

# **GLENWOOD COMMUNITY SCHOOL DISTRICT**

## **PROCEDURE MANUAL**

**ACCOUNTABILITY  
INTERNAL CONTROL  
PUBLIC PURPOSE  
SCHOOL FINANCE  
STUDENT ACTIVITIES  
CAMPS & CLINICS  
PURCHASING  
TRAVEL  
FUNDRAISING  
GRANTS  
DONATIONS & GIFTS**

**PLAN AHEAD – ASK PERMISSION**

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# PREFACE

Handling funds in the public school is a serious matter governed by state law and board policy. This document is intended to assist you in conforming to these regulations. To ensure the money is managed appropriately and specific cash management procedures have been established. The cash management procedures are applicable to all cash and checks received for all operations and all funds of the school district.

In this manual you will find procedures, rules and regulations regarding purchase orders, grants, fundraisers, donations, camps and clinics and gift laws along with a bit of school finance.

It is important for all staff members to be aware of basic school finance. By understanding that there are different funds that allow specific allowed expenditures only, you will find it easier when you want to do a purchase order, grant or fundraiser, to fill out the appropriate forms.

Having a very basic understanding of how school accounts work is also important because when you are questioned by community members on why certain expenditures were made you will have an answer using recall, referencing this manual, or directing them to the appropriate person that will be able to answer their question. It is also important because whether it is property tax, income tax surtax or sales tax...you too are a taxpayer.

This manual is by no means inclusive of every procedure, rule, or regulation that we must follow according to the direction of our Auditors, the Iowa Constitution, Iowa Code, State Government, Federal Government, the Iowa Department of Education, and the Iowa Department of Management.

**\*\*\*EXAMPLES OF FORMS NEEDED ARE IN THE BACK OF THE MANUAL\*\*\***

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# THE ABC's – ACCOUNTABILITY – BASICS - COMPLIANCE

In the book, The Oz Principle, accountability is defined as a personal choice to rise above one's circumstances and demonstrate ownership necessary for achieving desired results. The four steps to "Above the Line" personal accountability are: See It, Own It, Solve It and Do It. These concepts are the foundation for the purpose of this manual- Accountability. By remembering to follow the three basic things listed below, chances are you will be successful:

## 1. **PLAN**

It takes time for paperwork to make its way through the appropriate channels, so you will want to plan and think ahead to avoid any delays or missed deadlines. It is possible for any of these procedures to be expedited by you physically taking any forms directly to all who need to approve them.

## 2. **REQUEST APPROVAL**

Asking permission for a purchase, grant, or fundraiser is a safety net for you. Your supervisors are trained to identify inappropriate procedures and bring them to your attention.

## 3. **ACCOUNTABILITY BASICS**

If you don't understand these procedures, then it will be impossible for you to follow them. Following procedures is not a choice. We need accountability from step one to maintain consistency and internal control in compliance with State and Federal mandates. Accordingly, you are required to annually sign a certification form indicating that you either fully understand the procedures or you do not understand them. Understanding the procedures is serious business because without them in place the district could experience severe repercussions.

If you signed the certification form indicating that you did not understand procedures, the Finance Director will be in touch with you. It would be irresponsible if a staff member is allowed to make purchases, apply for grants, or do fundraisers without fully understanding how to proceed.

Let the Finance Director know what you don't understand, and time to explain it to you will be scheduled. Until then, purchase orders, grants and fundraiser permission will not be granted. A list of those who don't understand purchasing procedures will be provided to your building administrator for monitoring purposes.

When we are in the process of procedure change; mistakes may happen. Your administrators are here to help.

## **SMILE**

None of us like to have to think ahead, ask permission or fill out forms. So, when you are directed to do specific tasks to get your needs met or you are going the extra mile applying for a grant or fundraiser and you are feeling overwhelmed, drowning in a sea of paperwork, just remember that you are doing this for our students ☺ Let's See It, Own It, Solve It and Do It!

# INTERNAL CONTROL CONSIDERATIONS

Internal Control is a process used by the governing body, management, and other personnel to provide reasonable assurance the following objectives will be achieved:

- Reliability of financial reporting
- Compliance with applicable laws and regulations
- Effectiveness and efficiency of operations

## SEGREGATION OF DUTIES

- An internal control procedure whereby no one individual is placed in a position being able to both commit and conceal an irregularity by performing incompatible duties

## INTERNAL CONTROL

- Control Environment & Activities
- Risk Assessment
- Information & Communication
- Monitoring
- Responsibility & Accountability
- Individual & Organizational
- Errors & Fraud
- Policies and procedures
- Statutory requirements
- Public Purpose criteria

## FRAUD PREVENTION:

- Fraud Risk Factors:
  - Motive – reason
  - Opportunity – ability
  - Rationalization – justification
- Fraud Opportunity
- School Activity Funds are susceptible
  - Due to cash transaction
  - Volunteers
  - Lack of internal control
- Cash Controls
- Activity Events including
  - Fundraising
  - Establish amounts for petty cash and/or change
  - Require two or more individuals to be involved, when practical
  - Require pre-numbered receipts and/or tickets
  - Order form may be sufficient documentation for fundraising
  - Require reconciliations after events including fundraising
  - Form completed and signed by workers
  - Require collections to be locked in a secure location and deposited immediately.
  - Require periodic administrative review of procedures

- Fundraising Controls
  - Distinguish between District-sponsored and affiliated organizations such as Booster Clubs, PTA, Relay for Life, After Prom, etc.
  - All fundraising, for accounts that the money is deposited in a school account, must have Board approval prior to starting the fundraiser.
  - District must account for ALL District-sponsored fundraising activity.
  - Separate bank accounts are not allowed by any school employee or student, coaches, or sponsors.
- ❓ Other Controls
  - Electronic Transactions
  - Credit Cards
  - Inventory
  - Purchase Orders and Purchasing Procedures

#### FRAUD PREVENTION STARTS BY:

- Setting the “RIGHT” tone at the top
- Control Environment:
  - Integrity and ethical value
  - Commitment to competence
  - Governing body or audit committee
  - Management’s philosophy and operating style
  - Organizational structure
  - Assignment of authority and responsibility
  - Human resource policies and practice
- Addressing Internal Controls
- Establishing policies AND implementing procedures
- Requiring segregation of duties
- Performing oversight and monitoring

#### RESOURCES

Auditor State of Iowa: <http://auditor.iowa.gov/>

- Special Interest reports (fraud investigation):  
<http://auditor.iowa.gov/specials/index.html>
- Athletics-Question and Answers:  
[http://auditor.iowa.gov/tech\\_updates/TecAthletics-QandA.pdf](http://auditor.iowa.gov/tech_updates/TecAthletics-QandA.pdf)
- Student Activity Fund-Question and Answers:  
[http://auditor.iowa.gov/tech\\_updates/AppendixA.pdf](http://auditor.iowa.gov/tech_updates/AppendixA.pdf)
- IHSAA/IGHSAU Ticket Policy:  
[http://auditor.iowa.gov/tech\\_updates/AppendixB.pdf](http://auditor.iowa.gov/tech_updates/AppendixB.pdf)
- IHSAA and Iowa DOE Policies, Rules & Regulations-Search General Information  
<http://www.iahsaa.org/>
- IGHSAU and Iowa DOE Policies, Rules & Regulations:  
<http://www.ighsau.org/>

*Internal control is the responsibility of all officials and employees of the School District and is designed to protect both the District and its employees.*

## PUBLIC PURPOSE

District Funds are to be expended only for legitimate public purposes and not for private personal gain for which services of comparable value have not been rendered to the District. This is a requirement of the Iowa Constitution and of utmost importance to the Glenwood CSD.

