the "OK" button
Go to the Process Monitor link
When the report status is SUCCESS and POSTED
Go to the Detail link
Go to View Log/Trace
Click on GLS8005PDF
The report will open in Acrobat

For further instructions please review the Reports Training PowerPoint Presentation in the Accounting dropdown at
<https://d11.sharepoint.com/sites/intranet/Pages/Forms.aspx>

If you need help with the above processes, call Financial Services at 520-2051 for help.

CASH MANAGEMENT

The Board of Education and District 11 require that all funds collected by District employees be handled with fiduciary responsibility. This responsibility stems from laws, regulations, and policies which protect both the District as well as the employee. Financial responsibility involves each and every employee because we are all responsible for protecting and conserving District resources and using these resources in a prudent manner for designated purposes. Banking agreements may only be entered into by the authorized personnel in Financial Services.

It is the responsibility of the principal to ensure all staff/teachers are trained annually on the Staff/Teacher Collection Form and how to run a fundraiser. An optional training tool has been created to help assist with this process. The **Financial Responsibilities & Procedures – Staff/Teacher Training** document can be found via the intranet at <https://d11.sharepoint.com/sites/intranet/Pages/Forms.aspx> [category Accounting] or in the appendix.

Below are the expectations and guidelines for cash management to be good custodians of taxpayer dollars in our day-to-day activities and represent financial transparency for our stakeholders/public.

Staff/Teacher Collection Form

Any time funds are collected for any reason and/or purpose the money must be recorded on a Staff/Teacher Collection Form. Examples include but are not limited to: class fees, field trips, fundraisers, School & Student Activity (SSA) clubs, etc.

Employees are **not** to keep money in the classroom overnight. Money must be submitted to the school business office, with a Staff/Teacher Collection Form, on a **daily** basis. At the time it's turned in, a receipt should be provided by the admin. asst. / business sec. as funds are verified by **both parties together**. Both parties must sign and date at the time of turning in the form.

There is a template for the Staff/Teacher Collection Form; however, a class roster is acceptable but must contain the following information: student name, method of payment (must include check # if paid by check), the amount paid, grand total collected, signature and date of the collector.

The **Staff/Teacher Collection Form** can be found via the intranet at <https://d11.sharepoint.com/sites/intranet/Pages/Forms.aspx> [category Accounting] or in the appendix.

Bank Deposit Procedures

- Teachers must complete the Staff/Teacher Collection Form when submitting money to the school office
- At the time of turn in, a receipt will be provided by the admin. asst. / business sec. as funds are verified by **both parties together**. Office staff will issue a three-part pre-numbered receipt to teachers, students, parents and any other outside sources making payments directly to the school office
- Checks will be endorsed and made payable to the school upon receipt
- The admin. asst. / business sec. will complete the bank deposit ticket and the SSA Deposit Form, reconciling these two documents
- The **SSA Deposit Form** (Labeled as ELEMENTARY FY20_SSA Deposits, MIDDLE SCHS FY20_SSA Deposits and HIGH SCHS FY20_SSA Deposits) can be found via the intranet at <https://d11.sharepoint.com/sites/intranet/Pages/Forms.aspx>[category Accounting]
- One other staff member must re-count the deposit. Both individuals must initial the **deposit slip** to verify monies have been counted twice
- The principal will review the deposit ticket and the SSA Deposit Form
- **Deposits will be picked up by Armored Knight Inc. on your predetermined day and time.** *You must have someone with access to the safe **available** at this time

- These deposits must be ready before the transport arrives for pickup
 - Deposit must be counted with the deposit slip completed and amount verified twice
 - Deposit slip and money must be sealed in a tamper-proof bag
 - Armored Knight's 2-part receipt book must be filled in completely for each bag ready for pickup. This includes:
 - Date: The date the bag was prepared
 - Prepared by initials: Initials of the preparer
 - Department: this is the office for office deposits or kitchen for food service bags
 - Bag #: The last 4 numbers of the barcode on the tamper-proof bags
 - No. of packages: will be 1
 - Said to contain: Amount of the deposit in that bag
- The admin. asst. / business sec. will forward the **SSA Deposit Form** in Excel format via email on the day of pickup or the day the deposit is prepared, if multiple deposits are created, to the staff accountant and the internal auditor
- Documentation for the deposit retained at the school will consist of (1) the Staff/Teacher Collection Form, (2) pre-numbered receipts, (3) a copy of the SSA Deposit Form, and (4) the information strip from the tamper-proof deposit bag. Deposit documentation will be stapled together and filed in date order
- The Armored Knight receipt books with the carbon copy of the deposit/pickup information must be kept on sight for 2 years plus current
- The Armored Knight employee will verify the last 4 numbers of each bag and complete the time, date, and signs for the bag on the receipt book
- The kitchen staff will be responsible for filling out the information for their bags

The schools are responsible for purchasing their tamper-proof bags. There are multiple retailers available: Armored Knight, US Bank, Office Depot, and Amazon.

Documentation for cash collections is very important and should include enough information to ensure that all cash can be easily accounted for and audited.

For further instructions please review the Cash Management PowerPoint Presentation in the Accounting dropdown at <https://d11.sharepoint.com/sites/intranet/Pages/Forms.aspx>

Ordering Deposit Slips

The District has a contract with US Bank which allows us to receive **FREE** deposit slips and a discount on tamper-proof bags. Deposit slips and tamper-proof bags [if used at your school] should be ordered **DIRECTLY** through US Bank at 1-866-853-2446 or commercialcustservicedenver1@usbank.com. Be sure to tell them you work for Colorado Springs School District 11. Be sure that the deposit slips include the school's name and address on them.

Cash in Buildings

No money shall be left overnight in the schools except in safes or locked storage units provided for safekeeping of valuables. **NO money is to be left in the schools over extended breaks or the summer.**

Credit Cards

The District accepts credit card payments via Heartland School Solutions. The current fee for credit card usage is \$2.50 per transaction. These fees are collected via online payment through MySchoolBucks (lunch accounts and school/department stores) or at some onsite locations with physical credit card machines. *Guests can log in by doing the following:

- Go to www.d11.org

- Under the Parents & Community drop-down select MySchoolBucks
- Click on GUESTS- CLICK HERE TO ACCESS THE SITE WITHOUT LOGGING IN
- Click Browse All Items
- Add items to the basket
- When finished go to the basket and click View Cart/Checkout
- Click Continue as Guest
- Fill in the payment information and continue

Safes and Safe Combinations

To reduce the hazard of safes being burglarized or opened by persons unknown with resulting loss of School District funds and in recognition of the fact in some instances, safes have been opened without apparent damage or force, these regulations must be followed:

1. If an employee who has the combination ceases to have responsibility for the safe, i.e., is transferred or terminates employment, the principal or one of the remaining holders will request the combination be changed immediately by working with building manager or FOTC
2. The combination of a safe will be given to not more, or less, than **three** employees such as the principal, assistant principal and/or school secretary
3. Each employee assigned responsibility for a safe will agree that under no conditions will they pass this information on to any other person nor will they have the combination written in any location that might be chanced upon by any individual

Cash Boxes

Cash boxes are used to secure cash and check receipts for various event sales. Examples of events where a cash box would be used include (but are not limited to): book fairs, gate receipts, concessions and dance ticket sales.

Requirements:

- Anytime a cash box is used, a Cash Box Report must be completed for each event. (Omit the ticket section for cash box use without tickets)
- When receiving the cash box and tickets from the office, the person(s) working the event must verify and sign for the cash they are receiving and the beginning ticket number is accurate
- Once the event has ended, the person(s) collecting the cash box and tickets should verify and sign for the cash they are receiving and the ending ticket number is accurate
- Each school must use pre-numbered tickets to signify admission into any school-sponsored event
- Cash boxes are **NOT** to be used as petty cash nor available to make change outside the specified event

The **Cash Box Report** can be found via the intranet at <https://d11.sharepoint.com/sites/intranet/Pages/Forms.aspx> [category Accounting] or in the appendix.

Request of funds:

When requesting funds for the cash box, use an Accounts Payable check request payable to the name of the person who will be responsible for the cash box (most commonly the admin. Asst. / business sec.). The description should read 'cash box' for school year FYxx. Send to the attention of A/P Supervisor. Please use the following account string 23-xxx-00-00000-810300-0000.

Returning funds:

The 'cash box amount' must be deposited after the event is complete. PLEASE list the description on the SSA Deposit Form as '**CASH BOX AMOUNT**' and use the account string of 23-xxx-00-00000-810300-0000. A copy of the cash box form should be included with the deposit backup documentation.

Inventory Tracking

Any time tangible items are being sold, there must be an Inventory Tracking Form completed. Examples of activities where an inventory tracking form would be used include (but are not limited to): concessions, t-shirt/clothing sales, and school store items.

- Before the beginning of each activity, an inventory of all items in stock must be completed on an Inventory Tracking Form
- The school can use either a tally sheet or a cash register to log every item sold during the activity
- After the activity is over, an ending inventory of all items must be completed and recorded on the Inventory Tracking Form
- The tally sheet or the cash register tape should always balance to the difference of the beginning and ending inventory totals on the Inventory Tracking Form
- A copy of the inventory tracking form should be included with the deposit backup documentation

The **Inventory Tracking Form** can be found via the intranet at

<https://d11.sharepoint.com/sites/intranet/Pages/Forms.aspx> [category Accounting] or in the appendix.

RETURNED CHECKS

Following is a summary of the District's procedure for non-sufficient funds (NSF) checks deposited into a District bank account:

- Checks are deposited into a District bank account and presented for deposit one time. If there are not sufficient funds to honor the check, the bank sends all NSF checks directly to AAA Collection
- **District 11 will NOT accept cash, checks or credit cards to replace an NSF check under any circumstance.** Once the check has been sent to AAA Collection, the checks are no longer owned by the District and only AAA Collection can receive replacement funds
- AAA Collection will notify the check writer of the NSF check and request payment for the amount of the check plus a \$40 collection fee
- The NSF check writer will pay AAA Collection direct. **Once again Schools should NEVER accept replacement funds for an NSF check**
- AAA Collection remits to the District, the amount of the collected check and the funds are placed into the appropriate account
- Returned checks will be taken out of the same program/account that they were originally deposited into on the SSA deposit

DISTRICT PROCUREMENT PURCHASING CARD (P-CARD)

The District utilizes a purchasing card (P-card) program as a method for payment (preferred methods of payments are purchase orders and P-card). The P-card program does not change what employees are approved to buy, only how the purchase is paid. The P-card Program Coordinator (PPC) handles the program. The Procurement & Contracting Department will be responsible for the management of the purchasing card program and the use of the cards (spending limits, lost or stolen cards, management of allocations). The Financial Services Department will be responsible for the management of P-card reporting, auditing, and compliance with purchasing policies. All cardholders are required to obtain training prior to issuance of P-cards. All cardholders must be aware of the Year End Deadlines sent out from the Secretary of Business Services.

