



DEER VALLEY
Unified School District

FINANCE & ACCOUNTING HANDBOOK

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SECTION 1



FUNDS AND ACCOUNT CODES

Finance and accounting provides information on account codes, account code structures, and guidelines and restrictions for each fund type. Additional information included in this section includes Petty Cash, Use Tax for out of state vendors, donations, deposit procedures, and journal entries.

FINANCE AND ACCOUNTING

Account Code Breakdown

Parts of an Account Code

FUND (3 digits) How the money was obtained. Answering questions about how the money was obtained will help determine into which fund it will be deposited.

PROGRAM (3 digits) This element provides the framework for classifying expenditures by objective to determine cost.

FUNCTION (4 digits) What department is spending/receiving the money.

OBJECT (4 digits) What type of expenditure. What type of item or service is being purchased.

UNIT (3 digits) Used to designate a specific school or the district office.

Fund Definitions

Allocated Funds

Schools and Departments receive an annual allocation for these funds. Funds remaining at the end of the school year might or might not be carried forward to the next school year. The district receives these funds from ADE based on student enrollment and then allocates it to schools based on enrollment and departments based on need. Budgets are entered into Financial software by July 1 of each school year when possible.

Maintenance and Operations (M&O)	001	Fund used for supplies, travel, overtime/substitutes/extra duty, repairs and other purchased services. In DVUSD, this is a bottom-line budget and is a combination of a per student amount, sub allocation and addenda. The per student amounts are Pre K-6 (\$41.80), 7-8 (\$63.20) and 9-12 (\$83.15).
Campus Improvement Team (CIT)	001	This budget is part of the M&O fund but is tracked separately from the school's regular M&O budget. These expenditures must be included in the school's Campus Improvement Plan (CIP).
Capital*	610	Fund used for land, buildings, furniture, equipment, textbooks, library books, software and instructional aids.

Cash Funds

These funds are obtained directly by the school or department through cash collection from students, parents, the community, donations, etc. These accounts differ from the allocated accounts in that there is no allocation, only the amount deposited by the department or school. By law, these accounts cannot be overspent.

Revenues			Expenditures	
			Restrictions	Suggestions
Use of Facilities	515	From the rental of facilities & 10% of revenue from Before/After Daycare Programs.	None	Take care of custodial/maintenance needs first before addressing other needs.
Community Schools	520	From tuition received from students for classes or programs.	Must be used for Community Schools programs.	If you have "excess" cash, you may start a program and only charge \$1. This satisfies the definition of a Community Schools program and allows you to spend some of the "excess" cash.
Tax Credits	525	From extracurricular activity tax credit.	Must be used for extracurricular activities for which a fee is being charged or character education programs. See Arizona Department of Revenue guidelines .	Eligible extracurricular activity expenses for which a fee may be charged to DVUSD students, or for character education programs. See Tax Credit in this manual for more guidance.
Athletics	527	From athletic events, typically gate or concessions	Athletics	Athletic equipment, uniforms, officials
Gifts and Donations	530	Charitable donations of \$100 or more	None unless specified by the donor.	Any appropriate school district expenses, most appropriate account for staff recognition, occasional meals for staff

Insurance	550	From insurance claims received. Funds for insurance claims are allocated by the district office for expenses related to theft, vandalism or property damage.	Repair or replacement of the damaged item(s) for which collected.	Building damage or glass replacement, supply or capital item replacement when lost or damaged due to vandalism, theft, etc.
Lost Book	555	From monies received for lost or damaged books.	Used for books, book repair or software.	Replace lost or damaged library and text books.
Student Activities	850	From monies raised by the effort of students. Student groups or clubs must be involved in the fundraiser to qualify as Student Activity funds.	All expenditures must be approved by students.	Student approval must be documented in the minutes of a club meeting and a copy of the minutes must accompany all expenditures coded to 850.

STOP

Procurement is required for ALL DISTRICT FUNDS. See Governing Board Policy DJE – Bidding/Purchasing Procedures.

Cash Account Expenditures

Auxiliary Accounts (526) VS Student Activities (850)

Auxiliary Accounts FUND 526	Students Activities Accounts FUND 850
Students NOT involved.	Students directly, physically involved in selling.
Library book fairs, picture revenue shares, other vendor revenue shares (food truck, Jamba Juice), concession sales not sponsored by a student group, school store.	Clubs and student groups typically not associated with classrooms or district required fees and collections. Field trips and class t-shirts can be included in 850 if student approval is obtained.
Expenditures not approved by students.	STUDENT fundraisers, field trips, t-shirt money collection as long as proper authorization obtained from the student group.
Allowable Expenses	Allowable Expenses
Procurement required Approved vendors only, or follow procurement requirements established in DVUSD Governing Board Policy DJE – Bidding/Purchasing Procedures .	No procurement required Any vendor allowed but we must be respectful of the cost since these are monies raised by students. We should provide the best value.
No student approval required for expenditures.	Student approval is required for all expenditures regardless of being spent through PO, P-Card, Petty Cash, Cash Advance, or Payroll; and approval must be documented in official minutes.
No limitations on how money can be spent except where prohibited by law (Parking Fees). Typically expenses match the expenditure with the activity for which the revenue was earned. Yearbook=Yearbook, Parking=Parking, Library=Library, Fine Arts=Fine Arts. General donations from profit sharing with organizations providing services to the school such as student pictures can be spent on anything.	Cannot purchase standard supplies for students that the school or district/school should be providing (this can become an audit point). Can be used to fund expenses for students unable to afford the field trip or t-shirt, etc. Otherwise, there are no restrictions and students can decide to spend their money however they choose.

Student Activities Accounts (Fund 850)

Student activities monies are defined as all monies raised with approval of the Governing Board of the District **by the efforts of students** in pursuance of, or in connection with, all activities of student organizations, clubs, schools plays or other student entertainment. Student Activities monies are monies raised "by the students, for the students".

Note: Games of chance, lotteries and raffles are considered forms of gambling in accordance with A.R.S. 13-3301 and are not permitted as a fund raising activity.

Collection Requirements

Schools must be able to demonstrate that money deposited into Student Activity accounts was collected by the effort of students. The sale of items to students does NOT constitute effort of students and proceeds from items sold by staff members of the school to students must be deposited into an Auxiliary account (Fund 526).

Note: According to the Arizona Auditor General, **book fairs** are not considered a student fundraising activity and it is not appropriate to deposit those funds into Student Activity accounts. The most acceptable account for monies collected from students during a book fair is an auxiliary account. This would also extend to any other sales facilitated by staff only, even when the items are sold directly to students. This is also true for revenue and profits shared with the district from **student pictures**.

Expenditure Requirements

Since Student Activity funds are raised by the efforts of students, they are also spent by the students. Student approval must be obtained prior to spending any funds from a Student Activity account. Approval is obtained at a meeting of the club or organization where students are provided information on possible expenditures including the amount and a vote occurs where the majority approve the expenditure. This information is to be documented in official club minutes. The minutes must be signed by Club Sponsor and a minimum of two club members. Campuses can require additional signatures. At least 5 to vote and documentation of the number of yes or no votes. The [Official Student Club Minutes](#) form can be found on the Portal under the Fiscal & Business services, **Finance Department**.