The Glenwood CSD operates under **Dillon's Rule**: School districts have only that authority specifically granted to them through the laws and Code of Iowa. Effective July 1, 2017, the Iowa House adopted HF 573 "Limited Home Rule" that provides a school district's Board of Education with limited flexibility unless otherwise prohibited by state statute, state administrative rule, Iowa Supreme Court, Iowa Court of Appeals, declaratory order, federal statute, or board policy. The Iowa Constitution and Iowa Code address the "Public Purpose" concept regarding the use and appropriation of public funds and property and anyone using such public funds/property for private purpose, personal gain, or to the detriment of the public office commits a serious misdemeanor. The following questions should be considered before using public money –

1. Does the expenditure directly benefit a significant part of the public?
2. Is a public purpose served?
3. How would the community react to a headline that said public funds were used for "xyz"?
4. Can the community see the relationship for the expenditure to the education of children?

## SCHOOL FINANCE - FUNDS

Before you can fully understand how the purchase order procedure works, you need a little background in school funds and information on revenue and expenditure codes. At Glenwood Community Schools we currently have twelve different funds.

In Iowa, all funds collected through school activities are under the financial control of the School Board. Prudent and proper accounting of all receipts and expenditures in these accounts is, therefore, the responsibility of the Board.

### FUND 10 – GENERAL FUND

The General Fund is the most complicated fund. The main thing you must know is that **REGARDLESS OF HOW MUCH ACTUAL CASH THE SCHOOL'S GENERAL FUND HAS, WE ARE ONLY ALLOWED TO SPEND ACCORDING TO A CALCULATION SET BY THE STATE CALLED "BUDGET AUTHORITY."**

The general fund must be established by all school districts. This fund is used to account for all financial transactions involving the current operations of districts not properly accounted for in any other fund. All salaries, expenditures for supplies, materials, and other costs of school operations are accounted for in operating fund except as noted under the following funds. All tax monies, State Aid, state supports for categorical programs and federal aids are receipted to this fund, except as noted in the following funds.

## **FUND 22 – MANAGEMENT**

The purpose of this fund is to pay the costs of unemployment benefits, early retirement benefits, and costs of liability insurance and judgments or settlements relating to liability.

The Board of Education levies taxes to local property owners through a form sent to the state called the “Aid & Levy” worksheet to get money to support this fund.

A fund created to deposit and expend money from a levy certified by the board of directors for the purpose of liability insurance, unemployment, early retirement incentives, and judgments. The Management Levy Fund is a Special Revenue Fund.

## **FUND 33 – CAPITAL PROJECTS (LOCAL OPTION SALES TAX)**

The Capital Projects fund 33 is used to account for local option sales tax. Money may be spent in a similar fashion as the PPEL fund. Refer to Fund 36 for more details.

## **FUND 36 – PPEL (PHYSICAL PLANT AND EQUIPMENT LEVY)**

The PPEL fund was created to deposit and expend money from a levy certified by the board of directors and/or a voter-approved levy. The voter-approved levy may be all property tax or a combination of property tax and income surtax. The PPEL fund is a special revenue fund limited to expenditures for facilities, grounds, and certain equipment. A few examples of how PPEL funds may be spent are: Purchase of grounds; Improvement of grounds; Construction; Equipment over \$500 each

On April 14, 2011, the Iowa Dept of Education issued a Declaratory Order addressing the use of General Fund and/or Physical Plant and Equipment Levy funds to obtain computer technology for use by students and staff. Textbooks including software that is used to supplement or supplant a textbook must be purchased out of the general fund.

The following items can be part of the “technology” purchased with PPEL funds: Laptop/hardware; wireless presenters, bags, shoulder straps; initial licensing to make the laptop operational and subsequent license of software; pre-installed software not a part of the operating system; software for the server and web filter; professional services to install software; staff training in the operation of the technology; post-implementation support and maintenance; project management, asset/infrastructure assistance subscriptions and warranties.

## **FUND 40 – DEBT SERVICE**

A fund used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. Revenues from the Debt Service Levy certified by the board may be used to retire only bonded indebtedness authorized by the voters.



## **FUND 61 – NUTRITION**

A fund used to account for all monies related to the operation of the school nutrition program. No taxes are levied for this fund. The School Nutrition Fund is an Enterprise Fund.

The nutrition fund is supported through reimbursement from the state and federal government on free and reduced lunch sales and from the sale of regular lunch tickets. This is a self-supporting fund and receives no tax money.

## **FUND 62 – KIDS PLACE**

The kids place fund is supported through daycare tuition from parents and from various grants. This is a self-supporting fund and receives no tax money.

## **FUND 63 – MARKETING CLASS**

The marketing fund class is supported through various classrooms activities that will teach students marketing skills. This is a self-supporting fund and receives no tax money.

## **FUND 64 – CULINARY CLASS**

The culinary class fund is supported through the culinary class restaurant that teaches students how to run a restaurant. This is a self-supporting fund and receives no tax money.

## **FUND 71 – PARTIAL SELF FUNDING INSURANCE FUND**

The Internal Service fund is used to account for partial self funding insurance revenues and expenditures.

## **FUND 72 – INTERNAL SERVICE FUND**

The Internal Service fund is used to account for flex spending and dependent care revenues and expenditures.

## **FUND 21 – ACTIVITY**

Student activity funds are public funds held in a special revenue fund the same as any other district fund. Activity fund bills/invoices are required to have board approval before checks are written and the list of checks written must be published with the board minutes. The activity fund cannot be used as a clearing account for the general fund or any other fund. All interest earned on the student activity fund is spent on the students or redistributed between the activity accounts. Student activity accounts may not run in the red, the money must be in the account before the expenditure can be made. Funds raised and deposited in the school accounts cannot be distributed to individuals. Expenses from the activity accounts can only be for the good of the students and are student driven.

The purpose of the Student Activity Fund is to account for financial transactions related to the co-curricular and activities offered as a part of the education programs for students.

Revenues for this fund are earned through gate receipts, activity tickets, fundraisers, etc. No tax money is attributed to this fund.

# STUDENT ACTIVITY FUNDS

Iowa Code section 298A.8 Student activity fund was passed in 1994, effective for the first time with the 1995-96 school year.

- Authority and Statutory Requirements
- Basic Rules
- Internal Control Considerations
- Fraud Prevention

The student activity fund is a special revenue fund. A student activity fund must be established in any school corporation receiving money from student-related co-curricular or extra-curricular activities. Moneys in this fund shall be used to support only the co-curricular program defined in department of education administrative rules.

This rule was adopted by the State Board of Education on 7/30/09, and is effective 9/30/09: 281-98.70(279,280,298A) Student activity fund.

The student activity fund must be established in any school district receiving moneys from student related activities such as admissions, activity fees, student dues, student fund-raising events, or other student-related co-curricular or extra-curricular activities. Moneys collected through school activities are public funds that are the property of the school district and are under the financial control of the school board. Upon dissolution of an activity, such as a graduating class or student club, the surplus must be used to support other student activities in the student activity fund.

Prudent and proper accounting of all receipts and expenditures in these accounts is the responsibility of the board. School districts may maintain subsidiary records for student activities if those records are reconciled to the official records monthly; however, all official accounting records of the student activity fund shall be maintained within the school district's chart of account pursuant to Uniform Financial Accounting for Iowa School Districts and Area Education Agencies.

**98.70(1) Sources of revenue in the student activity fund.** Sources of revenue in the student activity fund include income derived from student activities such as gate receipts, ticket sales, admissions, student club dues, donations, fund-raising events, and any other receipts derived from student body co-curricular or activities, contest, and exhibitions as well as interest on the investment of those moneys.

**98.70(2) Appropriate uses of the student activity fund.** Appropriate expenditures in the student activity fund include ordinary and necessary expenses of operating school district sponsored and district supervised student co-curricular and extra-curricular activities, including purchasing services from another school district to provide for the eligibility of enrolled students in interscholastic activities provided by the other school district when that school district does not provide an interscholastic activity for its students.