Lost or Stolen Card

Call: 1-800-821-5184 and inform UMB Bank that this is a "Purchasing Card". The cardholder is responsible for informing Procurement and Contracting Department immediately after you report the lost or stolen card to UMB.

P-card Receipt Auditing Requirements

The P-card cycle schedule is provided by the PPC. P-cards should be reconciled/allocated monthly on the UMB Visa Commercial site by the **5th** of each month. P-card Account Statements with appropriate documentation should be scanned and uploaded to the SharePoint site by the **10th** of each month. P-card Account Statements should be approved on the SharePoint site by the **15th** of each month. All original hard copies of Account Statements and appropriate documentation should be housed at each location for two Fiscal years plus current. As a separation of duties, the individual who allocates charges for their location cannot approve charges for that same location. Financial Services will review each location's scanned documentation via SharePoint, for compliance.

P-Cards will be audited for cardholder signed statement, transaction search report, appropriate account strings, and that all required documentation is attached.

For complete instructions and details regarding P-cards please refer to the P-card Accounting Guide can be found via the intranet at <https://d11.sharepoint.com/sites/intranet/Pages/Forms.aspx> [category Accounting].

Paying Fees

In order to be the best stewards of our District resources you should not be paying large fees to use your P-card. A check request should be submitted to AP. If you have any questions regarding purchase location issues on the P-card, contact Procurement & Contracting Department, backup questions should be directed to P-Card Audit Clerk and accounting questions to the Internal Auditor or Staff Accountant.

Paying Taxes

Colorado Springs School District 11 is a tax-exempt entity in the state of Colorado and does not pay sales tax on purchases. If you pay taxes in error you are required to contact the vendor for a refund of the taxes. Make a notation in the narrative description regarding the amount of tax paid and your attempt to collect. If more information is needed notate on the backup.

- If a school pays for sales tax and the original expense is from a Fund 10 account, then the sales tax amount must be deposited into the SSA account 23-XXX-00-19010-179000-0000, then do a journal entry moving it from that account into the correct expense account
- If a school pays the sales tax and the original expense is from a Fund 23 account, then the deposit can be made directly back into the expense account that was used
- If an administrative department pays for sales tax and the original expense is a Fund 10 account then the deposit needs to be made back into the same expense account that was charged

SIGNATURE AUTHORIZATION RECORD

Principals, department heads, and their designees are responsible for the financial activities of the schools and departments. Various financial and accounting documents, with written approval and authorization by the principal, department head, and/or designee, are the foundation of the District's accounting and reporting system. The principal or department head names designees at the beginning of each Fiscal/school year and informs Financial Services by completing a Signature Authorization Record. Financial Services uses the Signature Authorization Form to verify the authenticity of documents to be processed. **Each school and department are required to complete a Signature Authorization Record by August 31st of each year.**

The **Signature Authorization Record** can be found via the intranet at <https://d11.sharepoint.com/sites/intranet/Pages/Forms.aspx> [category Accounting] or in the appendix.

Please keep the following in mind when completing this form:

- List the name and title of each staff member authorized to sign in the appropriate listed areas of responsibility
- Travel Requests can only be approved by principals/department heads. Out of state travel must be approved by the Superintendent
- The custodian of the checkbook **cannot** be an authorized signer on the school checking account
- Signatures and initials of listed individual(s) will be in **blue ink** on the appropriate line
- **No more or less** than three people can have access to the safe
- The Signature Authorization Record is approved by the school principal or department head
- The **original** form is sent to Financial Services, a copy is kept for the school/department files. Financial Services will review and verify selections made. Any errors will be returned
- Anytime there is a change in authorized signers within a school or department, a new Signature Authorization Record must be completed and the original sent to Financial Services
- If a temporary signer is needed, an approved form can be completed and sent to Financial Services. Examples are: maternity leave, extended vacation or emergency, and interim employee

Signature stamps are prohibited for any financial information (ex: check request, deposits, time sheets, etc.).

Check requests, travel requests, mileage reimbursements, etc., will not be processed without a current Signature Authorization Record on file in Financial Services.

For further instructions please review the Accounts Payable & Accounts Receivable PowerPoint Presentation in the Accounting dropdown at <https://d11.sharepoint.com/sites/intranet/Pages/Forms.aspx>

ACCOUNTS PAYABLE

Checks are issued daily and are usually processed within five working days after a properly completed Request for Check with supporting documentation is received by Financial Services. Allow for receiving and processing time before contacting AP regarding status. Please ensure a complete copy of attachments required to go with the check are included with the Request for Check, since checks MAY be mailed.

The preferred method of payment is to have all vendor invoices paid via P-card or with a Request for Check through Accounts Payable (if the vendor does not accept a P-card). Schools and departments are assigned the responsibility of obtaining a completed W-9 form for every new vendor. Payment will not be made unless a completed W-9 form has been received & verified by Accounts Payable. Departments can check the Verified Vendor List to see if the vendor has already been approved at: S:_D11 EVERYONE\VERIFIED W9 VENDORS

The District pays invoices using payment terms of net 30 (days) from the date of the invoice. Schools and departments must submit invoices for payment in a timely manner to avoid possible late charges assessed.

The **Request for Check** can be found via the intranet at <https://d11.sharepoint.com/sites/intranet/Pages/Forms.aspx> [category Accounting]

Incomplete Check Request Forms will be returned to the sender for completion. Schools/departments must have a Signature Authorization Record for the current Fiscal year on file in Financial Services before a Request for Check is processed.

Required Backup Documentation

Request for Check for Vendors

All Request for Check for vendors must include the following documentation:

- Original invoices/receipts including:
 - Vendor name
 - Invoice date and number
 - Identification of items purchased and prices paid
 - No sales tax charged
 - Food purchases must include:
 - Stated business purpose of the meal
 - Location of meal/meeting
 - List of participants
 - If the request for payment of an invoice relating to a fundraiser, a copy of the DFG-E Revenues Generate from School or District Activities (School Fundraisers) form must be included with the request
- W-9 Form, if one is not already on file with Financial Services. A list of verified W-9 vendors is on the S drive at: S:\Verified W-9 Vendors.
 - If a W-9 is not on file, the **W-9 Vendor Setup Form** can be found via the intranet at <https://d11.sharepoint.com/sites/intranet/Pages/Forms.aspx> [category Accounting] or in the appendix
 - In addition, new vendors need to complete an Accounts Payable Direct Deposit form. Vendors using Direct Deposit/EFT (Electronic Funds Transfer) will receive payment quicker than those receiving a check through the mail
 - The **Vendor Direct Deposit Form** can be found via the intranet at <https://d11.sharepoint.com/sites/intranet/Pages/Forms.aspx> [category Accounting]
- Check requests for services up to \$500.00 must also include:
 - A copy of the Simplified Consultant Agreement
 - A copy of proof of general liability insurance policy
 - **Consultant agreements for services more than \$500.00 must go through Procurement**

Please note the following is not acceptable documentation: 10-key adding machine tape, handwritten receipts, non-itemized credit card receipts, billing Account Statements, pro forma invoices and quotes. If these items are sent in place of the required documentation – the Request for Check will be returned unprocessed.

Request for Check for Employee Reimbursements

Employee reimbursements are made by direct deposit to the same account as employee payroll checks. This information is uploaded from HR Payroll to the Accounts Payable system. Therefore, reimbursement cannot go to a different bank account.

Request for employee reimbursements should be submitting in a timely manner. Receipts should not be more than 60 days old.

If District purchases are combined with personal purchases on the same receipt, sales tax will not be reimbursed. For this reason, it is preferred that District purchases be made separate from personal purchases (separate receipts).

All Request for Check for employee reimbursement **must** include the following documentation:

***The employee # must be included on all types of reimbursements to ensure the correct employee is paid**

- Original receipts/invoices that include:
 - Merchant name
 - Purchase date
 - Identification of items purchased and prices paid
 - Itemized receipts should identify what was purchased: exception: i.e. Hobby Lobby receipts are general and need written description of purchases
 - Sales tax must be paid - if an Exempt purchase is made with personal funds – Employee will be sent back to the Vendor to pay the appropriate tax. No purchases made with personal funds are ever **EXEMPT!**
 - Method of payment must be shown on the receipt
 - If the purchase was made by credit/debit card, the last 4 digits of the card number must be on the receipt. The District uses the last 4 digits to verify that a District P-card was not used to make the purchase
 - If the last 4 digits of the card used are not shown on the receipt/invoice, the employee must furnish an account statement which includes:
 - Employee name
 - Last 4 digits of the card/account number
 - Specific transaction information matching the receipt/invoice (date of purchase, and the name of the vendor where the purchase was made). Employees may mark out other information on their statement not pertinent to the reimbursement request
 - All food purchases must include:
 - Stated business purpose of the meal
 - Location of meal/meeting
 - List of participants
- If the Request for Check includes multiple receipts, a **calculator tape totaling the receipts must be included with the request**. The total amount should equal amount being reimbursed
- Do not alter receipts in any way. If a receipt is too long to fit on a letter-size piece of paper, copy the receipt, in portions. **Do not tape the bottom of these types of receipts (they may be folded) so that Accounts Payable may view/verify them**

Please note the following is not acceptable documentation: 10-key adding machine tape, handwritten receipts, non-itemized credit card receipts, billing Account Statements, pro forma invoices and quotes. If these items are sent in place of the required documentation – the Request for Check will be returned unprocessed.

Accounts Payable Scanning Requirements

Accounts Payable scans all documentation so information may be retrieved electronically. For this reason:

- Remove all staples from invoices/receipts
- Invoices/receipts smaller than letter-size (8 ½ x 11) must be affixed to a letter-size piece of paper with adhesive tape (vertically, portrait orientation only). **Do not cover any written information on the invoices/receipts with tape.** Information covered by tape can disappear. A small amount at the top and bottom of the invoice/receipt is sufficient. **Please do not tape around the entire invoice/receipt**
- Do not include more than two (2) receipts per page. The front and back of letter-size paper may be used, as well as the back of the request
- If a receipt is printed on both sides, photocopy the back side of the receipt and tape the front of the original next to the copied side. **Do not tape the bottom of these types of receipts so that Accounts Payable may view/verify them**
- Circle or underline items to emphasize information. **DO NOT** use highlighters. Highlighted information can disappear

Mileage Reimbursements

Mileage expenses are reimbursed to employees for mileage driven for official school/District business that is authorized and pre-approved by the employee's supervisor. Mileage is not reimbursed if the interoffice mail delivery system (PONY) could have been used. Mileage driven for shopping is not usually reimbursed. Calculations from Google Maps, the shortest distance from the point of origin, are used.