Approval to Spend Student Activity Funds MUST Include

1. Date
2. Names of members present (sign in sheet acceptable)
3. Documentation of discussion of expenditure
 - A. Include amount authorized
 - B. Specify vendor if necessary

Expenditures from Student Activities monies should not be for items that legally would be considered to be the responsibility of the school to provide students as part of a Free Appropriate Public Education (FAPE) such as classroom supplies or campus maintenance.

Student Activities Account Lifespan

Student Activity accounts are to travel with the class and do not remain with the grade level. For example, the kindergarten class starting school in August 2020 is the class of 2027 at a K6 or the class of 2029 at a K8. If they raise \$500 during the school year and spend \$300, the class starts the 2021-2022 school year with \$200 as 1st graders. Whatever money the 1st Grade Class had at the end of the last school year, the second grade class has at the start of the next school year, and so on. To do this teachers must use the account code associated with the class currently in their grade, meaning teachers will use a new account code each year. The account code travels with the class and does not stay with the grade level.

The existing class of 6th Grade, 8th Grade or 12th grade, must determine before the end of the school year where any remaining balance of their class fund can be donated. Often, they will donate it to the next incoming grade level, Kindergarten, 7th Grade (at middle schools) or the Freshman Class so they have an opportunity to start with some money in their account already. Any decisions made on where to transfer fund balances should be documented in minutes.

Extracurricular Activity Tax Credit Donations (Fund 525)

An individual may claim a nonrefundable tax credit for making cash contributions or for certain fees paid to a public school located in Arizona for the support of extracurricular activities (ECA) or character education programs. The credit is equal to the amount of fees paid or cash contributions, not to exceed \$400 for married filing joint filers and \$200 for all other filing statuses.

[ARS§43-1089.01](#) defines extracurricular activities as school sponsored optional activities that may require enrolled students to pay a fee in order to participate. The activities must supplement the school's education program. Such activities may include, but are not limited to, use of band uniforms, use of equipment or uniforms for varsity athletics, use of scientific laboratory equipment or materials, or in-state or out-of-state trips that are solely for competitive events. Extracurricular activities do not include any senior trips or events that are recreational, amusement or tourist activities.

Generally, any optional, noncredit, educational or recreational activities that supplement the education program of the school are considered to be extracurricular activities per [ARS§15-342\(24\)](#). Fees for the use of scientific or other equipment must be optional and not part of a course taken for credit.

A fee is a dollar amount paid to a public school for the support of extracurricular activities. A blanket waiver of all activity fees would make the activity ineligible for the tax credit. Any fees charged must be no more than the actual costs of the activity and adopted by the Governing Board at a public meeting after notice to all parents of students enrolled in the district. The Governing Board also authorizes principals to waive all or part of the fee if it creates an economic hardship for a pupil. If a school or district is unable to waive all or part of the fee, then no fees may be charged for the activity and it would no longer be tax credit eligible.

Receipts

A receipt must be issued within 30 days of receipt of the donation. Receipts must include the school address, district address, the taxpayer address, the program to which the money was donated, the amount donated and the school's CTDS number.

Reporting

Each school must submit a report by February 28, on a form prescribed by the Arizona Department of Revenue showing the number of payments, the dollar amount of fee and contributions received and the amount spent categorized by specific extracurricular activity or character education program. This report covers revenues and expenditures from January 1 to December 31 of the most recent calendar year. The Finance Department receives a template for the reporting from the Arizona Department of Revenue that is then forwarded to each individual campus for completion and submission back to Finance. Please note, as of the 2016 calendar year, taxpayers can apply payments made between January 1 and April 15 to either the prior year or current year taxes. This does not change the receipt or reporting procedure. All receipts are dated the date the payment is received and the tax credit report includes revenues and expenditures between January 1 and December 31, regardless of the tax year the payer expects to claim the credit.

Expenditures

The legislation for the Extracurricular Activity Tax Credit also limits how the donations may be spent. The Arizona Department of Revenue provides a rubric of nine questions to which the answer to every question must be "yes" to determine if the expenditure is tax credit eligible. If the answer to any one of the questions is "no", the expenditure is not eligible. See rubric below.

Expenditures

To Determine if an expense is tax credit eligible, review the nine questions below. The answer to each question must be yes in order for the expense to be tax credit eligible. If the answer to any one of the questions is no, the expense is not tax credit eligible. In accordance with ARS§ 15-342(24) and §14-1089.01(G)(2)	YES	NO
1. Is the activity sponsored by the district/school?		
2. Is the activity for all enrolled students?		
3. Is the activity optional?		
4. Is the activity non-credit?		
5. Does the activity supplement the district/school's educational program?		
6. Does the district/school charge a fee paid directly to the district/school?		
7. Is the activity fee paid directly to the district/school?		
8. Was the fee for this activity adopted by the Governing Board at a public meeting after notice to all parents of enrolled students? – The Governing Board approves applicable fees at a Board Meeting before the start of each school year.		
9. Has the Governing Board authorized the principal to waive all or part of the activity fee if it creates an economic hardship for a student? – The Governing Board authorizes principals to waive all or part of the		

fee if it creates an economic hardship for a student at a Board Meeting before the start of the each school year.		
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If you answered NO to any of these questions, then the activity is not tax credit eligible. If you are not certain how to answer any of the above questions, you should consult the Accounts Payable, Finance, or Internal Audit before offering tax credits for the activity. The answer to questions 8 and 9 are yes, see above.

STOP!

Recreational activities such as a trip to an amusement park with no curriculum related program or study are NOT eligible for the extracurricular activities tax credit! For example, a trip to Magic Mountain or Disney just to ride the rides or a class trip. Please see the [AZ Department of Revenue guidance](#) for more information.

Character Education Program

Tax credit donations also qualify for expenses associated with a qualifying character education program. A character education program is a program defined in [A.R.S. § 15-719](#). Each district may develop its own course of study for each grade. At a minimum, the character education program must include:

- Instruction in the definition and application of at least six (6) of the following education traits: truthfulness, responsibility, compassion, diligence, sincerity, trustworthiness, respect, attentiveness, obedience, orderliness, forgiveness, virtue, fairness, caring, citizenship, and integrity.
- Use of activities, discussion and presentations to illustrate and reinforce the application of the character traits.
- Presentations by teachers or mentors who demonstrate the character traits.

Undesignated Donations

Your site council or Campus Improvement Team (CIT) shall determine how undesignated contributions are used.

Discontinued Activities

Unspent ECA contributions at the end of the fiscal year that were previously designated for a specific extracurricular activity or character education program, such as the school band, can be reclassified to undesignated contributions in the following fiscal year but **only if** 1) that specific purpose or program has been discontinued or 2) the specific purpose or program has not been used for two consecutive fiscal years. In the following fiscal year, those contributions would be considered undesignated and the school's site council would determine how the contributions are used.

Accounting for the Tax Credit

Tax credits can ONLY be collected for and spent on extracurricular activities or qualifying character education programs. Before and/or after school activities, clubs, sports, etc. are eligible. All field trips, including daytime field trips, are considered extracurricular activities and are eligible.