98.70(3) **Inappropriate uses of the student activity fund.** Inappropriate expenditures in the student activity fund include the following:

- a. Maintenance of funds raised by outside organizations.
- b. The cost of bonds for employees having custody of funds derived from co-curricular and extra-curricular activities in the conduct of their duties. These are costs to the general fund.
- c. Expenditures that lack public purpose.
- d. Payments to any private organization unless a fundraiser was held expressly for that purpose and the purpose of the fund raiser was specifically identified.
- e. Transfers to any other fund of any surplus within the fund.
- f. Payments more properly accounted for in another fund such as public tax funds, trust funds, state and federal grants, textbook/library book fines, fees, rents, purchased or sales, sales of school supplies, or curricular activities.
- g. Use of the student activity fund as clearing account for any other fund.
- h. Cash payments to student members of activity groups.
- i. The cost of uniforms when the following two tests are not met:
  - a. The activity is a part of the school's educational program, and
  - b. The wearing of the uniform or equipment is necessary to participate.
- j. Hospital or medical claims for student injuries or procurement of student medical insurance.
- k. Membership fees in student activity-related associations if the fees are optional, i.e., nonmember schools may participate in sponsored events.
- l. Costs to participate in or to allow students to participate in any co-curricular and extra-curricular interscholastic athletic contest or competition not sponsored or administered by either the Iowa High School Athletic Association or the Iowa Girls High School Athletic Union.

#### Authority and Statutory Requirements:

- **Dillon's Rule** - School Districts operate under Dillon's Rule under the Iowa Constitution. This means school districts "possess and can exercise the following three types of powers and no others: First, those granted in express words; second, those necessarily or fairly implied in or incident to the powers expressly granted; third, those essential to the declared objects and purposes of the (school) corporation – not simply convenient or desired, but indispensable". (Black, H.C. Black's Law Dictionary, 6<sup>th</sup> ed. 1990: West Publishing, St. Paul.). If there is any reasonable doubt whether a power has been conferred on a school district, then the power has not been conferred. In other words, **"Unless it says you can, you can't"**.
- Chapter 298A.8 of the Code of Iowa
- Department of Education Iowa Administrative Code Section 281-12.6(1)
- Opinions of the Attorney General and Iowa court cases

## STUDENT ACTIVITY FUND DETERMINATION

The student activity fund is a special revenue fund. A student activity fund must be established in any school corporation receiving money from student-related co-curricular or extra-curricular activities. Monies in this fund shall be used to support only the co-curricular program defined in Department of Education administrative rules.

### WHEN TRYING TO DETERMINE AN ACTIVITY ACCOUNT

Ask yourself the following:

Is this revenue/expenditure tied to academics?

If so, it is a general fund transaction.

Is this revenue/expenditure tied to extra-curricular activities?

If so, it is an activity fund transaction.

Some areas get a little tricky. Take band for example. Band is considered an academic class, so it is included in the general fund. However, it can have an activity fund connection if the band wishes to do a fundraiser to go on a trip and that trip is not mandatory to receive academic credit in band.

When we have revenues or expenditures that are in question regarding what account is appropriate, we have several sources to call on. There are school finance manuals, business managers, and employees at the state level that deal with this area that are very willing to share ideas. But our greatest source of help is our auditor. After all, the auditor is the one what will make the final determination if a revenue or expenditure has been placed in the appropriate fund during our annual audit.

Because we acquire some of our activity fund revenue through fundraising, there is often the tendency to become possessive of the funds, believing that we can purchase anything we want with them. However, we must keep in the back of our minds, always, that according to law:

- **STUDENT ACTIVITY FUNDS ARE PUBLIC FUNDS**
- **EXPENDITURES, WHICH LACK PUBLIC PURPOSE, SHALL NOT BE MADE FROM PUBLIC FUNDS**
- **THE ACTIVITY FUND SHALL NOT BE USED AS A CLEARING ACCOUNT \***
- **APPROPRIATE EXPENDITURES INCLUDE THE ORDINARY AND NECESSARY EXPENSES OF OPERATING DISTRICT SPONSORED AND SUPERVISED STUDENT CO-CURRICULAR AND EXTRA-CURRICULAR ACTIVITIES**

Activity funds are highly scrutinized by the auditor. It is the fund that has the most actual cash flowing through it and that cash is handled by a lot of different people. Policies and procedures are established **for your own protection**.

\* Clearing House Accounts – Accounts used to accumulate total revenues or expenditures either for later distribution among the accounts to which such revenues or expenditures are properly allocated, or for recording the net difference under the proper account: also called revolving accounts.

# STUDENT ACTIVITY FUND BASIC RULES

Student Activity Funds are “public funds” even though these funds do not include tax receipts and consist primarily of money raised by student activity groups and/or activities.

## **Constitution of the State of Iowa, Article III, Section 31 –**

- **Public funds may only be spent or the public benefit.**

All expenditures from Student Activity funds must be approved by the Board.

Student Activity Funds are covered by the District’s depository resolution and subject to the District’s investment policy.

Federal grants should not be recorded in the Student Activity Fund.

Activity Fund accounts cannot have deficit balances at year-end.

Districts should not have “Revolving” or “Miscellaneous” type accounts in the Student Activity Fund.

Districts should not have “Trust” funds or “Agency” type accounts in the Student Activity Fund.

Student groups may use the District’s tax-exempt ID for allowable activity purchased to avoid paying sales tax.

Teachers, coaches and/or sponsors are not allowed to use personal bank account or establish “separate” bank accounts for school activities.

**DO NOT PAY A PURCHASE OR CONTRACTED SERVICE AND ASK FOR REIMBURSEMENT.** A purchase service could be a person helping with a clinic, contest, judging, etc.

Individuals and outside organizations such as booster clubs may not use the District’s tax-exempt ID or taxpayer ID for their bank accounts.

## CAMPS AND CLINICS

There are basically two kinds of sports camps/clinics – 1. District Sponsored and 2. Privately Sponsored. The requirements are dependent on whether the sports camp/clinic is sponsored by the District or privately sponsored using District facilities.

### **DISTRICT-SPONSORED SPORTS CAMP OR CLINIC**

The Board should approve the salaries/wages along with approval to hold the sports camp/clinic (if not otherwise established as a school activity). Revenue for fees collected should be deposited and recorded in the Student Activity Fund. All sports camp/clinic related expenses would require prior approval (purchase order) and payments would be processed through the normal disbursement process. Salaries for district personnel should be negotiated in advance and salary payments should be processed through the District's normal payroll process, subject to withholdings etc. Wages would be reported on the District employee's W-2 at year-end. Non-employees (sports camp/clinic staff not otherwise employed by the District and who meet the criteria for independent contractors pursuant to and consistent with the results of IRS Form SS-8) do not need to be paid through payroll. However, a 1099 should be issued at year-end, if applicable, depending on the amount paid.

Sports camp/clinic fees should be based on actual costs anticipated and fees should be established too at least break-even. Excess funds (profit), if any, should be retained by the District in the Student Activity Fund and not remitted or retained by the sports camp/clinic coaching staff. T-shirts and supplies will be ordered based on number of participants registered and after fees are collected.

### **PRIVATELY-SPONSORED SPORTS CAMP OR CLINIC USING DISTRICT FACILITIES**

The contract between the sports camp/clinic facilitator and District should address facility and equipment use and rental fees (established by the sports camp/clinic facilitator); insurance and other costs of conducting the sports camp/clinic. The sports camp/clinic facilitator would need to rent the facility for the sports camp/clinic pursuant to Chapter 287.9 and 297.10 of the Code of Iowa and the District's policy. The sports camp/clinic facilitator would need to provide a certificate of insurance for liability coverage. Building usage forms should be completed and fees will be charged.

### **Fliers advertising the camps or clinics need to state the camp/clinic IS NOT SPONSORED BY THE SCHOOL**

The Boys IHSAA have guidelines on camps. Please read the IHSAA regulations at the website under General Information, Student Activity Fund and Camp/Clinic Rules. <https://www.iahsaa.org>

Similar information is on the Girls IGHSAA website. <https://www.ighsau.org>

# PURCHASING

## CODES

All school districts must use the Department of Education Iowa Chart of Account Coding. All money received is assigned a code number referred to as a revenue code and all money spent is assigned a code number referred to as an expenditure code. The district's chart of accounts has over 3,000 revenue and expenditure codes.