Mileage is not reimbursed for voluntary driving situations, in which parents or other volunteers drive students to and from organized school activities. For each volunteer driver, a signed **voluntary driver's form** must be on file with the school certifying the driver has a valid driver's license, is covered by an automobile insurance policy, the vehicle is in good mechanical and safe operating condition, and the driver and all passengers will wear safety belts at all times when the car is in motion. [Click here for more information on Volunteer Drivers.](#)

There are two types of mileage reimbursements and they each have **different forms** that correspond to that type of mileage. It is important to turn in the correct form for reimbursement so not to delay reimbursement:

1. The first type of mileage is incurred by employees, who regularly travel between multiple locations during the day as part of their assigned duties. The following are examples of this type of mileage reimbursement: custodial employees, itinerant employees, Special Education employees, community liaisons, and administrative employees who travel between school/community locations on a regular basis as part of their assigned duties.

The following are some general rules to follow:

- The District's mileage reimbursement rate is \$.50 per mile
- The mileage incurred is directly related to and required to perform the employee's job duties
- The **current** Auto Mileage Reimbursement Request is to be used for mileage incurred during the course of an employee's job duties. The mileage chart for building to building within the District is located on the **Matrix tab** of this Excel workbook. Please read the **FAQs tab** in this workbook before completing mileage reimbursement requests
 - The **Mileage Form-Matrix** can be found via the intranet at <https://d11.sharepoint.com/sites/intranet/Pages/Forms.aspx> [category Travel]
- The mileage reimbursement was approved by the budget account manager at each department
- IRS guidelines for a nontaxable employee mileage reimbursement have been met. Most District business miles reported by employees meet IRS guidelines. The IRS **does not allow** reimbursement for commuting mileage from *home-to-work or work-to-home*
- The chartfield to be charged is assigned by the school/department, except for itinerant employees and must be included on each page of the reimbursement
- Both the employee and the principal/supervisor must sign the form before the request is processed for payment

- In the business purpose section, include detailed trip purpose and spell out any acronyms
- Mileage to any non-D11 location **must** include an actual physical address, including the ZIP code. To maintain consistency, mileage will be calculated using **Google Maps**, shortest distance
 - Mileage within the Colorado Springs area but not a District 11 location, the Google Map, shortest distance, must be printed and included with reimbursement request
 - Mileage outside of Colorado Springs should be on a Travel Request or include a Colorado Mileage Chart and documentation supporting the travel
 - The **Colorado Mileage** can be found via the intranet at <https://d11.sharepoint.com/sites/intranet/Pages/Forms.aspx> [category Travel]
- Adding machine tapes supporting the request total are required to be taped to the back of the request
- Mileage reimbursement requests must be submitted at **least quarterly** and within the same Fiscal year it was incurred. Mileage should not be accumulated and turned in all at once at the end of the Fiscal year
- **Incomplete requests will be returned to the employee for completion**
- Please do not include any mileage requests on the Auto Mileage Reimbursement Request that should be on the Travel Request form

For one day trips please reference DKD-R District Travel Regulation at <https://www.d11.org/Page/1786>

2. The second type of mileage reimbursement is incurred when an employee attends training such as a conference or travels outside of Colorado Springs. It does not matter if they travel for a 1-day event or for multiple days. These trainings are not part of the employee's daily job duties.

- The District's mileage reimbursement rate is \$.50 per mile
- This type of reimbursement is submitted on a Travel Request Form
 - The **Travel Request** can be found via the intranet at <https://d11.sharepoint.com/sites/intranet/Pages/Forms.aspx> [category Travel]
- The chartfield to be charged is assigned by the school/department
- The principal/supervisor must sign the form before the request is processed for payment
- If this person is not an authorized signer for the chartfield used, then an additional signature is required from an authorized signer
- If the travel is out-of-state the Superintendent's approval is also required
- Supporting documentation required includes a conference flyer, conference agenda and a Colorado Mileage Chart
 - The **Colorado Mileage** can be found via the intranet at <https://d11.sharepoint.com/sites/intranet/Pages/Forms.aspx> [category Travel]
- **Incomplete Travel Request forms will be returned to the requestor for completion**
- If additional costs are requested in addition to mileage, please reference DKD-R District Travel Regulation at <https://www.d11.org/cms/lib/CO02201641/Centricity/Domain/69/SectionD/DKD-R.pdf>

Mileage Reimbursement and Travel Requests missing any of the required documentation stated above will be returned for correction before payment will be made.

SCHOOL CHECKBOOK

The school checkbook provides a method for schools to meet immediate disbursement needs for parent refunds, employee reimbursements, and non-1099 vendor payments. The preferred method is to have all vendor invoices paid via P-card or through Accounts Payable if the vendor does not accept P-card.

- Employee reimbursements less than \$50 should be paid from the school checkbook
- ALL parent refunds, non-1099 vendors invoices, and Battle of the Books
 - Up to \$300 should be paid from the school checkbook – Elementary and Middle Schools
 - Up to \$1,000 should be paid from the school checkbook – High Schools only

School Checkbook Process

1. Prepare the **School Checkbook Request Form** found via the intranet <https://d11.sharepoint.com/sites/intranet/Pages/Forms.aspx> [category Accounting] or in the appendix
 - a. Attach all required backup documentation to the School Checkbook Request Form, please ensure all fields are filled out completely
 - b. Obtain principal approval via signature on the School Checkbook Request Form
 - c. Fill out the check
 - d. Have the check signed by the principal (**signing blank checks is prohibited**)
 - e. Tape the check carbon copy to the School Checkbook Request Form
2. Record the check information each time a check is written on the **Checkbook Register** found via the intranet at <https://d11.sharepoint.com/sites/intranet/Pages/Forms.aspx> [category Accounting]
3. Monthly, send the Checkbook Register in **Excel** format to Financial Services (Staff Accountant & Internal Auditor) via email by the 5th of the month
4. Monthly, the principal must review and sign the school's Checkbook Register
5. Monthly, scan all backup documentation including the signed Checkbook Register to the S Drive at S:\D11_EVERYONE\School Checkbooks - Elementary & Middle Schools\FYxx by the 10th of the month
6. If there are no checks written within the month, please email Financial Services (Staff Accountant & Internal Auditor) to simply state that no checks were written (nothing is required to be scanned to the S drive in this case)

Required Backup Documentation

Parent Refunds (School Checkbook)

Note: All parent reimbursements should be made from the school checkbook as long as they do not exceed \$300.00 (elementary and middle schools) and \$1,000 for high schools. Do not issue multiple checks to circumvent this limit.

- Proof of payment:
 - Cash payment – a copy of Staff/Teacher Collection Form and receipt
 - Check payment – a copy of Staff/Teacher Collection Form, receipt and canceled check copy from parent
 - If a parent does not want to furnish a copy of the canceled check, the school must wait **45 days** from the date of deposit to ensure the check is not an NSF
 - NSF check copies are sent to the school to get the account string that the check was deposited into.
 - It will be deducted from the same account that it was deposited into and will be entered on the journal entry SSxxxxx on the same day it was deducted from the account

Employee Reimbursements (School Checkbook)

Note: All employee reimbursements should be made from the school checkbook provided they DO NOT exceed \$50.00. Do not issue multiple checks to circumvent this limit and do not hold receipts for an employee until the amount is over \$50.00 and must be sent to A/P on a Request for Check

- Original receipts/invoices that include:
 - Merchant name
 - Purchase date
 - Identification of items purchased and prices paid
 - Itemized receipts should identify what was purchased; exception: i.e. Hobby Lobby receipts are numerical and need written description of purchases
 - Sales tax must be paid – if an Exempt purchase is made with personal funds – Employee will be sent back to the Vendor to pay the appropriate tax. No purchases made with personal funds are ever **EXEMPT!**
 - Method of payment must be shown on the receipt
 - If the purchase was made by credit/debit card, the last 4 digits of the card number must be on the receipt. The District uses the last 4 digits to verify that a District P-card was not used to make the purchase
 - If the last 4 digits of the card used are not shown on the receipt/invoice, the employee must furnish an account statement which includes:
 - Employee name
 - Last 4 digits of the card/account number
 - Specific transaction information matching the receipt/invoice (date of purchase, and name of the vendor where the purchase was made). Employees may mark out other information on their statement not pertinent to the reimbursement request
 - All food purchases must include:
 - Stated business purpose of the meal
 - Location of meal/meeting
 - List of participants

Vendor Payments (School Checkbook)

Prior to using the school checkbook for a vendor payment please ensure the vendor is listed on the Verified Vendors list at: S:\Verified W-9 Vendors and is **NOT** a 1099 vendor.

- If the vendor is not on the verified vendor list obtain a W-9 Vendor Setup form from the vendor and follow Accounts Payable Request for Check for Vendors. This payment should not go through the school checkbook
- Original invoices/receipts that include:
 - Vendor name
 - Invoice date and number
 - Identification of items purchased and prices paid
 - No sales tax charged
 - All food purchases must include:
 - Stated business purpose of the meal
 - Location of meal/meeting
 - List of participants
- If the request is for payment of an invoice relating to a fundraiser, a copy of the DFG-E Revenues Generated from School or District Activities (School Fundraisers) form must be included with the request

The preferred method is to have all vendor invoices paid via P-card or through Accounts Payable if the vendor does not accept P-card.

Please note the following is not acceptable documentation: 10-key adding machine tape, handwritten receipts, non-itemized credit card receipts, billing Account Statements, pro forma invoices and quotes.

School Checkbook Expenditures Not Allowed

- Salaries and Benefits
- Payments to another D11 school/department (instead submit a journal entry)
- 1099 Vendors
- Employee reimbursements exceeding \$50.00, do not issue multiple checks to circumvent limit – **ALL Schools**
- Middle and Elementary - Individual checks cannot exceed \$300, do not issue multiple checks to circumvent this limit
- High Schools – individual checks cannot exceed \$1,000, do not issue multiple checks to circumvent this limit
- Purchase Orders (PO)
- Travel and Mileage
- Professional Development Fund (PDF)
- Reimbursement to principal and/or authorized signer
- Payments to “Cash” or “Bearer”

Additional School Checkbook Information

Security of School Checkbook: the checkbook and any unused check stock must be kept in a locked cabinet with ONLY the checkbook custodian having access to the checks.

Authorized Check Signers: two authorized check signers are allowed for each school. Anytime there is a change in authorized signers within a school or department, a new Signature Authorization Record must be completed and the original sent to Financial Services. The custodian of the checkbook **cannot** be an authorized check signer.

Opening Account Balance: elementary schools begin each month with an opening balance of \$1,000; middle schools with \$1,500; high schools \$10,000

Voided Checks: when a check is voided, deface the check by writing “VOID” in ink across the front of the check and tear off the signature line. Document the voided check in the Checkbook Register and include with the monthly scan of all backup documentation.

- If a check is returned from the payee but funds have already been deducted from the account expensed, please notify Financial Services (Staff Accountant/ Internal Auditor) for assistance

Ordering Checks: Order from US Bank at: 1-866-853-2446/commercialcustservicedenver1@usbank.com Be sure to tell them you work for Colorado Springs School District 11. Schools pay for their own checks.

Check Writing Privileges: in the event of improper management of the school checkbook a school may lose its check writing privileges.