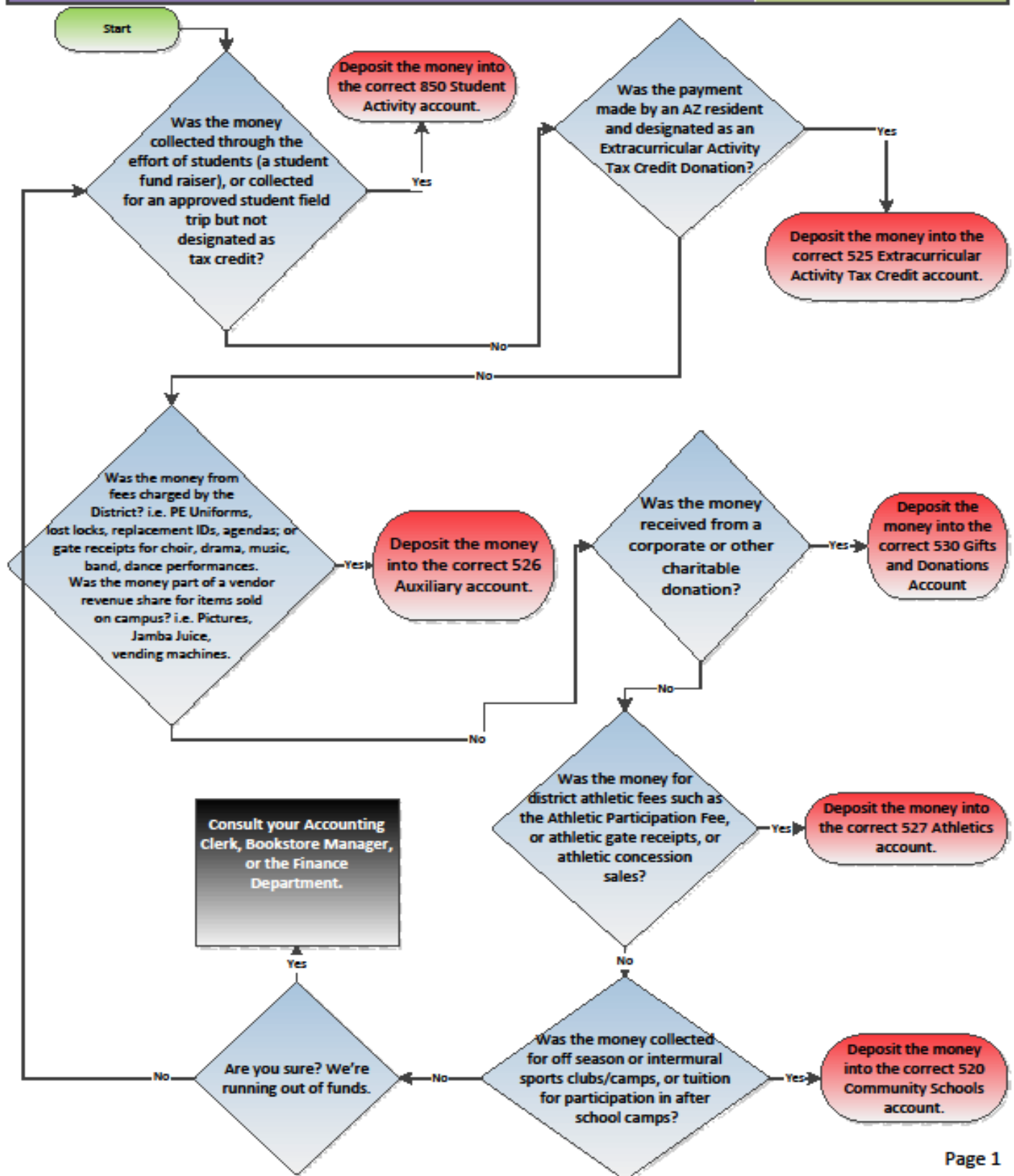
Tax Credits

- Can be made online using the link on the district website.
- \$200 maximum for single taxpayer/\$400 maximum for married taxpayer
- Complete Social Security Number is NOT required; only the last four digits will be used.
- Only personal taxpayers can take the tax credit. Businesses are not eligible.
- Tax credits can be received through April 15. Taxpayers can apply payments made from January 1 through April 15 to the current or previous tax year. The year to which they apply the credit is the responsibility of the taxpayer and questions should be referred to the individual's tax preparer. When possible, complete receipts as you receive donations.
- All tax credits received or mailed to the District Office will be sent to the designated school. This includes payments received during Winter Break.
- In January, an email will be sent containing procedures for processing the tax credits along with a copy of the AZ Department of Revenue form. The State requires the amount spent for each activity program to be listed on the report.
- Keep copies of receipts for seven (7) years.
- Tax Credit Donations are NON-REFUNDABLE.
- Receipts should be made according to the date the payment was received.

More information is available through the [Arizona Auditor General](#) or the Tax Credit AMG Reference: [AMG FBS Tax Credit Donations](#)

Cash Deposit Decision Chart

June 14, 2016



Expenditure Object Codes

M&O OBJECT CODES

PAYROLL

Teacher	6111
Certified Substitutes	6112
Certified Addendum	6117
Extra Duty Pay – Certified	6121
Certified Sub filling a vacancy	6122
Classified – Regular Staffing	6151
Classified Substitutes	6152
Overtime	6153
Classified Addendum	6157
Temp/Extra Duty (Classified)	6161
Classified Sub Filling a Vacancy	6162
Health/Dental Insurance	6210
OASI (Social Security)	6221
State Retirement Contributions	6231
Worker's Compensation	6260

SERVICES

Purchased Services	6301
Admissions/Registration (Employee, non-student)	6302
Registrations W/O Travel	6303
Repairs	6430
Computer Repairs	6432
Rentals	6440
Permits	6495
District Pupil Transportation	6510
Contracted Pupil Transportation	6519
Telephone	6531
Postage	6533
Printing	6550
Tuition	6563
Travel (employee)	6580
Mileage-In District	6581

SUPPLIES & MATERIALS

Supplies and Materials	6610
Warehouse Supplies	6611
DVUSD Catering	6615
Technology Supply	6650

MISCELLANEOUS

Dues and Fees	6810
Miscellaneous	6890
Refunds of Current Year's Revenues	1700
Refunds of Prior Year's Revenues	6891
Student Travel	6895

CAPITAL OBJECT CODES

INSTRUCTIONAL AIDES

Library Books	6641
Textbooks	6642
Instructions Aids	6643
Software License	6644
Software	6645

PROPERTY

Land Improvements	6710
Building Improvements	6720
Athletic/Band Uniforms	6732
Furniture/Equipment (Under \$5,000)	6731
Furniture/Equipment (=>\$5,000)	6733
Computer Hardware (Under \$5,000)	6737
Computer Hardware (=>\$5,000)	6739