Anyone who is responsible for completing electronic requisitions/purchase orders needs to be familiar with expenditure codes as requisitions must be coded before they are sent to the Central Office to be approved. Expenditure code numbers are twenty digits long and are divided into six sections. The state guide describes what each section of numbers represents.

For example: The number for Bus Garage Supplies is 10 0020 2700 000 0000 618

|      |               |   |
|------|---------------|---|
| 10   | Fund Code     | i.e.: General, Activity, PPEL, etc.                       |
| 0020 | Facility Code | i.e.: Building Location, etc.                             |
| 2700 | Function Code | i.e.: Instruction, Support Services, Administration, etc. |
| 000  | Program Code  | i.e.: Special Education, Tag, Title I, etc.               |
| 0000 | Project Code  | i.e.: At-Risk, Special Ed, State PD, etc.                 |
| 618  | Object Code   | i.e.: Supplies, Equipment, Official, Water, etc.          |

## PROCEDURES FOR USING PURCHASE ORDERS

**Purchases made without purchase order approval will NOT be paid by the school district. The employee making the purchase will be responsible for payment.**

All Purchase orders are approved and processed in the building where the employee works. The exception to this is various categorical funds such as Special Ed, Title I, and Pre-School. These employees will need to get their purchase orders from the person in charge of the categorical fund or department. The building's office personnel can assist in the procedures for purchase orders.

Purchase orders are used encumber the budget or to set aside an estimated amount in the line-item expenditure budget code numbers. When the order is received and the invoice processed, the estimated amount of the purchase order is replaced by the actual amount of the invoice.

The purchase order process, if followed correctly, will aid each administrator with their budget.

1. **PURCHASE ORDERS** –A purchase order is needed to place an order, pay a registration fee, or to get reimbursed for personal expenditures. Note Board Policy 803.2, which states that purchases not receiving complete authorization will be the liability of the person placing the order. Complete authorization includes building approval and Central office approval. **PLEASE NOTE: PURCHASES MADE WITHOUT A PURCHASE ORDER WILL NOT BE PAID BY THE SCHOOL DISTRICT.** The following information is needed to get a purchase order: Vendor name, complete address, description, and amount. If the purchase order is for registration, mileage, meals, lodging or transportation please list employees attending, the dates of the event, the name of the workshop/seminar and the location of the workshop/seminar.

To get a purchase order, complete a requisition form and give to the building secretary. The building secretary will complete an electronic requisition which will be approved by the building administrator and the Central Office. Once the requisition is approved a purchase order will be printed.

According to Board policy 803.1 “purchasing procedures”, any item over \$25,000 must have board approval before it is ordered.

2. **PLACE YOUR ORDER** - The purchase order should be used to mail or fax your order in. Let the vendor know that all invoices should be mailed to the Central Office, 103 Central, Suite 300, Glenwood, IA 51534. At the top of the purchase order, it states: “bill to” and the Central Office address. If the order is called into the vendor, please let the vendor know the “bill to” address should be the Central Office and be sure to give the vendor the purchase order number as it needs be on the invoice.

3. **WHEN THE ORDER IS RECEIVED** - After the merchandise has been received, the person receiving the merchandise needs to make sure everything was received and send the packing slip to the central office. The packing slip should not be sent to the central office until every item has been checked. The packing slip tells the central office that it is “approved to be paid”. If there is a problem with the items on the packing slip (ex. something is being returned), note that on the packing slip when you send it to the central office. If there is not a problem with the order, the packing slip needs to be marked received, signed and sent to the central office.

When the central office receives the invoice, they will match it with the purchase order and process the invoice for payment.

The Central Office will not pay from a purchase order; there must be an invoice or documentation of some form. If the documentation is attached to the purchase order, and no further invoice will be sent by the vendor, the school must inform the Central office that a check needs to be issued. The school must check with the vendor as to whether they will issue an invoice before requesting a check. Proper procedure is to always receive the invoice after the vendor has received an approved purchase order.

4. **REIMBURSEMENTS** - to school employees must be made from a purchase order with the original itemized receipts or correct documentation attached. The school district will not reimburse tax on purchases. The preference for meal reimbursement is for the receipts to be attached to the travel reimbursement form and returned to the Central Office. If an employee is required to travel between buildings within the district, a local mileage reimbursement form and a purchase order will need to be completed to be reimbursed.

5. **MISCELLANEOUS** - All purchase orders must have a complete vendor name and address and a total dollar amount!

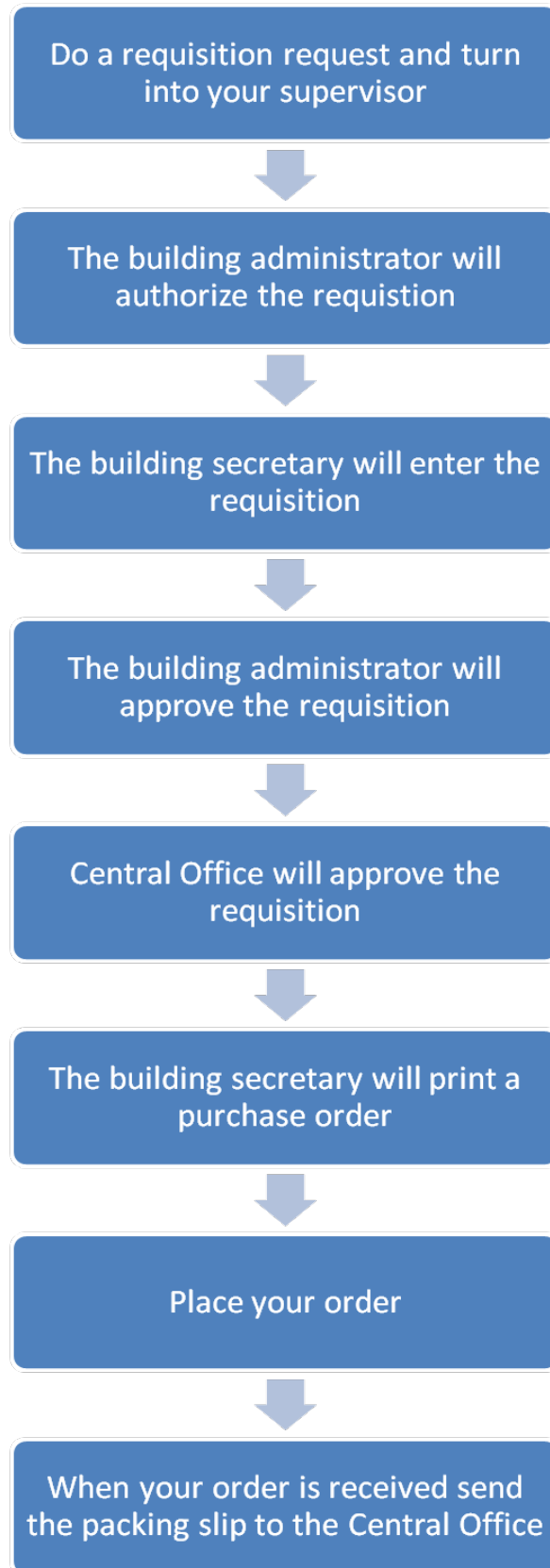
All purchases require a purchase order at all levels and for all funds.

All Purchase Orders must be **DATED PRIOR to the invoice date.**

Orders may not be placed online, faxed, or called in until the Purchase Order has final approval. All purchase orders need to have the bill to address for the Central Office, 103 Central Suite 300, Glenwood, IA 51534.



## PURCHASING FLOW CHART



## VENDOR BILL PAYMENTS

The District pays vendor invoices once a month, after the board meeting. All payments from all funds require board approval. Board meetings are held on the second Monday of the month.

Complete documentation is needed to process invoices, reimbursement forms, and other requests for checks. The invoice or documentation is due in the Central Office at the end of the day on the first Tuesday of the month you need the check.