For further instructions please review the Cash Management PowerPoint Presentation in the Accounting dropdown at: <https://d11.sharepoint.com/sites/intranet/Pages/Forms.aspx>

FUNDRAISERS / REVENUES

The District recognizes that there are times when it may be beneficial to raise funds for specific projects and school activities. The District also recognizes its responsibility to protect students, parents and community members from undue pressures applied through fundraising efforts. Students are not to be used as door-to-door sales agents. Fundraising projects should be limited in number and be of educational benefit, directly or indirectly. Fundraisers should also be in good taste and appropriate for the student and customer demographics. All activities must conform to existing board policies, school regulations, federal, state and local laws.

Any administrator, faculty or staff member, coach, advisor or other District employee that is involved with fundraising shall review and comply with the standards set forth in the following Colorado Springs School District 11 Board of Education Policies:

- DFG, DFG-R & DFG-E: Revenues Generated from School or District Activities (School Fundraisers)
- DFH: Games of Chance on District Property
- JQ & JQ-E-1 through 4: Student Fees, Fines, and Charges
- KHA & KHA-R: Solicitation in schools/departments
- KJJ: Relations with Community Fund-Raising Groups

Form DFG-E must be completed any time funds are collected for a fundraiser or a fee that is not board approved. (Board approved fees can be found on Board Policies JQ & JQ-E-1 through 4: Student Fees, Fines, and Charges)

Fundraiser Procedures:

Start Form DFG-E (Revenues Generated by School or Student Activities Reconciliation Form)

- Items to consider prior to starting the fundraiser and obtaining the principal's approval:
 - Is a contract required? (Any contracts involved can **only** be signed by the principal, please attach a copy to DFG-E form)
 - Will this activity include inventory? (If yes, please refer to the Inventory Tracking section for requirements)
 - Should sales tax be collected? (When selling items, sales tax could be required, please refer to sales tax requirements section and contact the school's admin. Asst/ business sec. for details)
- Obtain principal's signature/date for pre-approval at least one day prior to start of fundraiser
- Notify admin. asst. / business sec. to make them aware of the fundraiser
- Contact the Office of Volunteer Services for approval of fundraisers involving external organizations/ businesses, non-profit organizations, and fundraisers conducted by PTO & Booster Clubs (PTA requirements are listed below). A **current** Fundraising Privileges Memorandum issued by the Office of Volunteer Services documents this approval (these are updated yearly. Attach to DFG-E form)
- All funds being collected will be recorded on a Staff/Teacher Collection Form daily
- All fundraising proceeds will be turned into the school's business office daily for deposit. No outside bank accounts held by parents or activity sponsors are allowed. When the cash is turned in a receipt will be provided by the admin. asst. / business sec. as funds are verified by both parties together. A copy of the form will be included as backup documentation with the DFG-E form
- All expenses related to the fundraiser will be processed through the school's business office and paid from the same SSA Program # that received the funds (payroll expenses **must** be paid through the districts' payroll department). A copy of the invoice will be included as backup documentation with the DFG-E form
- If fundraiser run dates are sporadic or change, include information that supports the collection timeframe
- At the close of the fundraiser the total deposits and total expenses should be reconciled for Net Revenues/Deficit
- SSA History Report for the account will be attached to form DFG-E - this helps ensure all deposits and expenses were posted correctly. Multi-month fundraisers should be reconciled monthly and have a current SSA history report attached.

- Upon completion and reconciliation of the activity, obtain the activity facilitator and principal/business manager signatures acknowledging the Net Revenue/Deficit
- All fundraisers should be closed out at the end of a school year and re-started at the beginning of the new school year, going through the appropriate process again
- All fundraiser reconciliation forms DFG-E and backup documentation will be kept by the school for three years plus the current school year

The principal of the school is responsible for the accountability of revenues and expenditures for fundraisers associated with their school.

There is an expectation that funds raised by students will be used for those students who raised the funds and not for other, unbudgeted expenditures.

All fundraisers that are athletic events will follow all Colorado High School Athletic Association (CHSAA) rules and regulations.

PTA Fundraising Requirements: fundraisers conducted by PTA engaging with an external fundraising organization/business that is holding an activity at a District 11 facility needs to request a Certificate of Insurance or provide PTA's Certificate of Insurance to the school naming District 11 as Additional Insured for that event. PTA also needs to inform Volunteer Services and Community Partnerships of the fundraiser and provide a copy of the Certificate of Insurance to be kept on file. (i.e. school carnival held by PTA on District property requires a Certificate of Insurance from PTA)

Bingo & Raffles: are games of chance that must comply with regulations of all local authorities, including school district, city and state governments. District schools and departments are not authorized to conduct formalized games of chance for a school fundraiser. Games of chance are defined as activities that pay cash or cash-equivalent prizes based on a chance outcome or result.

Only certain designees in Financial Services have the authority to enter into banking agreements.

The following forms can be found via the intranet at <https://d11.sharepoint.com/sites/intranet/Pages/Forms.aspx> [category Accounting] or in the appendix:

- Cash Box Report
- DFG-E Revenue/Fundraiser Reconciliation
- Financial Responsibilities & Procedures – Staff/Teacher Training
- Fundraiser Flowchart
- Guide & Definitions for Visitors & Fundraisers
- Inventory Tracking Form
- Staff/Teacher Collection Form
- MD-D3 Expending Funds

For further instructions please review the Cash Management PowerPoint Presentation in the Accounting dropdown at: <https://d11.sharepoint.com/sites/intranet/Pages/Forms.aspx>

SALES TAX REQUIREMENTS

Tax Exempt Purchases

The District is exempt from paying sales tax when making purchases with District payment (P-card or check) and vendors are required to grant the District sales tax exemption when using District payment methods.

The District holds Certificate of Exemption from Colorado Sales and Use Tax #98-02922-0000. The District also holds a Letter of Exemption from City of Colorado Springs Sales and Use Tax dated May 12, 1981. If a vendor requires proof of exemption, copies of the certificate and letter will be provided to the school by contacting Financial Services.

Use of the name or address of Colorado Springs School District 11 and/or its sales tax-exempt status for making personal purchases is expressly forbidden.

Teachers, parents, and staff cannot use the District's tax-exempt status when making purchases for the District/School with personal payment.

Sales Tax Collection

When departments and schools sell items (like a store) to students, teachers, or the general public, appropriate county and city sales taxes must be collected, reported and remitted. Sales tax collection is required anytime a product is changing hands, whether the funds are collected through a fundraiser or a board approved fee.

Any time tangible items being sold must have an Inventory Tracking Form completed. Please refer to the inventory tracking section.

Schools have obtained the appropriate county and city licenses for all taxable sales. Examples of taxable sales include (but are not limited to): planners, yearbooks, concessions, T-shirts/clothing, graduation caps/gowns, dvd's, and recorders. The school should increase the sale price to include the applicable sales tax.

No sales taxes are collected on produce grown and sold by the schools from their garden. Nor on Skate City passes.

Filing Requirements

The **Calculation of Sales Tax** Excel sheet can be found via the intranet at <https://d11.sharepoint.com/sites/intranet/Pages/Forms.aspx> [category Accounting].

- Keep track of items sold and the amount collected (omit concession section if not needed)
- Quarterly, the Calculation of Sales Tax Excel sheet should be submitted via email to the A/P Supervisor at the end of the following months:

| | |
|------------------------|---------------------------------------|
| July-September sales | turn in by October 5 th |
| October-December sales | turn in by January 5 th |
| January-March sales | turn in by April 5 th |
| April-June sales | turn in BEFORE leaving for the summer |

The school's sales will be included with the District's sales tax report. The school's portion of the sales tax will be charged to the schools SSA program 19010 or one specified by the school.

Concession Sales: are revenues generated from the sales of food and beverages during an event. Examples of concessions include (but are not limited to): field & track day and athletic events.

Tax Rate

As of **January 1, 2021**, the below tax rates are effective:

| Concession Sales | | | All Other Taxable Sales | |
|-------------------------|--------------|--|--------------------------------|--------------|
| City Tax | 3.07% | | City Tax | 3.07% |
| County Tax | 1.23% | | County Tax | 1.23% |
| State Tax | 2.90% | | State Tax | N/A |
| RTA Tax | 1.00% | | RTA Tax | N/A |
| Total Tax Rate | 8.20% | | Total Tax Rate | 4.30% |

Contact the A/P Supervisor with questions 719-520-2060

ACCOUNTS RECEIVABLE INVOICING PROCEDURES

The main function of the Accounts Receivable department is to reflect any funds and payments owed to District 11.

Schools order supplies, printing, catering services, and field trip/transportation services from District 11 departments. An Accounts Receivable (AR) Technician records these expenses to the school's accounts and reflects the revenue of the supplies or services to the providing departments.

Supplies and services are also provided to out-of-District customers. These customers must be invoiced and their accounts properly maintained, for audit purposes, by the Accounts Receivable Technician. This process requires setting up an AR customer account with a unique account number.

*If your school or department ever has a need to invoice someone outside the District, please contact Accounts Receivable at 520-2074 to set up or verify if the customer is in the AR database and has an account in good standing.

Schools or District departments should NEVER create or send out invoices!

Below is a list of invoicing activities performed by Accounts Receivable:

- **Transportation/Field Trips** - Prepare a Transportation Request for Field Trip Form and provide the General Fund or SSA chartfield number. Charges are posted to the General Ledger mid-month following the month charges were incurred. A statement is sent to the school before the 15th of the following month any changes can be requested before the final entry by contacting AR Technician at 520-2074. (Journal ID: JRxx031) The high school's field trips are invoiced and/or expensed to a budgeted account.
- **Third Party Field Trip Reimbursement** - If your school will be reimbursed (by a 3rd party for example) for any field trips, the following must take place:
 1. When booking the field trip with transportation, give the chartfield where the field trip should be expensed
 2. Notify transportation at that time that the field trip will be reimbursed by a 3rd party, also send an email with Name, Contact, Address, and Telephone number of the entity paying for the trip along with the amount of reimbursement (full or partial), to Accounts Receivable. Transportation will notify Accounts Receivable to confirm the reimbursement
 3. Accounts Receivable will send an invoice to the 3rd party, track payment, and make sure the reimbursement is applied to the chartfield originally charged. All reimbursement payments should be sent to Financial Services
 4. All reimbursed funds must be deposited back into the account in which they were expensed from
- **Childcare** - The Office of Communications and Community Relations submits billing information to Financial Services for childcare providers renting space from District 11. Financial Services invoices the childcare providers. Childcare provider rental payments are distributed to the individual schools by budget transfers.
- **Concurrent Enrollment – Failed/Withdrawn Classes**

An account will automatically be set up and invoiced for reimbursement if a student does not meet the expectations or academic requirements under the program (late withdrawal or failure of the class). The repayment of all tuition for the class(es) must be reimbursed to Colorado Springs School District 11. This includes all Concurrent Enrollment, Early College, CU Succeed, CU Gold, Advance Placement (AP), International Baccalaureate (IB), ASCENT, Career Pathways, Area Vocational Program, and all other post-secondary opportunities provided and paid for by Colorado Springs School District 11.