CASH ACCOUNT OBJECT CODES

ALL OBJECT CODES CAN BE USED. NO
RESTRICTIONS WITH CASH ACCOUNTS

Type	Object Code	Description	Examples
	SERVICES		Professional services, property services, other purchased services
M&O	6301	Purchased Services	field marking, food handlers card, installations, rental of venues (like prom or the pool), room rentals, Smartboard installation, testing services (eg. AP exam), vehicle emissions, webinar training outside of implementation
M&O	6302	Employee Conf/Class Registrations - Out of Valley	Out of Valley conference registrations
M&O	6303	Employee In-State Registration - No Travel	In-Valley Conference registrations / classes (non student: CPR, First Aid) that do not require travel
M&O	6310	Legal	
M&O	6430	Repairs	Vendor is doing the repairs, equipment, instruments, reconditioning of helmets, window replacement/repairs, maintenance agreements
M&O	6432	Computer Repairs	
M&O	6441	Rentals	chairs, copiers, postage machines, rental of machines that do not include services
M&O	6510	District Pupil Transportation	airline for students/chaperones, charter buses, field trip transportation, internal transportation
M&O	6519	Contracted Pupil Transportation	
M&O	6511	AIA Charters	
M&O	6531	Telephone	Internet Wi-Fi, Verizon phone service, ZOOM License
M&O	6533	Postage	Fed Ex, Postal services, stamps, UPS
M&O	6550	Printing	Kinko's, printing and graphics
M&O	6580	Employee Travel	Conference Parking and Employee travel for professional development
M&O	6581	Mileage Reimbursement in District	Employee travel between schools -mileage reimbursement in district
	SUPPLIES		For general supplies of a consumable nature (lasting less than a year) such as pens, pencils, crayons and clay.
M&O	6610	Supplies & Materials	adapters, assessment materials, awards, balls (except for PE classes), banners/disposable signage, batteries, books for an employee's professional library, bulbs, food, fundraisers/fundraiser items, power cords, printer maintenance kits, shoes (band marching, spiritline, etc.), t-shirts, testing materials, trophies, yearbooks
M&O	6611	Warehouse Supplies	use only when ordering through the warehouse
M&O	6615	DVUSD Catering	catering provided by DVUSD
M&O	6626	Fuel	purchased from gas station for district vehicles
M&O	6650	Supplies-Technology Related	adapters, computer batteries, computer memory, flash or jump drives, headphones, keyboards, monitor stands, mouse, writable CDs/DVDs
	INSTRUCTIONAL AIDS & BOOKS		Items that are used in direct instruction with the students
CAPITAL	6641	Library Books	library books
CAPITAL	6642	Textbooks	textbooks
CAPITAL	6643	Instructional Aids	alphabet blocks, auto parts for shop class, balls (for PE classes), bats, calculators for students, cassettes and CD's, drama scripts/plays, films, globes, hockey pucks, instructional books not included in 6641/6642, instructional games, kits, magazine subscriptions, maps, math manipulatives, movie licensing, music rights, musical instruments (likely replaced rather than repaired), paperback books, posters, rackets, Read 180, royalties, sheet music, shot puts, workbooks
CAPITAL	6644	Instructional Software	instructional software license, online subscriptions, webinars
CAPITAL	6738	Non-Instructional Software	non-instructional software, I tune Apps
	PROPERTY/EQUIPMENT		Expenditures for capital assets, equipment, machinery, fixtures, buildings and land
CAPITAL	6710	Land Improvements	fencing, playground equipment, marquee, shrubs, trees, shot put ring, score boards
CAPITAL	6720	Building Improvements	doors, flooring
CAPITAL	6731	Furn/Equip <\$5,000	bookcases, building lettering, cables, cameras, chairs, chalk line dispensers, computer carts, copiers, desks, filing cabinets, ladders, large area rugs, java cards, helmets, mats, musical instruments, nets (tennis/volleyball), permanent signage, phones, power tools, projectors,web cameras, weights, shelving units, shoulder pads, tables, walkie-talkie radios (Facility items - drinking fountains, hot water heaters, light fixtures, sinks, toilets, wall mirrors)
CAPITAL	6732	Athletic/Band Uniforms	band, basketball jerseys ,football, lab coats, scrubs
CAPITAL	6733	Furn/Equip =>\$5,000	single item price including tax is over \$5,000
CAPITAL	6734	Vehicles <\$5,000	
CAPITAL	6736	Vehicles =>\$5,000	
CAPITAL	6737	Computer Hardware <\$5,000	computers, fax machines, I-Pads, I-Pods, monitors, printers, scanners, Smartboards, smart TVs
CAPITAL	6739	Computer Hardware =>\$5,000	single item price including tax is over \$5,000
	MISCELLANEOUS		Amounts paid for goods or services not properly coded to any other object code
M&O	6810	Professional Organization Dues	staff dues and membership fees, notary application fee, activenet fees, bank fees, on-line fees
M&O	6890	Miscellaneous	bookfairs, bus drivers (out of town expenses), donations, student scholarships, student memberships, TRP prizes
M&O	1700	Refunds of Current Year's Revenues	
M&O	6891	Refunds of Prior Year's Revenues	
M&O	6895	Student Travel (6510 is used for the transportation expenses)	chaperones, membership and competition fees, movie tickets, sports banquets, student registrations, student food, student travel and admissions, teachers traveling with students, tournaments

SECTION 2



DEPOSIT PROCEDURES

Cash includes currency on hand, such as petty cash, and cash receipts not yet deposited including checks, warrants, money orders, coins and currency.

Because of the high risk associated with transaction involving cash, we are required to maintain policies and procedures to safeguard, prevent loss or misuse, provide prompt and intact depositing, and ensure accurate recording.

All staff involved in the collection and deposit of cash are required to follow DVUSD procedures to properly safeguard and deposit all collections.

Cash accounts described in this section are

- 520 – Community Education
- 525 – Tax Credit
- 526 – Auxiliary
- 527 – Athletics
- 530 – Gifts and Donations
- 555 – Lost Book
- 850 – Student Activities

Separation of Duties

All offices/departments that collect cash by any means are required to maintain appropriate separation of duties. No one person can be responsible for selling/collecting, counting and depositing the money. At least two staff members should be involved in every cash deposit.

Timeliness and Deposit Requirements

Monies (cash or checks) collected to be deposited into any of the funds listed above must be deposited within one week from collection. One week is defined as seven calendar days or **five work days**.

Campuses are required to have a procedure in place to facilitate weekly deposits in order to better meet timeliness requirements.

Collection Date: Defined as the first date it is collected from a student, parent or member of the public.

For example:

A student brings a teacher money for a class t-shirt on September 1
The teacher brings the deposit to the Accounting Clerk on September 5
Accounting Clerk deposits the money in the bank on September 10

This deposit would NOT meet timeliness requirements. It was deposited nine days after it was first collected from the student. In order to make a timely deposit, the money would have to be deposited no later than September 8th.

Note: Thursday and/or Friday are recommended as deposit dates for K6, K8, and MS to keep cash on hand to a minimum over weekends. High Schools will deposit based on the weekly armored car pick up, more often if necessary if large amounts of cash are on hand.

Cash Collection Form

All Cash Collection Forms or Teacher Deposit Forms must contain the following elements.