Complete documentation is: 1) Requisition 2) Purchase Order 3) Invoice – This could be a copy of the registration for admissions for a field trip, entry fees, clinics, conference registrations, etc. or brochures or correspondence **detailing cost, date of event and names of person attending.** Or for officials or judges you might send a gold sheet. For travel reimbursements this could be the travel reimbursement form with itemized receipts.

Athletic officials, judges, camp workers, and other purchased services are paid once a month following each board meeting and not at the event. The Activities Director will turn in for payment the form signed by the officials at the event.

Social security numbers are needed for all purchase or contracted services. DO NOT PAY ANY PURCHASED SERVICE AND ASK FOR REIMBURSEMENT. IF YOU MAKE A PAYMENT, YOUR REIMBURSEMENT REQUEST WILL BE DENIED AND YOU WILL NEED TO GET YOUR MONEY BACK FROM THE PERSON YOU PAID. THEN ESTABLISHED PROCEDURES TO PAY THE PERSON FOR THE SERVICES AND REQUEST REIMBURSEMENT MUST BE FOLLOWED.

## PLAYING BY THE RULES

Just like any athletic team, you cannot expect the players to play the game successfully if they don't know the rules. If you are a coach or sponsor you will be responsible to abide by the following rules to help protect you against any accusation of misappropriation of funds:

- Turn in any cash/checks immediately. Students should turn funds into the office daily.
- Don't purchase anything with collected cash...use a Purchase Order.
- Don't give students gift cards, cash, etc. as an award.
- Don't sign any contracts. Only the Board of Education President has this authority.
- Don't hire employees to help you.
- Don't enlist volunteer help without permission.
- Don't give anyone permission to use our facilities.
- Don't order t-shirts until the design is approved by administration & money is collected.
- Don't do a fundraiser without a purpose and without Board approval.
- Don't arbitrarily make decisions on spending funds.
- Don't ever allow your account to be negative at the end of the fiscal year.
- Don't hold a raffle without notifying the Director of Finance. Raffles require a gambling license report.
- Don't give out individual REWARDS i.e.: prizes for fundraisers vs. AWARDS which are acceptable. Awards would be ribbons, certificates, etc.
- Don't collect funds from students to attend field trips during the school day that are related to an academic area.
- **DON'T UNDER ANY CIRCUMSTANCE ACCEPT ANY GIFT FROM A VENDOR OVER \$2.99. THIS IS THE IOWA GIFT LAW.**

## TRAVEL

What should I do if I need to travel somewhere for school business or educational conferences?

1. Get approval from your supervisor – The earlier the better
2. Contact the building secretary to get a purchase order for registration fees, motel, mileage, meals, etc.
3. Complete the transportation request form online
4. Complete your request for leave in AESOP
5. Complete the overnight/out of state travel request - If your request is for overnight or out-of-state travel you need Board approval to go
6. When you are gone, keep itemized receipts
7. When you return, complete the travel reimbursement form, attach the itemized receipts to form and send to the Central Office. You will be reimbursed after each board meeting

## TRANSPORTATION REQUESTS

Transportation requests are completed online. You must complete a form for all travel including but not limited to competitive or contest type activities, workshops, conferences, field trips, etc. Please check with your building secretary or the activities director for instructions on how to complete the transportation request.

## TRAVEL INFORMATION & EXPENSES

Out-of-state trips and overnight stays are Board Approved from the Overnight/Out-of-State Travel Request on the school website. Employees also need to request the time off through the leave request in AESOP (Contracted Employees) or Time Clock Plus (Hourly Employees). Be sure and request leave far enough in advance to get your trip approved.

Board Policy 803.8 - Travel Allowance provides guidelines for allowable travel and conference expenditures as follows:

1. Meals
2. Hotel
3. Taxis, Limos, Bus, Uber, Lyft
4. Airfare
5. Registration
6. Automobile
7. Other Authorized Expenditures
8. Out of the Country Travel
9. Unauthorized Expenditures

**A link to the District Travel Expense Form is located on the Glenwood CSD website.** It is found under “About Our District” > Board of Education > Policy Website > 800 - Business Procedures > 803 - Expenditures > 803.8 - Travel Allowance > **The District Travel Expense Form.**

# FUNDRAISING

A fundraising request form must be completed prior to a fundraiser being held and approved by the Board of Education. No fundraisers are to be held without prior approval from the Board of Education. If any sport, club, or organization in the school activity account collects funds from a fund raiser that was not approved, the funds collected will be put into an activity account, within the activity fund, for the good of all students participating in extra-curricular activities.

Team T-shirts are not a fundraiser if you do not make a profit; however, all T-shirt logos MUST be approved by the building supervisor and activities director before an order may be placed. Orders must be taken so that the money will be collected prior to placement of the order.

Soliciting funds for posters, donations, etc. is considered a fundraiser and must go through the proper approval procedure including logo approval.

You may not fundraise to purchase items that must be run through the general fund because they are linked to academics, not activities. Examples are money to go on a field trip, classroom supplies or anything else used in the classroom for instruction.

Field trip expenditures directly connected to your curriculum may not be solicited from parents.

If you have any questions about fundraising, please contact the activities director, the building supervisor, or the Central Office.

The gross revenues from fundraisers must be deposited and all expenditures made with a purchase order. You cannot take money you have collected and use cash to purchase anything.

## Guiding Principles:

1. Generally student fund raising should be minimized.
2. Each fund raiser should have a specific purpose, which can be articulated clearly by the sponsor and students.
3. Other sources of funding should be exhausted before fund raising is undertaken.

## Operational Procedures:

1. Students/parents should be informed of the goal of the fundraiser and given an option to write a check to the organization.
2. Sponsors should not set an amount that each student is required to raise.
3. If items are being sold, the percentage which will be gained by the school organization should be identified, i.e., if the purchase of \$20 worth of chocolate will net the organization \$5, this should be known. A person might prefer to give a \$5 donation rather than buy \$20 worth of candy.
4. Rewards to specific students should be minimized or give to the group. The emphasis should be on working for the activity or group rather than for themselves. Also, the cost of the rewards detracts from the net profit of the group. Student cash prizes or gift cards cannot be awarded by the district.

## **Guidance from School Administrators of Iowa on Legal Do's and Don'ts for Fundraisers:**

### Voluntary vs Required Fundraising:

- Students cannot be required to fundraise – fundraising must be voluntary
- Fundraising cannot affect the student's ability to participate in co-curricular and extra-curricular activities.

### Incentives for Fundraising:

Prizes for fundraising is discourage. If a prize is given it must not have a cash equivalent. Cash equivalent means the person receiving the prize cannot go into a store and exchange the prize for cash. Examples are T-Shirt; Cover for cell phone; prizes donated that have no cash value.

### Possibility of Employment Income:

If there is a benefit on a participant in return for their fundraising activities, such as crediting amounts raised by a participant toward that participant's dues or by crediting amounts raised against the cost of the trip a private benefit to that participant. This includes raising money for one student or a family due to an event. Earmarking fundraising dollars to a participant's account may constitute income from services and could result in employment taxes.

### Use of Public Property for Private Gain – Resources, Time, Facilities:

#### Use of District Resources and Time

- A school employee cannot use district resources for private gain. For a side business such as summer camps, band lessons, tutoring lessons, computer lessons, etc. the school employee cannot use the copier to make advertisements; cannot use the school laptop or desktop computer to carry out operations of the business; cannot use the school's equipment (piano, computer, etc.) to carry out lessons.
- A school employee cannot use school time to write articles or books that is published for money; cannot use the district's equipment to scoop snow, etc.