 1. Full repayment (or an approved plan through accounts receivable) must be within 30 days of notification

2. Counselor or designated school personnel must have the District 11 Concurrent Enrollment Agreement and District 11 Repayment Agreement on file and signed by all parties
 3. Only designated Financial Services personnel may initiate and negotiate the plan and term of repayments. School sites will not do this
 4. Department of Financial Services will notify students/parents in writing utilizing certified mail of any outstanding costs within 30 days. No interest will be charged to students for repayment
 5. Any identified accounts without student/parent action will be turned over to a collection agency after 60 days. The Department of Financial Services will notify the student/parent via certified mail
- **Warehouse Orders** - Online warehouse orders can be entered for instructional, non-instructional, or SSA accounts. Warehouse charges are posted to the General Ledger nightly. (Journal ID: INV)
 - **Catering** - Contact the catering office at 520-2732 to place your order. The catering staff will fax an order confirmation back to you. Indicate the chartfield to be charged on the confirmation then sign, and fax back to catering at 520-2729. Your confirmation serves as the invoice. All catering charges are uploaded into PeopleSoft at the end of every month. (Journal ID: JRR)
 - **Production Printing Orders** - The print shop uses its own billing software, which posts to the General Ledger nightly. Statements are produced by the print shop when orders are completed. (Journal ID: PP)

Reimbursement for Substitutes from Outside Organizations

There is a process in place for reimbursements for substitutes when employees/staff attend workshops, conferences, training, etc. sponsored by outside organizations. The procedure is as follows:

- Employee/Staff should receive prior approval from their administrator/supervisor
- Once approval is given, information on the event should be forwarded to the HR Substitute Office, who will provide the reason code that should be used
- Upon return from the event, the attendee must provide documentation of attendance, including the billing and contact information of the sponsor of the event to the office staff
- Office staff should forward documentation to the HR Substitute Office
- HR will then submit paperwork to Accounting/Financial Services to request reimbursement

NOTE: Employees/Staff should not submit requests for reimbursements to any outside organization on behalf of their location or themselves.

Past Due/Uncollectable Accounts to Outside Agency for Collections

Accounts past due and uncollectable will be sent to an outside agency for collecting debt by Credit Systems, Inc.

Once every effort has been made and documented: by telephone, in writing, and certified letter an account will be considered for an outside collection process. All backup documentation must be presented to receive a Supervisor's authorization. The entire packet of documentation will then be sent to Financial Services for final authorization by the Director of Financial Services.

Please see the terms between District 11 and Credit Systems, Inc., outlined below:

Credit Systems, Inc.

Account Types Sent for Collection

Parent – Dues owed (i.e. Montessori Tuition, Concurrent Enrollment Tuition Reimbursement)

Payroll – Overpaid Employees

Customer – Production Printing, Transportation, Warehouse, and Food Service

Steps for Collection taken by Credit Systems Inc.:

1. A written notice is mailed
2. After 14 days – phone contact will be made until debtor is reached
3. If account is not paid within 30 days of phone contact, debtor is reported to credit bureau
4. If the account is still not paid, one of 3 things will be implemented for payment:
 - Property Lien
 - Wage Garnishment
 - Levy Bank Account
5. Legal Action is the last resort

Fee schedule:

- No fees above the amount owed will be accessed to the debtor.
- Fees will be deducted from the amount collected, the difference of payment less fees outlined below will be paid to District 11

| | |
|--------------------------|---------------------------------------|
| Standard Collection Rate | CSI 30% / D11 70% of amount collected |
| Collection by Legal | CSI 40% / D11 60% of amount collected |
| Out of State Collection | CSI 50% / D11 50% of amount collected |

CAPITAL ASSETS

The District maintains an inventory of capital assets. The two main types of capital/fixed assets are:

- Audio/visual, computer and computer-related equipment (AV equipment) - monitors, printers, copiers, VCRs, TVs, electronic equipment, digital cameras, smart boards, etc., with a cost of \$500, and less than \$5,000, per item. These items are tracked by Financial Services. Each school and department must conduct an annual physical inventory of these items and provide that information to Financial Services.
- General equipment, AV equipment, or computers, servers, routers, etc., which cost \$5,000 or more per item. These items are tracked by Financial Services and are recorded in the accounting system as District financial assets. Each item is capitalized and depreciated in accordance with Governmental Accounting Standards Board (GASB) Statement 34 reporting requirements.

When any of the above-mentioned items are ordered and delivered to the Warehouse, a tamper-evident tag is attached. The tag number is etched into, and a CSSD11 brand is applied to the equipment.

The following guidelines are used to properly classify equipment purchases:

- Purchases of equipment costing between \$500 and \$4,999.99 per item are classified as equipment expenditures using account #073500 - Equipment< \$5K.
- Purchases of equipment costing \$5,000 or more per item are classified as equipment expenditures using account #073000 - Equipment>\$5K.

Sometimes the asset is not properly tagged, etched or branded. This usually occurs when the asset is delivered directly to the school or is picked up at the store. When the Warehouse is not included in the delivery of the purchase, school/department personnel must contact the Warehouse at 520-2921 for an asset tag and to coordinate tagging, etching, and branding of the asset.

Annual physical inventories are coordinated by Financial Services. An authorized and signed Disposition Form must be submitted to Financial Services for each asset disposed of since the last physical inventory. All schools and departments are required to provide updated information obtained from its annual physical inventory. Financial Services staff then processes the information by making changes into the PeopleSoft Asset Management module.

For assets purchased using a Purchase Order, delivered through the Warehouse and paid by Accounts Payable, physical and cost information is captured by the PeopleSoft PO/AP/AM interface. Information is then loaded from staging tables to the Asset Management module.

If a Purchase Order is not used, if the item is not delivered through the Warehouse, or if the item is paid for using the District P-card, then the PeopleSoft PO/AP/AM interface system has been bypassed by the purchasing school or department. The asset information is not automatically captured by the PeopleSoft accounting system.

It is the responsibility of the school or department to provide Financial Services with all information for the purchase, so the item can be manually added to the PeopleSoft Asset Management module. The item must be tagged, etched, and branded.

PROCUREMENT

Consultant Agreements

“Consultant Agreement” means a contract between the District and an independent entity to provide professional services to the District, which a District employee cannot provide, and for which the District will provide monetary payment.

Non-employees of the District are paid for professional services through Consultant Agreements.

Principals have authority to contract up to \$500. Documentation for a Consultant Agreement should consist of the following forms:

- Simplified Consultant Agreement
- Proof of \$1M general liability insurance policy (\$2M if they have direct contact with students, for example: dental hygienist)
- W-9 Vendor Setup form (PERA retiree box on this form)
- Direct Deposit (EFT) form, if applicable

For consultant agreements of more than \$500, the agreement must be processed through the Procurement Department.

If the independent entity is a PERA retiree, then the Consultant Agreement MUST be forwarded to the Procurement Department for processing, regardless of the contract amount. (Note: This is to protect the District from missing an employer PERA contribution and ultimately an IRS violation)

The **Simplified Consultant Agreement** can be found via the internet at <https://www.d11.org/procurement>

The **W-9 Vendor Setup** and Direct Deposit (EFT) form can be found via the intranet at <https://d11.sharepoint.com/sites/intranet/Pages/Forms.aspx> [category Accounting] or in the appendix.

Purchase Orders

The District uses an encumbrance system of accounting. When a Purchase Order (PO) is entered into the District’s accounting system, the amount of the PO is encumbered, or set aside, until the PO is paid. At that time the encumbrance is reversed and the expenditure is recorded into the accounting system. By doing this, the District ensures it does not overspend its appropriated budget.

After Procurement processes an online purchase requisition, the PeopleSoft procurement module produces a Purchase Order. There are two methods to initiate vendor payments, depending on the point of delivery.

- If the goods are delivered to the school, work with Procurement to verify payment to be processed
- If the goods are delivered to the Warehouse, the Warehouse will mark the shipment “received” in the Procurement module, and Accounts Payable will pay the invoice when received from the vendor. Accounts Payable pays vendor invoices 30 days from the date of the invoice, allowing the District to maintain maximum cash in the bank and pay vendors in a timely manner

PTA / PTO / BOOSTER CLUBS / NON-SPONSORED GROUPS

The organizations listed below should be separate entities from the school/District and maintain their own cash, accounting, and insurance coverage in their organization's name. These organizations should not establish or use a District bank account to deposit, hold or expend monies. These organizations must collect, remit and report sales tax where applicable and may NOT use the District's Sales Tax Exemption or its Sales Tax Account to remit payment. These organizations should collect their own funds without the use of District employees.

Parent Teacher Association (PTA) – formal organizations affiliated with and governed by state and national PTA organizations. They are formed as not-for-profit organizations under IRS 501(c)3, obtain their own federal tax identification numbers, and collect, remit and report sales tax using their own state, county, and city sales tax number. They adopt by-laws and elect officers.

Fundraisers conducted by PTA engaging with an external fundraising organization/business that is holding an activity at a District 11 facility needs to request a Certificate of Insurance or provide PTA's Certificate of Insurance to the school naming District 11 as Additional Insured for that event. PTA also needs to inform Volunteer Services of the fundraiser and provide a copy of the Certificate of Insurance to be kept on file. (i.e. school carnival held by PTA on District property requires a Certificate of Insurance from PTA)

Parent Teacher Organization (PTO) – informal and less structured group than a PTA. PTO is a group of parents and teachers that work together for the benefit of a school and the children being educated there. They may or may not have an IRS 501(c)3 designation as a not-for-profit organization. Fundraisers conducted by PTO must be approved by Volunteer Services. Please refer to the Fundraiser/Revenue section of the Accounting Manual.

Booster Clubs – provide parents and interested community members a means to support extracurricular activities beyond serving as mere spectators. They may or may not have an IRS 501(c)3 designation as a not-for-profit organization. Any benefits provided by the outside organizations, which can include monetary contributions, facility improvements, equipment, transportation, awards, additional team support, etc., are subject to applicable State/Federal Regulations, including Title IX.

"Title IX" refers to Title IX of the Education Amendments of 1972, a federal law that prohibits sex discrimination in education programs that receive federal financial assistance, which includes athletics programs. Since nearly all educational institutions receive or benefit from federal government funds, nearly all educational institutions must comply with Title IX.

Title IX applies to all institutional revenues used for athletics, including donations from "boosters" or "sponsors" that are designated for specific teams. When an institution allows a specific team to have a sponsor and the sponsor specifies that the money be used for a particular purpose or go only to the baseball team, the institution may accept the money with the restriction specified by the sponsor, but in doing so, cannot use the circumstance as justification for discrimination. It must find resources from somewhere else to make sure that the women's sports programs have the same benefits as the men's sports programs. These benefits do not have to match by sport (i.e., men's baseball and women's softball) because "equal opportunity" under Title IX is determined by looking at the men's program as a whole vs. the women's program as a whole (not comparing one sport for men to the same sport for women). On the whole, considering all men's and women's sports, the school or university is obligated to distribute all of its resources (and the sponsor money is a university resource once the university accepts it) in a non-discriminatory manner.