1. Date – this is the date cash and checks are collected, not the date it is turned in to the front office
2. Documentation of items for which money is being collected
 - a. Cost per student/per item for inventory items being sold (typically any item sale or payment except a general donation).
 - b. Inventory quantity before sale and inventory quantity following sale, quantity of items sold
3. Amount collected in checks including payer, check number and amount; and cash by denomination
4. Signature verification of person collecting money (coach, sponsor, teacher)

5. Signature verification of person receiving the money for deposit (Accounting Clerk, Secretary, Bookstore Manager)

Documentation Requirements

Campuses are required to have a procedure in place for documentation and verification of cash collection at the **primary level**. Acceptable forms include a Cash Collection/[District Deposit Form](#) and/or a [Ticket Sales Accounting Form](#) /[Tally Accounting Form](#) . A signature of the collecting party or representative from the collecting party is required on the forms to verify the amount being submitted for deposit. The collecting party is usually the teacher, sponsor or coach but can also be other designated staff.

This means the teacher/sponsor/coach must complete a Cash Collection/Deposit Form or other appropriate documentation and submit the documentation to the front office with every deposit. Accounting Clerks and Front Office Staff should not accept a deposit without appropriate documentation of when the money was collected and for what purpose.

Primary level is the first level or step in the cash submission. This is when the money typically is collected from parents or students by a coach, sponsor or teacher.

Verification of the deposit amount is required from a **secondary level**. The secondary level should count the cash/checks, note any amount over/under and verify the deposit amount by signing the Cash Collection/Deposit Form and/or a Ticket/Talley Form.

Secondary level is the second level of verification in cash submission. This is typically when the money is submitted from the collector/coach/sponsor/teacher to the appropriate front office personnel.

Maintaining documentation – the Cash Collection/Deposit Form or Ticket/Talley Form submitted with the deposit must be kept on site for a period of three years following the end of the fiscal year.

Intact Deposits

All cash deposits must be made intact. Intact means checks and cash must be deposited in the same manner in which it is collected. The collector can make changes during the process of sale and collection. **No additional changes** can be made after the Cash Collection/Deposit Form is completed and signed.

The cash collection/cash drawer or money kept in a school safe is not to be used as a petty cash, change fund or to cash personal checks

Deposit Documentation

All Schools and Departments

Per the Uniform System of Finance Records (USFR), all cash deposits must be supported by appropriate reconciliation documentation. This documentation is to be completed by the individual collecting payments. This is an audit requirement and there are no exceptions.

Type of Collection	Reconciliation Form
Presale such as yearbook, t-shirts, field trips	District Deposit Form
Admissions such as performances or athletic events	Ticket Sales Accounting Form
Items in stock such as concessions, water, snacks, promotional items	Tally Sales Accounting Form

Cash collections are to be turned into the Accounting Clerk/Bookstore/Front Office daily and then counted and verified by the Accounting Clerk, Bookstore Manager, or designee as soon as possible after it is received. Please see the [Cash Collection](#) AMG for more information and reference material. All cash collections are deposited in whole and intact to the closest Chase Bank no less than weekly, but daily when a significant amount has been collected.

Bank deposit slips:

Bank copy – white (the bank will keep this copy)

School copy – pink

Finance copy - yellow

Make sure the bank validates all deposit slips and the deposit amount is validated correctly.

K-6, K-8, Middle Schools, Departments Cash Deposit

All departments and schools with the exception of high schools submit cash deposit information to the District using the iVisions (Dashbobard) Deposit Manager. Please see separate [step-by-step instructions](#) for deposit entry. The deposit must total the same amount deposited through Chase Bank.

After entering the deposit into the Deposit Manager, submit the **validated yellow** bank deposit slip copy, the white Chase receipt, and a printed copy of the Deposit Manager Deposit Report to Finance within one business day of completing the deposit.

Retain for your records as one packet all of the following:

- A. Deposit Slip **Pink** Copy
- B. Deposit Manager Deposit Report
- C. Reconciliation documentation
- D. Anything pertaining to the deposit as backup

K-6, K-8, Middle Schools, Departments Check Deposit

All departments and schools with the exception of high schools submit check deposit information to the District using iVisions (EIW) Deposit Manager. Please see separate [step-by-step instructions](#) for deposit entry. The deposit must total the same amount deposited through Chase Bank Check Scanner.

Retain for your records as one packet all of the following:

- A. Deposit Slip Pink Copy
- B. Deposit Manager Deposit Report
- C. Chase Submission Confirmation Receipt
- D. Chase Capture Summary Report
- E. Reconciliation documentation
- F. Anything pertaining to the deposit as backup

Maintain one master file of all your deposits for the school year. Retain these files on campus by school year for a period of seven years following the end of the school year in which the record was created per the [*AZ Library of Archives Retention Schedule*](#). For example, records for the 2012-2013 school year must be maintained until June 30, 2020.

For audit we must be able to show through documentation that the deposit can be reconciled for the amount collected, to the amount sold and that the sum was deposited in its entirety. The school is the department of record for this documentation.

HS Cash Summary

1. Complete the EOP process at the end of every day the terminal is used. The weekly Cash Summary is for deposits and sales made Wednesday through Tuesday (bank Wednesday morning) or Thursday to Wednesday (bank Wednesday afternoon)
2. Close the bookstore Wednesday morning or afternoon as appropriate to verify the weekly deposits before armored car pick up on Thursday.
3. Run InTouch report **Revenue Summary by Account and Revenue by Tender** setting the date range to receipts reconciled the preceding Wednesday through Tuesday or Thursday to Wednesday.
4. Count the cash on hand to be deposited. Run an adding machine tape of all checks and cash. The total amount of checks and cash should exactly equal the amount of revenue from the InTouch Report **Revenue by Tender**.
5. Complete the HS Cash Summary report.
6. Submit yellow deposit ticket, InTouch reports and cash summary reports to the Finance Department. Keep copies for school record.

See the InTouch Manual for additional information including screenshots from the InTouch software

SECTION 3



iVISIONS DASHBOARD REPORTS AND INSTRUCTIONS

DVUSD uses Tyler Technologies Infinite Visions (iVisions) financial systems. Schools and departments use the online Enhanced iVisions for non-stock items. iVisions EIW is also used to run reports to check account balances and assist in managing for purchases from the District Warehouse and requisitions budgets.

iVisions EIW Financial Reports and Information

A. Opening iVisions Website

1. Open Chrome or Firefox.
2. Log into the Portal using your Novell username and password. If you have forgotten your Novell password, call the helpdesk at 7-5140 to have your Novell password reset.
3. Select iVisions EIW on left side of the Portal page.