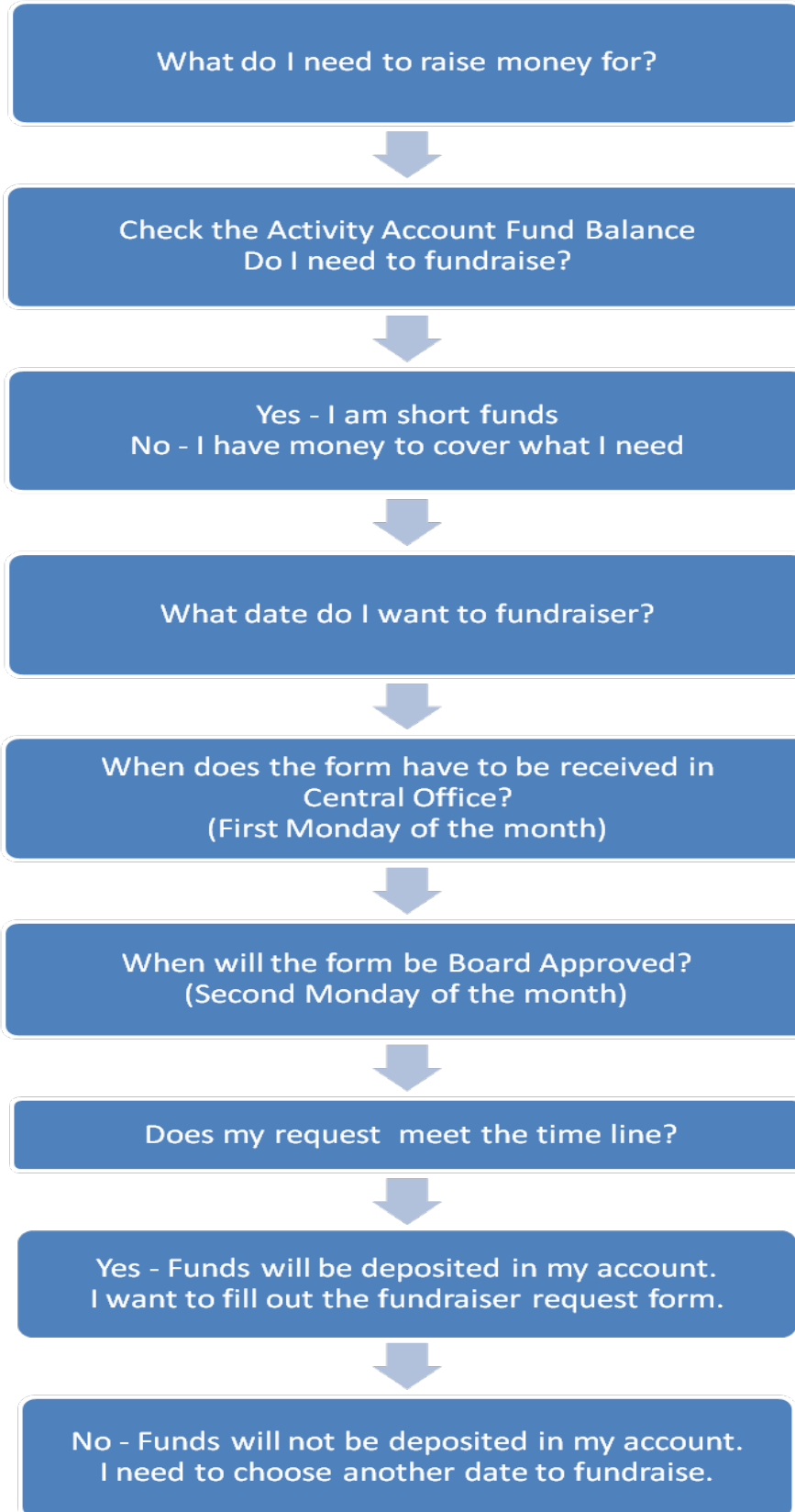
#### Solicitation of Students or Parents

- Coaches, teachers, and other school employees cannot use time during class or practice to send home fliers advertising or promoting their side business such as a camp or lessons.

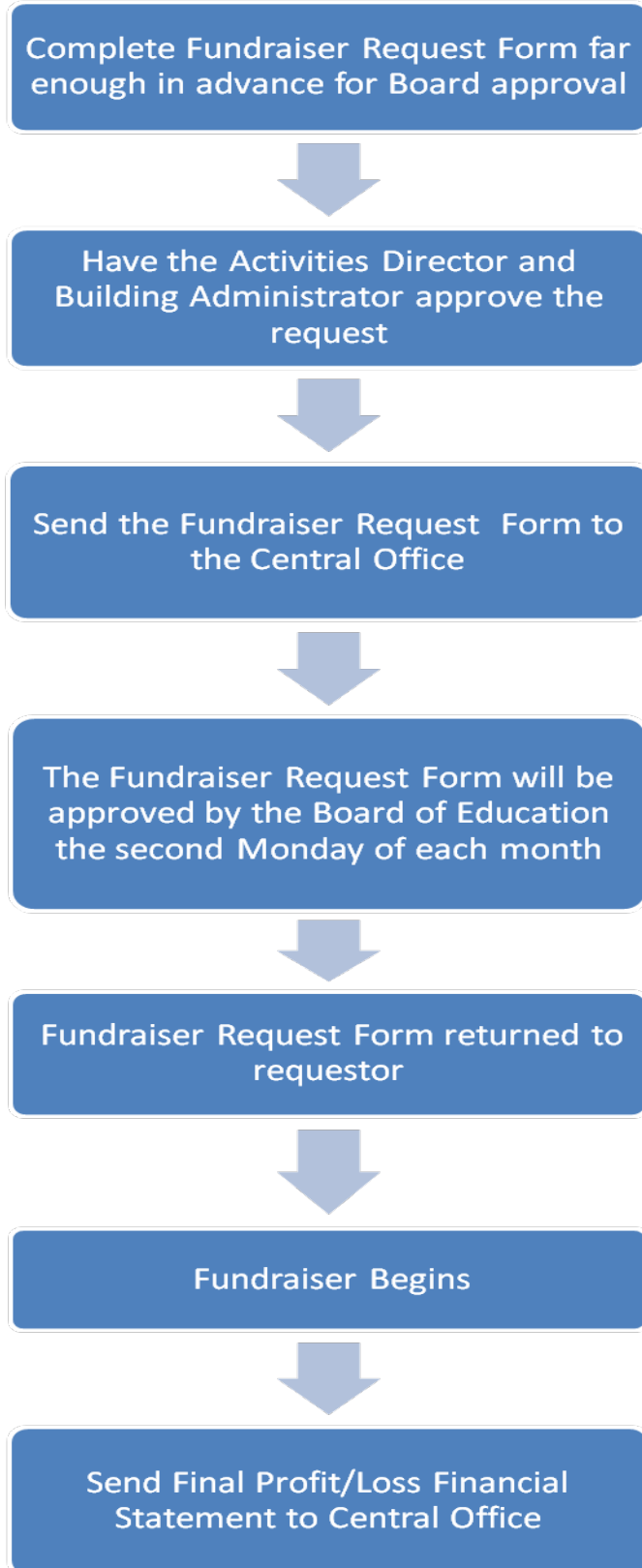
#### Permitted Use of District Property

- It is illegal for a school employee to use the school facilities for a camp, lessons, etc. and not pay rent. The rent the school district charges should be reasonable.

# FUNDRAISER FLOWCHART



## FUNDRAISER FLOWCHART



## **FIELD TRIPS – GENERAL INFORMATION**

**YOU CANNOT ASK FOR DONATIONS OR FUNDRAISE FOR A FIELD TRIP. When someone asks for a donation, the donation becomes solicited funds and therefore is not a donation but a fundraiser.**

A field trip is an educational trip where the all the students in a classroom have the opportunity to go during the school day. A field trip can be several hours long or the entire school day.

An activity trip is if some of the students leave class or school to attend a school sponsored activity event. An activity trip can be several hours long or the entire school day.

For example: 1. Five FFA students in a class leave to participate in an activity – this is an activity trip. 2. If the entire class left to participate in the activity – this is a field trip.

By law any education activity that is part of the learning curriculum cannot be paid for by students or parents and by law, the district (administrators, sponsors, etc) cannot ask for donations or make the kids fundraise to pay for a field trip. All field trips must be paid for out of the general fund.