Fundraisers conducted by Booster Clubs must be approved by Volunteer Services. Please refer to the Fundraiser/Revenue section of the Accounting Manual.

Non-School Sponsored Groups – Parent or student groups that are not sponsored by the school or District will not conduct fundraisers in the name of the school and will not use school logo or mascot likeness. Fundraisers conducted by

Non-School Sponsored Groups must be approved by Volunteer Services. Please refer to the Fundraiser/Revenue section of the Accounting Manual.

SCHOOL AUDITS

School Site Visits by the Internal Auditor/ District's Independent Auditors

Periodically, the District's Internal Auditor will visit each school. School staff will be asked questions regarding school accounting procedures. Please see the Audit Score Card for a list of possible questions asked. The **Audit Score Card** can be found via the intranet at <https://d11.sharepoint.com/sites/intranet/Pages/Forms.aspx> [category Accounting].

During the site visits, the internal auditor will review the school's accounting records, make suggestions for improvement and will ask if school staff needs any assistance. These visits should be used by school staff to obtain one-on-one training, as needed, and as an opportunity to consider best practices at the school. After the site visit, a report will be issued addressing concerns and areas of needed improvement. The schools and departments must respond to the auditors' findings and recommendations.

Every couple of years, the District's independent auditors will visit schools on a rotating basis. These school visits are a part of the auditors' annual audit of the District. The independent auditors express an opinion on the District's Comprehensive Annual Financial Report (CAFR) and issue a management letter containing audit findings at the schools and departments and recommendations for improvements. The schools and departments must respond to the auditors' findings and recommendations.

Internal Audit Reporting Process

1. Upon completion of an audit, the report is emailed to the principal of the audited school and the appropriate School Executive Director for review and response. The specific due date will be stated in the email allowing 30 days for the response.
2. Upon completion and finalization of the audit report, the internal auditor will email the report directly to the appropriate School Executive Director, Deputy Superintendent/Chief Financial Officer, the principal, and the admin. asst. / business sec.
3. The principal, with a copy to the School Executive Director, is responsible for notifying the SAC Chair in writing that an internal audit was completed with the overall score and will make it available for review upon request.
4. It will be the responsibility of the School Executive Director to ensure follow-up with their particular school to eliminate internal control weaknesses and reduce the risk of fraud, waste, and abuse. Follow-up may or may not include appropriate disciplinary actions for school staff. The School Executive Director reports the status of any corrective plan to the Superintendent with a copy of the response from the School Executive Director to the Deputy Superintendent/Chief Financial Officer.

FINANCIAL RECORD RETENTION

The following is a list of a few accounting records and the length of time they must be retained. Please refer to the District's Records Retention Schedule for further details.

| | |
|---|----------------------|
| Deposits/Backup: | 2 years plus current |
| Three-part Receipt Books: | 2 years plus current |
| Checkbook Register/Backup: | 6 years plus current |
| Credit Card Statements/Backup: | 2 years plus current |
| DFG-E Reports/Backup: | 3 years plus current |
| Bank Statements/Reconciliations: | 6 years plus current |
| SSA & Budget Reports: | 2 years plus current |
| Warehouse delivery receipts & charge reports: | 2 years plus current |

Following is the link to all of the District's Records Retention Schedules: <https://www.d11.org/Page/924>

There is a records retention training video also on the Records web page: <https://www.d11.org/Page/924>

Employees are reminded that District and school financial and nonfinancial records that are confidential in nature should never be disclosed or discussed with unauthorized individuals or removed from the District or school location.

APPENDIX





AUG 2021

Colorado Springs School District 11
School Year 21/22
FISCAL RESPONSIBILITIES & PROCEDURES
For all Staff/Teachers

The Board of Education and District 11 require that all funds collected by District employees be handled with fiduciary responsibility. This responsibility stems from laws, regulations and policies which protect both the District as well as the employee. Financial responsibility involves each and every employee because we are all responsible for protecting and conserving District resources and using these resources in a prudent manner for designated purposes.

In the ongoing effort to be good custodians of taxpayer dollars in our day-to-day activities and represent financial transparency for our stakeholders/public, below are the expectations and guidelines for Staff/Teacher Collection Forms and Revenues Generated by School or Student Activities Reconciliation form (DFG-E).

Staff/Teacher Collection Form

Any time funds are collected for any reason and/or purpose the money must be recorded on a Staff/Teacher Collection Form. Examples include but are not limited to: class fees, field trips, fundraisers, School Student Activity (SSA) clubs, etc.

Employees are **not** to keep money in the classroom overnight (reference policy DM). Money must be submitted to the school business office, with a Staff/Teacher Collections Form on a **daily** basis. At the time of turn in, a receipt should be provided by the Administrative Assistant/Business Secretary as funds are verified by both parties together.

There is a template for the Staff/Teacher Collection Form; however, a class roster is acceptable but must contain the following information: student name, method of payment (must include check # if paid by check), amount paid, grand total collected, signature of collector and date.

The Staff/Teacher Collection Form template can be found via the intranet, forms tab, accounting.

Revenues Generated by School or Student Activities Reconciliation Form (DFG-E)

Form DFG-E must be completed any time funds are collected for a fundraiser or a fee that is not board approved. Board approved fees can be found on policies JQ.

Key points to keep in mind regarding the process for DFG-E form:

- ✓ Must obtain pre-approval signature and date from the Principal prior to collecting funds
- ✓ Must notify Administrative Assistant/Business Secretary once pre-approved
- ✓ Must obtain pre-approval from Volunteer Services (if required)
- ✓ Any contracts involved may **only** be signed by the Principal
- ✓ If selling items, there could be sales tax requirements (please discuss with Administrative Assistant/Business Secretary)
- ✓ If selling items, tracking of inventory could be required (i.e. t-shirts, candy bars, lanyards, etc.)

Attachments for reference:

- ✓ Staff/Teacher Collection Form
- ✓ Revenues Generated by School or Student Activities Reconciliation Form (DFG-E)
- ✓ Inventory Tracking Form

Electronic templates for the above items can be found via the intranet, forms tab, accounting

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I have read the 21/22 Fiscal Responsibilities & Procedures for Staff/Teachers dated August 2021 and know that I am responsible for the directives as noted. I will file for my reference.

Staff/Teacher

Date

Print Name

(Please complete and return to the Administrative Assistant/Business Secretary by individual school's deadline)

STAFF/TEACHER COLLECTON FORM

SCHOOL NAME: _____

Staff/Teacher Name: _____ Activity: _____

Date: _____ Account #: _____

| Student Name | Parent Name (if necessary) | Cash Amount Collected | Check Amount Collected | If paid by CHECK please list check # |
|--------------|----------------------------|-----------------------|------------------------|--------------------------------------|
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|----------------------------|--------------|----|
| Collected by: _____ | Total \$ | |
| | Cash/Coin | - |
| | | \$ |
| Date: _____ | Total Checks | - |
| | | \$ |
| | Grand Total | - |

Received by: _____
Date: _____

Please Note: a class roster is acceptable but must contain the above information (Revised 8.1.16)

Cash Box Report

Cash Box Event: _____ Event Date: _____

Staffed By: _____

Starting Cash Ending Funds (Cash & Checks)

| Den | x | Qty | = | Amount |
|------|---|--------------|---|-----------------|
| \$20 | x | _____ | = | _____ |
| \$10 | x | _____ | = | _____ |
| \$ 5 | x | _____ | = | _____ |
| \$1 | x | _____ | = | _____ |
| 25¢ | x | _____ | = | _____ |
| 10¢ | x | _____ | = | _____ |
| 5¢ | x | _____ | = | _____ |
| 1¢ | x | _____ | = | _____ |
| | | Total | | \$ _____ |

| Den | x | Qty | = | Amount |
|---------------------|---|-------|---|-----------------|
| \$20 | x | _____ | = | _____ |
| \$10 | x | _____ | = | _____ |
| \$ 5 | x | _____ | = | _____ |
| \$1 | x | _____ | = | _____ |
| 25¢ | x | _____ | = | _____ |
| 10¢ | x | _____ | = | _____ |
| 5¢ | x | _____ | = | _____ |
| 1¢ | x | _____ | = | _____ |
| _____ | x | _____ | = | _____ |
| _____ | x | _____ | = | _____ |
| Checks | x | _____ | = | _____ |
| Sub-Total: | | | | \$ _____ |
| Less Starting Cash: | | | | \$ _____ |
| Total: | | | | \$ _____ |

If Needed:

Beginning Ticket # _____ Ending # _____ Tickets Sold _____ x \$ _____ = _____ (Adult)

Beginning Ticket # _____ Ending # _____ Tickets Sold _____ x \$ _____ = _____
(Student)

Total ticket sales: \$ _____

Verification of Startup Cash/Tickets:

(Signature of staff returning cash box)

(Signature of staff receiving cash box)

Verification of Ending Cash/Tickets:

(Signature of staff providing cash box)

(Signature of staff receiving cash box)

**SCHOOL CHECKBOOK REQUEST FORM
FOR CHECKS ISSUED FROM THE
ELEMENTARY / MIDDLE SCHOOL CHECKBOOK**

Date: _____

Requestor: _____

Amount Requested: \$ _____

Check Number _____

Charge Account: _____

Make Check Payable To: _____

Address: _____

Description: _____

Principal Approval: _____

Tape copy of check here

Student Accountability Committee (SAC) Approval Letter

TO: Student Accountability Committee

FROM:

RE: Transfer of Funds

DATE:

This letter is to request approval from the Student Accountability Committee for the transfer of funds between student accounts. Below is a description of the transfer. If you approve, please print and sign your name on the lines provided.

Thank you.