B. Login

1. Type in your Novell username and your Novell password.
2. Select the appropriate year under **Connection Group**.
3. Click on LOGIN located on right hand side of screen (just below first blue horizontal bar)

iVisions® Web Portal
Online Workflow

USER INFORMATION

User ID
Novell User Name

Password
Novell Password

☒ Remember Me

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CONNECTION GROUP

Name
FY1819

Entity	Name	Fiscal Year	Description
Entity1	FY1819	2019	DeerValleyFY1819
Entity1	TestFY1819	2019	TestFY1819
Entity1	FY1718	2018	DeerValleyFY1718
Entity1	FY1617	2017	DeerValleyFY1617
Entity1	FY1516	2016	DeerValleyFY1516
Entity1	FY1415	2015	DeerValleyFY1415
Entity1	FY1314	2014	DeerValleyFY1314
Entity1	FY1213	2013	DeerValleyFY1213
Entity1	FY1112	2012	Deer Valley FY1112

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Name
FY1819

Fiscal Year 2019
DeerValleyFY1819

Login

Figure 1 Logging into iVisions EIW

C. Generate a Budget Report (Current budget revenue and expenses)

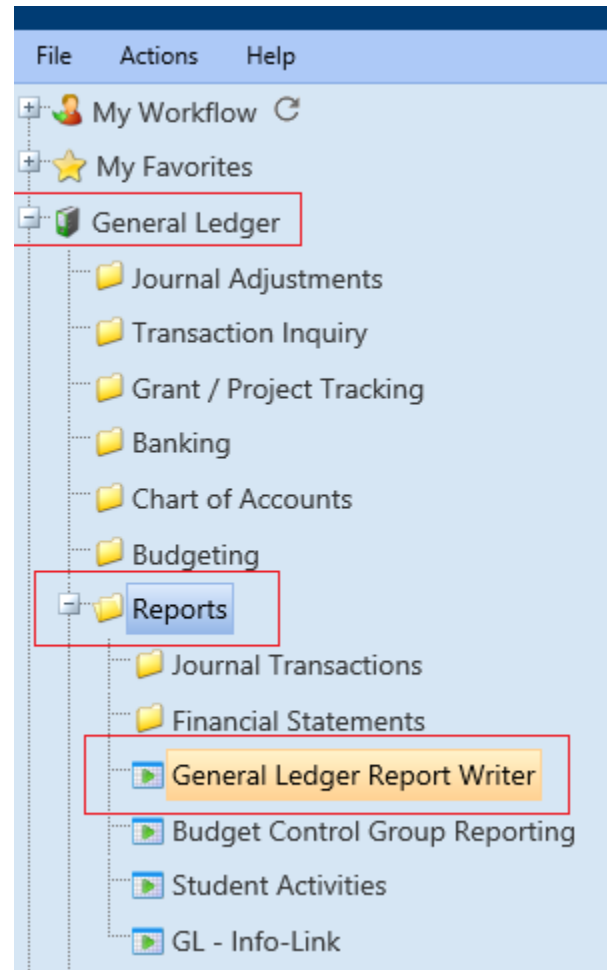
1. Click and open
 - General Ledger
 - Then click on Reports
 - General Ledger Report Writer
2. Highlight the report to generate
3. Go to **Actions/Print Selected Report**
4. Select the appropriate date range for the selected report.

Hint: Your report will only show the ending balance as of the end date you select and not the ending balance as of the current date.

To see the detail on the M&O Sub Allocation Report that will include the substitute and teacher names, and the date of the absence; select **Maximum Detail**. For all other reports, leave on **Standard Detail**. See also

STOP!

If you receive an error that indicates you do not have access, it is because you double clicked on the report opposed to going to **Actions/Run Selected Report**.



D. Review an Individual Line Item Budget/Revenue; Expense and Detail

1. Click and open
 - General Ledger
 - Transaction Inquiry
 - Account Detail
2. Enter the account number in the **Filter** section

Example: 515.000.1010.????.111

You must use periods instead of dashes and the ???? will show all detail

3. Click **Apply**
 4. Scroll to the right until you see the **YTD** column
 5. Click on the amount in the **YTD** column to see the detail for that account code
- Amounts that are “blue” on this screen are a link to drill down further.

To review specific Purchase Orders by Account

1. Select Purchasing & Payables
2. Select Reports
3. Select Purchase Orders by Account
4. Selection Criteria Account Mask enter account code
5. Select date range of the report you wish to run
6. Click Show Report

To review specific Warehouse Requisitions by Account

- A. Select Warehouse
 1. Select Reports
 2. Select Orders by Account
 3. Selection Criteria Account Mask enter account code
 4. Select date range of the report you wish to run
 5. Click Show Report

To review specific pay periods

- A. Select General Ledger
 1. Select Reports
 2. Select General Ledger Report Writer
 3. Select the date range from the cut off periods
(From the Hourly/Substitute/Extra Duty Pay Schedule from Payroll Dept.)

Example: If you would like to see pay period (Voucher) 6 select the following dates:
From date 08/24/2013 to date 09/06/2013

This will show all paid amounts for this pay period

SECTION 4



TRAVEL AND TRANSPORTATION

Employees traveling on behalf of Deer Valley Unified School District on approved District travel are required to obtain Cabinet or Governing Board approval before registering for a conference or event. Some expenses may be paid in advance of travel but others are reimbursable only and only while on qualifying travel status. Requirements and authorization timelines may differ for qualifying travel while chaperoning students versus traveling without students to a conference or other qualifying event. Mileage driven in a personal vehicle to and from a work-related activity may also be reimbursed. All mileage reimbursement claims must meet guidelines established by the Arizona Department of Administration Government Accounting Office.

TRAVEL AND TRANSPORTATION

Employee Out-of-Valley Travel Procedures

All district employees who wish to attend a seminar, conference, workshop or other job-related function, outside of Maricopa County must complete the Authorization for Employee Out-of-Valley Travel process. The traveler must first complete an electronic travel request on the DVUSD Travel site <https://travel.dvusd.org>. Approval from the traveler's supervisor, Budget (Accounts Payable) Department, and Cabinet or Governing Board level must be obtained **BEFORE** any travel arrangements are made including conference registration.

All overnight student trips and overnight, out-of-state employee travel must be Governing Board approved prior to making any travel arrangements.

Please see the [Employee Travel AMG](#) for more information and reference material.

For Student Travel-Use the Out of Valley Paper Form

1. Refer to the Administration Leadership and Services (ALS) portal page for Student Travel information.
2. Refer to the ALS Student Travel Red Handbook located at the schools for required Board packet instructions and for procurement and payment.
3. Overnight student trips must be approved by the Governing Board, Budget and Purchasing.
4. Student Travel Board packets are to be sent to ALS 90 days prior to the trip.
5. Requisitions are created and attached to the Board packet.
6. Requisitions go through the approval process for correct coding and budget then to the buyer in Purchasing for final procurement approval.
7. PO's will be created to reserve the dates. Any payments made prior to Board approval is made at your own budget risk.

Employee Out-of-State Overnight Travel Procedures

The following information is required for DVUSD employee travel.

1. Complete and submit the digital **DVUSD Employee Travel Authorization** form. Log into the DVUSD Travel site at <https://travel.dvusd.org> using your Novell credentials. (Add the Travel site to the My Menu favorites on your Portal page for easy access)

Follow the steps listed on the Instructions for Filling out Authorization for Employee/Student to travel Out-of-Valley.