Activity trips may be paid for out of the activity fund. In the example above where some of the students belong to an activity organization and some of the students do not, the district may not split the cost of the field trip. If all students go, all of the field trip expenses must be paid from the general fund.

## **FIELD TRIPS – GETTING APPROVAL**

One day class related field trips do not have to be Board approved.

Out-of-state trips, for travel outside of Council Bluffs and Omaha and within a 30-minute radius of Glenwood, need Board approval. The out-of-state trips include travel for all students and staff. This includes all trips for any reason – field trips, conferences, athletic events, activity events, etc.

Groups that must qualify to attend the event do not have to be Board approved. For example: state events where a group qualifies for state and the event is held within a short time frame.

Overnight trips need Board approval. The overnight trips include overnight stays for all students and staff. This includes all overnight trips for any reason – field trips, conferences, athletic events, activity events, etc.

Groups that must qualify to attend do not have to be Board approved. For example: a group qualifies for state contest and will be gone overnight, and the event is held within a short time frame.

Out-of-state trips and overnight stays are Board Approved from the Out of State/Overnight Travel Request employees complete on the school's website. The form is under staff. Once you click on staff then the form will be on the left dashboard. Employees also need to fill out the leave request on sub finder or time clock plus. Be sure and request leave far enough in advance to get your trip approved.



# GRANTS

Grants are wonderful vehicles for extra funding for projects that the school would not normally be able to afford. They are extremely beneficial and much appreciated by the staff and students who participate in the programs that they support and/or the equipment or supplies they provide. Anyone wishing to apply for a grant must have board approval to apply for the grant.

However, along with approval of a grant comes extra responsibility to the grant writer who is considered the “administrator” of the grant for the entire length of the grant.

The grant administrator is sometimes paid a stipend as a part of the grant itself or sometimes just does the extra work free gratis for the good of the district. In either case the grant administrator is responsible to:

- Write grant/application
- Obtain proper approval
- Set the grant budget and monitor its financial progress
- Work with the building secretaries to generate purchase orders
- Do all required reporting in a timely manner
- Keep records of all aspects of the grant for the auditor
- Turn revenues over to the business office

The business office is where the appropriate fund that will house the grant according to guidelines that correspond with whether it is a local, state, or federal will be determined. Then code numbers to track the grant revenues and expenditures will be assigned and provide the grant administrator with this information as needed. Remember that the grant administrator must generate a purchase order before the accounts payable department can know that the money from the grant is being spent.

Coding can become a bit intricate but specific coding is required so that the funds will fall into the correct place on the Certified Annual Report that is due to the state at the end of each fiscal year. Extra auditing is required once we reach a certain level with federal grants.

There are also times when grants are not attainable, however good they may seem, because they require matching funds from the school’s general fund or because the district will not be able to support the long-range impact of the grant. For example: hiring staff or purchasing software that requires an annual license.

When you are interested in applying for a grant, get the proper paperwork from your building secretary.

## **Criteria for Grant Guidelines**

1. The guidelines are intended to encourage the writing of grants to seek outside funding
2. Strengthen grant procedure and tracking method; thus, enhancing their success
3. Ensure the grants are in step with the direction of the district, curriculum, and technology
4. Ensure the budget is reasonable and the district can support both the immediate and long-range impact of the grant
5. Provide recognition for innovation and change
6. Provide recognition for grant writers
7. Provide for communication across the district and among departments

## DONATIONS

Donations are unsolicited contributions for a cause or purpose. Please notify the business office immediately by using the appropriate form if you are receiving a donation for any reason.

We need to be able to see that the donation is:

- Placed in the proper fund account so you get to use the donation for its intent.
- Monitored so it is not overspent.
- Monitored so those donating are appropriately thanked, either by recognition at a board meeting or by a thank you from you.
- Fill out donation form for business office coding purposes.

If you wish to solicit donated funds, that would be considered a fundraiser and must be processed using the fundraising form and obtain board approval. **You may not solicit funds from students for an academic related field trip.**

## GIFT CERTIFICATES, GIFT CARDS AND CASH

Gift certificates and cash are NOT an allowable expense. Per the State of Iowa, school districts CANNOT purchase gift certificates or cash for students. This includes movie passes, coupons for free merchandise, any type of gift card, etc. This applies to all funds including the general and student activity funds. All funds are district funds and must meet the criteria of being used for a “public purpose.”

Guidance regarding districts purchasing gift cards as incentive or prized to students and staff was released in March 2014.

- DE stated gift cards are not an appropriate district purchase because Iowa Code 279.29 requires districts to “audit and allow” all bills and gift cards do not provide the Board with the ability to perform the required function of approval of the final purchase.
- DE has indicated gift cards are problematic in they are often for restaurants or establishments which may have items which are not allowable purchase with public funds.

Additional guidance was issued in April 2014 by the Dept of Education.

- Gift cards donated to the school by the PTO, booster clubs or community members are also not acceptable to give to students or staff because the card would be district property once received and the district could still not determine that the gift cards were appropriately used under the audit and allow requirements.
- The Prohibition against the purchase of gift cards applies to all accounts including the activity fund. Audit and allow as well as public purpose criteria apply to all district funds.
- If a gift card is received as a rebate for purchases it should be provided to the business office to be used to pay for purchases already made or approved. Any incentives for purchasing belong to the entity and may not be put to personal use by the employee or used without board approval.
- Purchasing gift cards for a raffle falls under 279.29 and gift cards may not be purchased. District may, with board approval, raffle donated gift cards, but must follow all gambling regulations.

## GIFT LAW

**GIFT LAW:** The gift law applies to all public employees, which includes administrators, teachers, and coaches at school districts. The gift law prohibits a public employee or that person's immediate family member from accepting or receiving, directly or indirectly, any gift or series of gifts from a "restricted donor." A restricted donor is defined by law as a person or company who is or is seeking to be a party to a sale, purchase, lease, or other type of contract with the employer of the public employee. For example, a clothing company offers a "deal" to the AD and coaches for a recommendation to purchase their clothing line. Or a curriculum publisher offers DVD players to the math department in exchange for a recommendation for purchasing from their company. The reality of this is that Iowa's gift law (Iowa Code chapter 68B) prohibits this conduct. The clothing company or the publisher and all their representatives are restricted donors. They want a contract with the school district. They want to sell goods to the district.

**GIFT LAW EXCEPTIONS:** The ones that most commonly occur regarding school employers are as follows:

- Non-monetary items with a value of \$2.99 or less that are received from any one donor during one calendar day.
- Informational material relevant to a public employee's official functions, such as books, pamphlets, reports, documents, periodicals, or other information that is recorded in written, audio, visual format.
- Anything distributed free of charge or that is available to members of the general public without regard to the official status of the recipient.

The consequences for violating the gift law are severe. A person who knowingly and intentionally violates the gift law may be punished in ALL the following three ways:

- Both donor and recipient are guilty of a serious misdemeanor. Serious misdemeanors are punishable by up to one-year incarceration and a fine between \$250 and \$1,500, plus 30% surcharge and court costs.
- The gift law specifically gives the public employer permission to fire the employee who takes a gift in violation of this law.
- Finally, violation of the gift law is a violation of the Board of Educational Examiner's Code of Ethics. Therefore, the public employee who is also licensed by the Board of Educational Examiners could lose his or her license.