Transfer Request: From SSA Fund _____ to SSA Fund _____

From SSA Fund _____ to SSA Fund _____

From SSA Fund _____ to SSA Fund _____

Explain reason for transfer:

We approve this transfer:

Print Name _____ Sign Name _____ Title _____

Print Name _____ Sign Name _____ Title _____

Print Name _____ Sign Name _____ Title _____

Print Name _____ Sign Name _____ Title _____

Principal Signature _____

| FY21 Elementary School Full Audit | | | | Evidence/Consists of: |
|------------------------------------|--|------------------------------|-----------|---|
| A. Reporting and Account Structure | | Possible Points Per Question | Score | |
| A1. | The principal/business manager and the admin. asst. / business sec. review the school's SSA reports (SSA_FY & SSIFYHIS) at least monthly. | 10 | 10 | *It's the principals/business manager's responsibility to be aware of what's happening with the SSA accounts, they need to review balances and details to make sure they are correct. Evidence examples: printout with signature/initials, signature log, calendar meetings printout, email. |
| A2. | Warehouse delivery receipts are being processed and both copies are signed. Warehouse charge report is being reconciled monthly to the warehouse delivery receipts by the admin. asst. / business sec. Reconciliation also includes verifying proper account strings are being used. | 10 | 10 | *The second warehouse delivery receipt kept in the office should be signed and dated as proof that the order was checked in and delivery of items is accurate. Keep with reconciliation. Warehouse delivery receipts should be kept with the reconciliation. Reconciliation should be signed and dated. |
| A3. | The principal/business manager & admin. asst. / business sec. have a good understanding of the differences between instructional, non-instructional and SSA accounts. | 10 | 10 | *Instructional spending, as defined and restricted by CDE, must deal directly with the teaching of pupils or the interaction between teachers and pupils. *Non-instructional spending are purchases that do not directly impact students in classroom. These are your "principal accounts". * SSA accounts are funds that should be used according to the purpose they were collected or donated. |
| A4. | The principal/business manager & admin. asst. / business sec. understand the difference between budget transfers and journal entries. | 10 | 10 | If a transaction impacts the incorrect account a journal entry must be submitted to correct. If an account does not have enough funds to cover a transaction then a budget transfer must be done to correct. |
| A5. | The appropriate authorizer has approved all journal entries and budget transfers before they are processed. | 10 | 10 | A current Signature Authorization form must be submitted to Financial Services this is used to verify that the appropriate authorizer has approved. |
| A6. | The principal/business manager and the admin. asst. / business sec. review the school's budget to actual expenditure report (B_INQLFY) and budget transactions detail report together on a monthly basis. | 10 | 10 | *It's the principals/business manager's budget, they need to review balances, detail of expenses and budget transfers to make sure they are correct and that they are aware of all activity. Evidence examples: printout with signature/initials, signature log, calendar meetings printout, email. |
| A7. | The school LTE/LTT has a procedure they follow for tangible fixed assets: new items coming in and old items going out. The LTE/LTT conducts a physical inventory for the school each year and follows all proper documentation for addition and deletions. | 10 | 10 | LTE/LTT must follow procedures as defined by LRS for tracking/maintaining fixed assets. |
| Total this section: | | 70 | 70 | 100% |

| B. School Checkbook | | Possible Points Per Question | Score | |
|----------------------------|--|------------------------------|------------|---|
| B1. | Checks are used in sequential order. The custodian of the school checkbook is not an authorized signer. | 10 | 10 | |
| B2. | Approved signers for the checkbook do not prepare any checks. | 10 | 10 | |
| B3. | A School Checkbook Request is used for each check and is filled out in its entirety. The appropriate approval signature(s) are on all School Checkbook Requests. | 10 | 10 | |
| B4. | All proper documentation is attached to each School Checkbook Request. | 10 | 10 | *Consists of but not limited to: School Checkbook Request form, original invoice or receipts, proof/method of payment, vendor name, address, description of items purchased. For reimbursements: date of purchase must be shown on the receipt, method of payment: Cash – If paid by cash, must be shown on the receipt or explained on the backup documentation. Check – If paid by check, must have proof that the check cleared the writer's bank (account statement or copy of cancelled check from bank) or wait 45 days from deposit date to ensure it's not NSF. Credit Card – If paid by credit card, receipt must show the last 4 digits of the credit card number used. If this information is not on the receipt, a copy of the cardholder's credit card statement must be furnished. The credit card statement must have the last 4 digits of the card number, the date of the transaction, and the transaction for |
| B5. | The principal has never been reimbursed through the school checkbook. | 10 | 10 | |
| B6. | The school has never exceeded its monthly checkbook allowance of \$1,500 without prior approval. The school has never exceeded its \$300.00 per check limit without prior approval. | 10 | 10 | |
| B7. | Employee reimbursements are allowed but should NOT exceed \$50.00. | 10 | 10 | *Do not write two separate checks to circumvent the \$50.00 limit |
| B8. | Sales tax has been paid on all purchases made via personal payment being submitted for reimbursement. | 10 | 10 | *If sales tax is NOT paid on purchases that should have been, the individual will be required to go pay the vendor sales tax and furnish a receipt for proof of payment. |
| B9. | The school does not write checks to 1099 vendors through the school checkbook. | 10 | 10 | *Please check if they are a Verified W9 Vendor on the S Drive at S:\VERIFIED W9 VENDORS. If you are questioning whether a vendor is 1099 or PERA retiree don't hesitate to contact Mark Coops in Financial Services at 719-520-2060. |
| B10. | The school has never paid for mileage or travel out of the school checkbook. | 10 | 10 | |
| B11. | The principal has signed off on each checkbook register indicating they have reviewed it. | 10 | 10 | |
| B12. | The signing of blank checks is prohibited. | 10 | 10 | |
| B13. | The checkbook and any unused check stock must be kept in a locked cabinet with ONLY the checkbook custodian having access to the checks. | 10 | 10 | *The safe is not acceptable with others having access |
| B14. | Checkbook registers are emailed to Financial Services in Excel format by the 5th of each month or an email is sent stating "No checks were written for the month". | 10 | 10 | *If there are no checks written within the month, please email Financial Services (Julie Torres & Carrie Menhel) to simply state that no checks were written (nothing is required to be scanned to the S drive in this case). |
| B15. | Checkbook Registers and backup documentation are saved on the S: drive at S:\School Checkbooks - Elementary & Middle Schools by the 10th of each month. | 10 | 10 | |
| B17. | All voided checks are marked "Void" and kept in a secure location. A copy is scanned to the S drive with backup documentation to S:\School Checkbooks - Elementary & Middle Schools. | 10 | 10 | Voided Checks: when a check is voided, deface the check by writing "VOID" in ink across the front of the check and tear off the signature. Document the voided check in the Checkbook Register and include with the monthly scan of all backup documentation. *If a check is returned from the payee but funds have already been deducted from the account expensed, please notify Financial Services (Julie Torres & Carrie Menhel) for assistance. |
| Total this section: | | 160 | 160 | 100% |

| D. Purchase Cards (P-cards) | | Possible Points Per Question | Score | |
|-----------------------------|--|------------------------------|-----------|--|
| D1. | P-cards are reconciled/allocated monthly on the VISA IntelliLink site by the 5th of each month. P-card statements with receipts are scanned and uploaded to the SharePoint site by the 10th of each month. P-card statements are approved online through SharePoint by the 15th of each month. | 10 | 10 | * Reference the P-card Accounting Guide for complete instructions and details |
| D2. | All sampled P-card statements are printed correctly and transaction search report is attached with narrative details filled in. | 10 | 10 | *Please ensure that no Account Statement information is cut off |
| D3. | The cardholder and reconciler must sign the statement of account for each billing cycle. | 10 | 10 | *Two signatures must be on the Account Statement, Cardholder and Reconciler. The Reconciler is the person entering in the account strings. |
| D4. | All sampled P-card expenses were coded to the appropriate account string. | 10 | 10 | |
| D5. | Every transaction has valid and complete supporting documentation from the merchant, including internet purchases. | 10 | 10 | *Consists of but is not limited to: original receipts, invoices or card transaction slip from the merchant, packing slip from the delivery with prices, order forms for dues/registration, merchant name, date of purchase, and identification of items purchased and prices paid. Do not pay from statements, order summaries, quotes or pro forma invoices. Must be receipts or invoices. *Please note: shipping to personal addresses is prohibited. If prior authorization was given for a purchase that communication must be included. Food purchases must have purpose of meeting, location, and attendees. All supporting documentation is vertical and can clearly be read. Documents listed in order of account statement. |
| D6. | No unauthorized purchases were made on any P-cards, including late fees. No audio/visual, printers, computers or software over \$500.00 were purchased on any P-cards. P-cards may not be lent or shared with anyone. | 10 | 10 | *Consists of but is not limited to: gift cards, cash advances, personal services, travel (without travel request approval), alcoholic beverages and tobacco. P-cards are issued to individuals and cannot be utilized as a community card for the school. It should only be used by the cardholder whose name appears on the card. |
| D7. | Cardholder documents all returns & exchanges in case of formal dispute. The school informs the Procurement department of cardholder transfer or terminations. | 10 | 10 | *Keep track of return receipts or confirmations and attach dispute form in the event of a dispute or fraud. Keep proof of notice to Procurement for transfers or terminations. |
| D8. | No sales tax is paid on P-card purchases. | 10 | 10 | *If sales tax is paid on P-card purchases, the cardholder will be required to obtain a vendor refund. See P-card Accounting Guide for details on how to submit sales tax after collected. |
| Total this section: | | 80 | 80 | 100% |

| E. Fundraisers/Revenues and Sales Tax | | Possible Points Per Question | Score | |
|---------------------------------------|---|------------------------------|-----------|---|
| E1. | The school is following the Federal Smart Snack Rules [effective 7/1/2014]. | 10 | 10 | A waiver must be submitted to Food and Nutritional Services for fundraisers that fall outside the guidelines |
| E2. | Form DFG-E (Revenues Generated by School or Student Activities Reconciliation Form) were created for all fundraisers. All fees/funds being collected, that are not on the board approved fee list, must have a Form DFG-E completed. | 10 | 10 | *Examples of fees/funds collected outside of "board approved fees": humane society, basketball team fee, any additional clubs such as clay, piano or art clubs, PJ day, book fairs, art to remember, additional field trips that money is raised for outside of "board approved fees for field trips". Board approved fees can be found in the JQ policies. |
| E3. | All fundraisers involving external organizations/businesses, non-profit organizations, and fundraisers conducted by PTO & Booster Clubs have been pre-approved through Volunteer Services. | 10 | 10 | *Per board policy DFG, DFG-R, DFG-E, please contact LouAnn Dekleva in Volunteer Services at 719-520-2203 for pre-approval. *Additionally You can check the online resource under Volunteer services for any vendors that are |
| E4. | The principal/business manager pre-approved all fundraisers. No contracts/agreements may be signed by anyone other than the principal. | 10 | 10 | |
| E5. | Form DFG-E (Revenues Generated by School or Student Activities Reconciliation Form) had all required back-up documentation attached and were completed entirely. | 10 | 10 | *Consists of: SSA History Report for the account must be included with the final DFG-E documentation – this helps ensure all deposits and expenses were posted correctly. A copy of the Fundraising Privileges Memorandum from Volunteer Services, when applicable for proof of approval. A copy of an contracts involved. *Please note that the reconciliation should be completed monthly on multi-month fundraiser's (this consists of running a current SSA History Report and reconciling it). All fundraisers should be closed out at the end of a school year and re-started at the beginning of the new school year, going through the appropriate process again. Any other documentation that provides clarity to the timeframe of the fundraiser as needed. Such as a flyer or email if dates are changing. |
| E6. | The school has their current city sales tax license posted. Sales tax was collected on the appropriate sales that were conducted. Quarterly, the school forwards their sales tax collections to accounts payable in order for them to be filed with the Districts return. | 10 | 10 | *It is the responsibility of the school principal to determine from the vendor contract what responsibility the school has to collect, report and remit applicable sales tax to the Colorado taxing authorities.*Examples include: yearbooks, concession sales, clothing sales, and miscellaneous sales, such as stacking cups, recorders, jump ropes, etc. |
| Total this section: | | 60 | 60 | 100% |