INSTRUCTIONS FOR FILING OUT
AUTHORIZATION FOR EMPLOYEE/STUDENT TO TRAVEL OUT-OF-VALLEY

1. Log into the DVUSD travel site at <https://travel.dvUSD.org> using your Novell credentials. (Add the travel site to the My Menu favorites on your Portal page for easy access)
2. Click on Create New Travel Request (blue button)
3. **Traveler:** Enter the name of the district employee traveling out of the valley.
4. **Start and End Date:** Fill in the date and time you are leaving. And fill in the date and time that you are returning.
5. **Work Days Away:** fill in the **Total number of days** you will be absent from your job.
6. **EDUCATIONAL PURPOSE:**
Reason for Attending: Provide information regarding how this training is relevant to your position and professional growth.
7. **EVENT:** You can select an existing Event or click on Create New Event.
 - a. **Travel Type:** click on Employee
 - b. **Event Name:** Enter conference, workshop or function name
 - c. **Event Description:** Enter brief description of the event
 - d. **Location:** Enter Address, City, State, Zip code and county
8. **TRANSPORTATION:**
Travel will be by: Check one of three boxes
 - * **District Vehicle:** Traveler makes his/her own arrangements.
 - * **Private Car:** Enter insurance company and policy number.
 - * **Other:** Specify plane, train or bus and provider.
9. **ESTIMATED COST:**
Click on the ADD EXPENSE button then click on the drop down bar and choose an expense. Enter estimated expenses and an account code for **each** cost and don't forget to click on save each time. Enter in the notes pertinent information such as you are splitting the room cost, paying with a P-card, etc. Enter \$0.00 when there is no cost and in the notes say why it is free (you are presenting at the conference, you are carpooling, lodging is included in registration fee, etc.).
 - A. Substitute-Enter costs.** If a Substitute is needed click on Add Substitute cost to enter the cost for your Substitute. Average \$100 a day.
 - B. Transportation-Enter estimated cost.**
 1. District Vehicle – No requisition needed and no cost
 2. Private Car -
 - a. To calculate dollar amounts take the estimated round trip miles minus your commute miles times .445 cents.
 - b. Commute miles are the miles you drive to and from work

- c. *Include the dollar amount when calculating for the reimbursement requisition. Reimbursement will be made using the travel claim.*
- 3. Other- Plane, train, bus.
 - a. State in notes if paying with a P-card or Purchase Order
 - b. *If the traveler paid with personal funds include the dollar amount when calculating for the reimbursement requisition. Reimbursement will be made using a travel claim.*

C. Registration-Enter Cost

- 1. In the notes add if paying with a P-card or Purchase Order.
- 2. If the vendor is covering the cost mention that and why in the notes and enter \$0.00.
- 3. If the traveler paid with personal funds include the dollar amount when calculating for the reimbursement requisition. Reimbursement will be made using a travel claim.

D. Meals and Lodging-Enter estimated costs for each

- 1. Travelers are required to pay for meals and lodging with personal funds. No P-cards are to be used.
- 2. Refer to the GAO Meals and Lodging maximum reimbursement rate to calculate maximum daily costs. The rates are located on the travel website home page under Travel Procedures and Guidelines click on employee travel, click on AZ GAO Meals and Lodging Reimbursement Rates.
- 3. Meals that are provided at the conference and hotel are not reimbursable.
- 4. Calculate and enter the daily allowable meal rates and the daily hotel costs. Meal rates are not a per diem. You claim what you actually spend up to the maximum allowable rate minus provided meals.
- 5. If staying at the conference designated hotel cost for lodging is allowed to exceed the maximum daily rate. Documentation must be provided showing conference designated hotel and rates.
- 6. Include the dollar amount when calculating for the reimbursement requisition. Reimbursement will be made using a travel claim.

E. Other-Enter estimated costs.

- 1. In the notes enter what the costs are for such as taxi, parking, car rental and if paying with a P-card.
- 2. P-cards are allowed to be used for a taxi to the hotel and airport, parking and car rental. Airport parking is restricted to a cost of \$6.50 a day. Use personal funds if cost is more than \$6.50. Always use the most economical means of transportation and parking.
- 3. If the traveler will be paying with personal funds for the taxi, parking, car rental include the dollar amount when calculating for the reimbursement requisition. Reimbursement will be made using a travel claim.

10. ACCOUNT CODE: Enter Account code for each cost. Contact your Accounting Clerk or Bookstore Manager for the code you will use.

11. FILES: Attach conference information showing dates, the location, agenda, meals provided and designated hotel and rates.

12. ACTIONS: Under the actions tab you will reassign your travel to your supervisor for approval. Your request will be returned to you either approved or denied.

After traveler receives Cabinet or Board approval the following items are the responsibility of traveler:

SUBSTITUTES-Traveler must arrange for substitute, if required.

VEHICLE RENTAL-Traveler must arrange for out of town vehicle if needed and may use a District P-Card for vehicle rental but must retain and submit all required receipts.

REGISTRATION-Travel request should have all required approvals prior to registering for an event.

13. REQUISITION: The traveler must notify the Secretary/Accounting Clerk/Bookstore Manager that a requisition is needed for reimbursement.

****It is up to the traveler to make sure that a requisition for reimbursement has been submitted and a PO created prior to the trip.** The requisition for reimbursement must be neutered no less than three weeks prior to the first date of travel.

CREATING THE REQUISITION FOR REIMBURSEMENT

The total amount of the requisition should equal the total of the ESTIMATED COST the traveler will be paying with personal funds. Reimbursement will be made using a Travel claim form.

Use the traveler name as the vendor (last name first in vendor screen) and use object code 6580 for employee travel.

Name of the conference, location and dates of the trip is required.

As in the example below enter in the description box:

REIMBURSEMENT FOR TRAVEL FOR THE STEM CONFERENCE LOCATED IN SAN DIEGO
CA ON 07/18/18-07/21/2018

Upon returning from travel a [DEER VALLEY UNIFIED SCHOOL DISTRICT #97 TRAVEL EXPENSE CLAIM](#) form must be completed for reimbursement of travel expenses. The Travel claim form is located on the travel website homepage under Travel Procedures and Guidelines, click on forms and documents, then click on travel reimbursement form.

Submit CLAIM to **Accounts Payable Department** with original receipts:

- a. Conference brochure that includes name, date location of conference and designated hotel/block rate
- b. Conference agenda
- c. Airline ticket receipt
- d. Lodging receipt

- e. Registration
- f. Incidental receipts (taxi/uber/lyft/parking, etc.)
- g. Google Maps for mileage

All receipts must have dates, show that a payment was made, and show a \$0 balance due. Travel Reimbursement form should include a separate line for each day of travel. Multiple expenses can be included on that line such as lodging and meals. Lodging and meals should be broken down by day on the form.

Supervisors can request a traveler submit receipts for meal reimbursement or the traveler will be reimbursed the allowable reimbursement rate delegated by the Arizona Office of Administration based on the amount of time the employee was on qualifying travel status.

For more information on Travel:

[AMG-Field Trip-Student Travel Overnight or Out of Valley](#)

[AMG-Employee Travel](#)

INSTRUCTIONS ON HOW TO CLOSE YOUR TRAVEL REQUEST AND FILL OUT YOUR TRAVEL EXPENSE CLAIM FORM

After the trips the traveler must close out their travel request in the travel site. They must first enter in the tool all final costs regardless if they submit a travel claim or not. Then close the request.

HOW TO CLOSE YOUR REQUEST:

To close your travel request go to the travel site at travel.dvusd.org and under Quick Access click on All My Travel Requests.

Choose the trip you want to close.

Under the Costs tab enter actual final costs for each expense and final reimbursement amounts. Under the Actions tab click on the close button to close the travel request.

HOW TO FILL OUT A TRAVEL CLAIM FORM:

The travel claim form must be filled out completely with all required signatures and submitted within 30 days of the trip. Attach all itemized receipts and required documents.

Reimbursement can take approximately 2 weeks to be processed and delivered after receiving the proper submission of paperwork.