## **SEE THE FOLLOWING SAMPLE FORMS**

PERMISSION TO FUNDRAISE FORM

FINAL FUNDRAISER REPORT FORM

NOTIFICATION OF DONATION

APPROVAL TO APPLY FOR A GRANT

EXPENSE REIMBURSEMENT CLAIM

LOCAL MILEAGE REIMBURSEMENT CLAIM

PROCEDURE MANUAL TRAINING CERTIFICATION

**GLENWOOD COMMUNITY SCHOOL DISTRICT  
PERMISSION TO FUNDRAISE FORM**

**Important! This form must be completed and approved by the Board before holding a fundraiser!**

GROUP (CLUB, TEAM, ORGANIZATION) \_\_\_\_\_

ADVISOR'S NAME \_\_\_\_\_ DATE \_\_\_\_\_

PROPOSED FUNDRAISER \_\_\_\_\_

NET AMOUNT REQUESTED TO BE RAISED \_\_\_\_\_ ACTIVITY ACCOUNT BALANCE \_\_\_\_\_

WHY ARE CURRENT FUNDS NOT BEING USED? (Current funds should be exhausted before fundraising for additional funds)

\_\_\_\_\_  
\_\_\_\_\_

PURPOSE/NEED OF THE FUNDRAISER? (Must be for a specific purpose)

\_\_\_\_\_  
\_\_\_\_\_

REQUESTED DATE FOR FUNDRAISER (Beginning and ending dates) \_\_\_\_\_

DATE FORM DUE TO CENTRAL OFFICE \_\_\_\_\_ DATE FUNDRAISER BOARD APPROVED \_\_\_\_\_  
(First Monday of the month) (Second Monday of the month)

FINAL PROFIT/LOSS FINANCIAL REPORT DUE DATE (Within two weeks of ending date) \_\_\_\_\_

REVENUES FROM FUNDRAISERS MUST BE DEPOSITED INTACT AND ALL EXPENDITURES MUST BE MADE WITH A PURCHASE ORDER.

I UNDERSTAND THAT IF MY FUNDRAISER REQUEST WAS NOT BOARD APPROVED PRIOR TO FUNDRAISING, THE FUNDS COLLECTED WILL BE PUT INTO AN ACCOUNT IN THE ACTIVITY FUND AND USED FOR THE GOOD OF ALL STUDENTS.

I AGREE TO ABIDE BY ALL THE RULES AND REGULATIONS IN THE "PURCHASE ORDER PROCEDURE MANUAL".

ADVISOR/COACH \_\_\_\_\_

DATE \_\_\_\_\_

APPROVED BY:

POSITION

DATE

CONCERNS

\_\_\_\_\_  
(Activities Director)

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_  
(Principal)

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_  
(Central Office)

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_  
(Board of Education)

\_\_\_\_\_

\_\_\_\_\_

A COPY OF THIS FORM WILL BE SENT TO THE REQUESTOR ONCE THE FUNDRAISER IS BOARD APPROVED

OFFICE USE ONLY: APPROVED ON TIME \_\_\_\_\_ FUNDRAISER NUMBER \_\_\_\_\_ FINANCIAL STATEMENT RECEIVED \_\_\_\_\_

**GLENWOOD COMMUNITY SCHOOL DISTRICT**

**FINAL FUNDRAISER REPORT**

ORGANIZATION \_\_\_\_\_

ADVISOR'S NAME \_\_\_\_\_ DATE \_\_\_\_\_

FUNDRAISER NAME \_\_\_\_\_

**RECEIPTS/DEPOSITS:**

| <u>Date</u> | <u>Amount</u> |
|-------------|---------------|
| 1. _____    | _____         |
| 2. _____    | _____         |
| 3. _____    | _____         |
| 4. _____    | _____         |
| 5. _____    | _____         |

**Total Deposits** \_\_\_\_\_

**EXPENDITURES:**

| <u>Vendor</u> | <u>Purchase Order</u> | <u>Amount</u> |
|---------------|-----------------------|---------------|
| 1. _____      | _____                 | _____         |
| 2. _____      | _____                 | _____         |
| 3. _____      | _____                 | _____         |
| 4. _____      | _____                 | _____         |
| 5. _____      | _____                 | _____         |

**Total Expenditures** \_\_\_\_\_

**TOTAL FUNDRAISER PROFIT (Receipts-Expenditures)** \_\_\_\_\_

# GLENWOOD COMMUNITY SCHOOL DISTRICT

## NOTIFICATION OF DONATION

Date: \_\_\_\_\_

Who Donated: \_\_\_\_\_

Building: \_\_\_\_\_

Donation Recipient: \_\_\_\_\_

Amount of Donation: \_\_\_\_\_

Target Group:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Description of Expenditures:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

District Obligations:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Notified:

Principal \_\_\_\_\_ Date \_\_\_\_\_

\_\_\_\_\_

Director of Finance \_\_\_\_\_ Date \_\_\_\_\_

\_\_\_\_\_

Superintendent \_\_\_\_\_ Date \_\_\_\_\_

For office use only: Receipt Date \_\_\_\_\_

Receipt Number \_\_\_\_\_

Account Name \_\_\_\_\_

# GLENWOOD COMMUNITY SCHOOL DISTRICT

## APPROVAL TO APPLY FOR A GRANT

Grant Title: \_\_\_\_\_

Grant Funding Source: \_\_\_\_\_

Grant Contact Person(s): \_\_\_\_\_

Grant Period: \_\_\_\_\_ Grant Amount: \_\_\_\_\_

Type of Grant: (circle one) Private Local State Federal Entitlement (money up front)

Grant Funding Type: (circle one) Reimbursement Matching

School to receive the grant: \_\_\_\_\_

Grant Administrator: \_\_\_\_\_

Grant Description:  
\_\_\_\_\_  
\_\_\_\_\_

Outcome/Goals:  
\_\_\_\_\_  
\_\_\_\_\_

Target Group:  
\_\_\_\_\_  
\_\_\_\_\_

Evaluation:  
\_\_\_\_\_  
\_\_\_\_\_

District Obligations:  
\_\_\_\_\_  
\_\_\_\_\_

Post Grant District Obligation:  
\_\_\_\_\_

Coding Assignment: (Central Office)

Revenue: \_\_\_\_\_ Expenditures: \_\_\_\_\_

Submitted By: \_\_\_\_\_  
Grant Administrator Date

Approved By: \_\_\_\_\_  
Building Administrator Date

\_\_\_\_\_  
Superintendent Date

\_\_\_\_\_  
Director of Finance Date



# GLENWOOD COMMUNITY SCHOOL DISTRICT

## EXPENSE REIMBURSEMENT CLAIM

NAME: \_\_\_\_\_

ADDRESS \_\_\_\_\_

CITY, STATE, ZIP \_\_\_\_\_

Reason for Reimbursement: \_\_\_\_\_

Purchase Order Number: \_\_\_\_\_

| Expense Receipts:      |         |                    |                      |        |
|------------------------|---------|--------------------|----------------------|--------|
| Receipt Date           | Vendor  | Description        |                      | Amount |
|                        |         |                    |                      |        |
|                        |         |                    |                      |        |
|                        |         |                    |                      |        |
|                        |         |                    |                      |        |
|                        |         |                    |                      |        |
|                        |         |                    |                      |        |
|                        |         |                    |                      |        |
|                        |         |                    |                      |        |
|                        |         |                    |                      |        |
| Mileage Reimbursement: |         |                    |                      |        |
| Date                   | To/From | Odometer Start/End | Miles X Rate         | Amount |
|                        |         |                    |                      |        |
|                        |         |                    |                      |        |
|                        |         |                    |                      |        |
|                        |         |                    |                      |        |
| <b>Total</b>           |         |                    | <b>Reimbursement</b> |        |
|                        |         |                    | <b>Due</b>           |        |

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date



# PROCEDURE MANUAL TRAINING CERTIFICATION

## GLENWOOD COMMUNITY SCHOOL DISTRICT

I, \_\_\_\_\_, have read the Glenwood Community School District Procedure Manual on school finance, purchase orders procedures, grants, donations, fundraising, gift cards, gift law, gift certificates, camps, clinics etc.

\_\_\_\_\_ I fully understand the procedure manual presented to me. I will abide by the school policy, and the state and federal rules and regulations. I further understand I will need permission from my building administrator or in case of activities and athletics from the Athletic Director before proceeding with the full spectrum of approvals needed in each area.

\_\_\_\_\_ I DO NOT understand the procedure manual presented to me. I will make an appointment with the Business Manager for further explanation.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date