| F. PTA / PTO / Booster Clubs / Non-Sponsored Groups | | Possible Points Per Question | Score | |
|---|--|------------------------------|-----------|---|
| F1. | The PTA/PTO/Booster Clubs/Non-Sponsored Groups do not commingle their funds with the school funds. | 10 | 10 | |
| F2. | The school does not collect any funds for the PTA/PTO/Booster Clubs/Non-Sponsored | 10 | 10 | |
| F3. | The school does not store any money, financial records or checkbooks for the PTA/PTO/Booster Clubs/Non-Sponsored Groups. | 10 | 10 | *A lockbox is acceptable for the PTA/PTO, however, district employees may not have access to the lockbox. |
| Total this section: | | 30 | 30 | 100% |

| G. Cash Management | | Possible Points Per Question | Score | |
|----------------------------|---|------------------------------|------------|--|
| G1. | The combination to the schools safe has been changed when necessary. | 10 | 10 | *Safe combinations will be changed periodically, particularly when staff with access leave and/or yearly. Work with building manager to have safe combinations changed. |
| G2. | Money collected in the school is prepared and ready for Armored Knight Transport by the day before transportation arrives. | 10 | 10 | Each school has a deposit pickup scheduled and must be prepared for the pickup before the drivers arrive. |
| G3. | All money collected is kept in the school safe until deposited. | 10 | 10 | |
| G4. | All teachers use the Staff/Teacher Collection Form to document collections. | 10 | 10 | |
| G5. | Staff & teachers are trained annually on the staff/teacher collection form and how to run a fundraiser. | 10 | 10 | This can vary at each site. |
| G6. | Teachers do not hold money in their classrooms overnight. | 10 | 10 | |
| G7. | Office personnel supply each payee a three-part, prenumbered receipt when they receive & verify money. | 10 | 10 | *Money needs to be counted (verified) and receipted at the time it's received. |
| G8. | Refunds are never made in cash but rather through the check process. | 10 | 10 | |
| G9. | The admin. asst. / business sec. completes the bank deposit ticket and the SSA Deposit form, reconciling these two documents and initials the bank slip. One other staff member then counts the deposit and verifies the documentation and also initials the bank deposit slip. This ensures the money has been counted twice. | 10 | 10 | *This ensures the money has been counted twice. |
| G10. | Checks are endorsed and made payable to the school upon receipt. | 10 | 10 | |
| G11. | Deposit slips and checks indicate the school name and account numbers. | 10 | 10 | *Do not use generic bank slips, in case of emergency please notify the Internal Auditor the date and amount you had to use the generic bank slip. |
| G12. | Documentation for the deposit retained at the school consist of (1) the Staff/Teacher Collection Forms, (2) pre-numbered receipts, (3) a copy of the SSA Deposit form and (4) the bank verified copy of the deposit ticket or the information strip from the tamper-proof deposit bag (5) Cash Box report if applicable (6) Inventory Tracking Form if applicable | 10 | 10 | |
| G13. | SSA Deposit forms are sent electronically to Financial Services daily. | 10 | 10 | *Email to Julie Torres & Carrie Menhel |
| G14. | Cash, checks or credit cards have not been accepted to replace a returned check. | 10 | 10 | *All NSF checks are sent to AAA Collections. Once the check has been sent to AAA Collections, the checks are no longer owned by the District and only AAA Collections can receive replacement funds. |
| G15. | There were no SSA accounts with deficit balances. | 10 | 10 | |
| G16. | Other than the P-cards, the school does not have any other forms of credit cards. *No King Soopers, Costco, Sam's, etc. Schools may have "Memberships" but not lines of credit or any form of credit cards. Memberships may not have non-district employees listed. | 10 | 10 | |
| G17. | The school does not use any other bank accounts except the one authorized by the District. | 10 | 10 | Examples include but are not limited to: PayPal, Go Fund Me, Crowd Fundraising |
| G18. | The school does not have any funds/cash maintained off the books. | 10 | 10 | Examples include but are not limited to: Social Funds, Lost and found money or having "petty" cash around |
| Total this section: | | 180 | 180 | 100% |

| H. Cash Box/Inventory Tracking/Gate Receipts/Concessions | | Possible Points Per Question | Score | |
|--|---|------------------------------|-----------|--|
| H1. | Cash Box Reports are attached to the deposit documentation. | 10 | 10 | |
| H2. | The school uses prenumbered tickets to signify admission into the event. | 10 | 10 | |
| H3. | A Cash Box Report is completed for each event. | 10 | 10 | |
| H4. | When receiving the cash box and/or tickets from the office, the person(s) working each event verifies and signs that the cash they are receiving and the beginning ticket number is accurate. | 10 | 10 | |
| H5. | When receiving the cash box and/or tickets from the person(s) working the event, the office verifies and signs that the cash they are receiving and the ending ticket number is accurate. | 10 | 10 | |
| H7. | Before and after each concession sale an inventory is being completed and/or any time tangible items are being sold, an Inventory Tracking Form must be completed and kept up to date. | 10 | 10 | *Inventory must be taken everyday even for multiple day events/sales |
| H8. | The school uses either a tally sheet or cash register to log every item that is sold from the concession stand. | 10 | 10 | |
| H9. | Receipts from each concession sale are attached to the deposit documentation. | 10 | 10 | |
| Total this section: | | 80 | 80 | 100% |

| I. Payroll | | Possible Points Per Question | Score | |
|----------------------------|---|------------------------------|-----------|--|
| 1. | Payroll deadlines are met: time entry is due by the 5th of each month. | 10 | 10 | *Consists of: time entry is due by the 5th of the month to be paid on the 1st of the next month. If the 5th falls on the weekend then it's due the Friday before. |
| 2. | All timesheets are signed by the employee and the principal. *Note: please do not use whiteout or correction tape on timesheets. When a correction is needed please put a line through the error, initial and write the correct figure above, below or to the side. | 10 | 10 | |
| 3. | Any Education Support Professional (ESP) may utilize flex time, within the defined seven (7) day workweek. Flex time cannot be carried over across multiple weeks. Flex time is a variable schedule and must be approved by the employee's immediate supervisor prior to "flexing" their schedule. If they do not flex within that week, they are required to be paid | 10 | 10 | |
| 4. | A department school staffing report is run on a monthly basis and signed off by the principal. Any discrepancies on the department school staffing report are reported immediately to HR in writing and all documentation is filed with the report. | 10 | 10 | |
| 5. | All overtime & extra pay is keyed into the extra overtime request report. The extra overtime request report is filed with the timesheets showing approval status was complete for all. | 10 | 10 | |
| 6. | TCP ONLY: All weekly time entries are approved by the following Tuesday. | 10 | 10 | Schools using TCP must have approve the prior weeks entries no later than the Tuesday of the following week. Failure to do so will delay payroll processing for the district. This is a severe infraction. |
| Total this section: | | 50 | 50 | 100% |

| J. | Miscellaneous Items | Possible Points Per Question | Score | |
|----------------------------|---|---------------------------------|-------|--|
| J1. | A signature stamp is not being used on any financial documents. Passwords and log in's are not being shared to access any type of reports or approval processes. | 10 | 10 | |
| J2. | Visitors/Presenters/Vendors etc.: either have a consultant agreement on file with all proper documentation or have gone through Volunteer Services for proper approval to be on school grounds. No contracts/agreements may be signed by anyone other than the principal. | 10 | 10 | *Documentation for a consultant agreement should consist of the following forms: Simplified Consultant Agreement, proof of \$1M general liability insurance policy (\$2M if they have direct contact with students, example: dental hygienist) and a W-9 Vendor Setup form. For consultant agreements more than \$500, the agreement must be processed through the Procurement Department. |
| J3. | The principal responded to the audit with their action plan within the 30 day time limit. The admin. asst. / business sec. and/or principal/business manager has attended all trainings offered by Financial Services. | 10 | 10 | |
| Total this section: | | 30 | 30 | 100% |
| Total score = | | 800 | 800 | 100% |
| | | | | Excellent = 96% - 100% |
| | | | | Good = 91% - 95% |
| | | | | Satisfactory = 86% - 90% |
| | | | | Poor/Unsatisfactory = 85% and below |

Colorado Springs School District 11 Revenues Generated by School or Student Activities Reconciliation Form (DFG-E)

School Name _____ Activity Facilitator _____

Name of Organization/Activity _____ Opening Date _____ Closing Date _____

Purpose of Activity Funds _____

Purpose of Residual Activity Funds (if any) _____

Is a contract required? Yes No (Any contracts involved may **only** be signed by the Principal, please attach copy of contract)
 Will this activity include inventory? Yes No (If yes, please use the inventory tracking form)
 Should sales tax be collected? Yes No (When selling items, sales tax could be required, contact Admin. Asst. / Business Sec. for details)

Pre-approval required by obtaining Principal's signature/date before collecting funds _____ Date _____
 Admin. Asst. / Business Sec. has been notified Completed

Is the fundraiser/activity approved by Volunteer Services? Yes No Internal (Attach Fundraising Privileges Memorandum)

Reconciliation for the Activity: SSA Program # being used _____ (Please attach additional sheets if needed for reconciliation)

Revenues (All proceeds must be deposited daily to the SSA bank account)

| <u>Date</u> | <u>Description</u> | <u>Amount</u> | <u>Date</u> | <u>Description</u> | <u>Amount</u> |
|-------------|--------------------|---------------|-------------|-----------------------|---------------|
| _____ | _____ | \$ _____ | _____ | _____ | \$ _____ |
| _____ | _____ | \$ _____ | _____ | _____ | \$ _____ |
| _____ | _____ | \$ _____ | _____ | _____ | \$ _____ |
| _____ | _____ | \$ _____ | _____ | _____ | \$ _____ |
| _____ | _____ | \$ _____ | _____ | _____ | \$ _____ |
| _____ | _____ | \$ _____ | _____ | _____ | \$ _____ |
| _____ | _____ | \$ _____ | _____ | _____ | \$ _____ |
| _____ | _____ | \$ _____ | _____ | _____ | \$ _____ |
| | | | | Total Revenues | \$ _____ |

Expenditures

| <u>Date</u> | <u>Description</u> | <u>Amount</u> | <u>Date</u> | <u>Description</u> | <u>Amount</u> |
|-------------|--------------------|---------------|-------------|---------------------------|---------------|
| _____ | _____ | \$ _____ | _____ | _____ | \$ _____ |
| _____ | _____ | \$ _____ | _____ | _____ | \$ _____ |
| _____ | _____ | \$ _____ | _____ | _____ | \$ _____ |
| | | | | Total Expenditures | \$ _____ |

Is the SSA history report attached for above program #? Completed **Net Revenue/Deficit from the Activity** \$ _____
 (Revenues minus Expenditures)

For Office Use Only
Upon completion and reconciliation of the activity, obtain below signatures acknowledging the Net Revenue/Deficit
 Activity Facilitator signature _____ Date _____
 Principal / Business Manager signature _____ Date _____