1. Under column marked **DATE**, fill in the date you are leaving, every date you will be gone, and the date you are returning. For each date fill in your information across the row (meals, lodging, etc.).
2. **Under Departed From/arrived at**, on the first day of travel fill in where you are departing from (Home, Phoenix, AZ) and the arriving city the conference is in. **ON THE DAY YOU RETURN**, fill in the same information. The city location designates the maximum allowable reimbursement rate.
3. Fill in **Private Vehicle Mileage if appropriate**. If traveling from home print out 2 Travel maps (Map Quest). One for the miles traveled to the conference and the second showing the miles traveled from home to work (commute miles). The traveled route must be the most direct one. You must subtract commute miles if traveling from and to home. Commute miles are not reimbursable.
 - a. Subtract commute miles if traveling from and to home.
 - b. Add up mileage and multiply it by .445 for mileage amount claimed.
4. **Under Meals**, see Appendix B for maximum allowable daily reimbursement rates. Meal receipts are not required. P-card may not be used to purchase meals. You must subtract all provided meals from the GAO allowable maximum rate for your daily allowable rate. Enter the **actual amount spent** up to your allowable daily rate.
 - a. On the day of departure and return you are entitled to a reimbursement for actual amounts spent up to 75% of the Full-Day meal reimbursement rate of the trip destination. Meals that are provided on travel days are subtracted out by their Full-Day rate amount.
 - b. Claim the **actual cost of meals** up to your allowable daily meal rate.
 - c. **No reimbursement** is made for any meals provided at the conference or hotel.

- d. The meal reimbursement rate includes cost of the meal, tax, tip and cost of the transportation to and from the restaurant.
 - e. To be in travel status, you must be more than fifty (50) miles from both your residence and your work.
5. **Under Lodging**, see Appendix B for maximum reimbursement rate. *If the cost of the room is more than the allowable rate and it is a conference-designated hotel, a copy of the conference brochure must accompany the lodging receipt to receive any payment over the allowable amount.* The original itemized receipt for lodging is required for reimbursement. If the hotel is booked and the conference doesn't designate an overflow hotel you should stay at some place that is under the maximum allowable rate. Lodging receipts must have notation if expense is shared with another traveler. Enter the daily lodging amounts.
6. **Under Transportation**, fill in the cost of airline tickets, or other transportation costs if paid for by the traveler. Attach flight ticket and itemized receipts.
7. **Under Other Allowable Expenses**, fill in incidental costs (taxis, parking, car rental, etc.). Use this column for registration costs if paid with personal funds. Original itemized dated receipts are required for these expenses and must be submitted with a claim. Taxi and Uber receipts should have the date, location and amount listed. Personal telephone calls, travel insurance, seat upgrades are not reimbursable. Tips for bellhops or maids are part of your allowable meal reimbursement amount. Per the GAO 5095 the airport parking maximum allowable reimbursement rate is \$6.50 a day.
8. **Under Amount Claimed**, add up each row for daily totals for meals and lodging, and other expenses. Exclude mileage, which is calculated separately and entered on the Grand Total line under the mileage column.
9. **On the Grand Total line**, add up all five columns to calculate the Grand Total Amount claimed.
10. Enter PO number and Account Code.
11. Enter Travel request number
12. Fill in Purpose of Travel
13. The administrator who is funding your travel should sign on the approval line.
14. Attach required ORIGINAL itemized receipts to claim form. Attach designated hotel documentation if lodging exceeds the maximum allowable rate.
15. Sign and date claim form. Send it to the Accounts Payable Coordinator in the District Finance Department within 30 days of the trip.
16. Reimbursement could take approximately 2 weeks to be processed and delivered after proper submission of paperwork.

*Reimbursement rates for Out-of-Valley Travel are in accordance with the Arizona Department of Administration. General Accounting Office (GAO) Arizona Accounting Manual Topic 50-Section 95. To use **Appendix B**, the index to calculate meal/lodging allowances*

- 1. Find the applicable state and city in the Meal/Lodging Index*
- 2. Use that allowance to determine the reimbursable amounts for the travel.*
- 3. If the city is not listed, refer to the county in which it is located.*
- 4. If neither the city nor the county appears on the index, the lodging default rate is \$91 per traveler, per night and the meal rate is \$41 per traveler, per day.*

REMEMBER: If the cost of the room is more than the allowable amount and it is a conference-designated hotel, a copy of the conference brochure must accompany the lodging receipt to receive any payment over the allowable amount.

Contact the Accounts Payable Coordinator at 623-445-5041 (55041) if you have any questions concerning lodging, airfare or any travel.

Travelers cannot use a District P-Card to purchase meals while on travel status. Meals while on travel status must be paid by the traveler and claimed on the reimbursement form

Reimbursement could take approximately two (2) weeks after proper submission of paperwork to be processed and delivered.

Meals/Lodging - **Will NOT** be prepaid by the District for employee travel (except for Student field trips). Rates refer to Arizona Accounting Manual Section II-D-V-I dated 12/15/2016 (Appendix B). There is an exception for conference lodging for employees staying at a conference-designated hotel. Reimbursement will be made if a conference brochure indicating the lodging location and rate is submitted with the lodging receipt.

District Transportation Charges

1. All high school trips using a school vehicle (except for the micro bus) will be charged per mile. The k-8 & middle school trips will be charged 34.5 cents and for high school trips will be charged 25 cents per mile. In addition the school will pay for any fuel if purchased. If the vehicle is fueled up at the transportation yard, it will be at no cost.
2. All other trips using a district vehicle (including handicapped buses) or a charter bus will be charged for the use of that transportation with the following exceptions:
 - A. Regularly scheduled athletic practices and events.
 - B. Special Olympics
 - C. In-district CBI trips.
 - D. Regional and State competitions/festivals. (by listed constituent group below)
 - i. Academic Decathlon (**AAD** only)
 - ii. Choir (**AMEA**/ACE only)
 - iii. Marching/Concert/Jazz Band (**AMEA**/ABODA only)
 - iv. Speech and Debate (**AIA** only)
 - v. Theatre, Mock Trial (**AIA** only)
 - E. In-district Performing Arts Assessments (**ADD**).

3. The account code to be charged must be entered on the "Field Trip Request" form. After completion of the trip, the Transportation Department will calculate the cost of the trip and the charge will be made to the applicable account. Any monies that are collected for the field trips must be deposited into the appropriate fund (Student Activities, Community Education, etc.).

NO REQUISITIONS ARE NEEDED TO PAY FOR FIELD TRIP TRANSPORTATION USING THE DISTRICT TRANSPORTATION DEPARTMENT.

4. All costs for the use of transportation (including summer trips) will be calculated at the following rates:

Buses - \$2.00 per mile and \$25.00 per hour for the driver

Additional information on charges should be obtained from the Transportation Department.

5. District vehicles may not be driven out of state.
6. No vans may be rented that are larger than 10-passenger vans.
7. To obtain a charter bus, a non-stock requisition must be submitted to the Finance (budget) Department prior to the trip. If a trip is outside Maricopa County, an ["Authorization to Travel Out-of-Valley"](#) form must also be completed (athletic trips excluded). All chartered buses must be on the Purchasing Department's approved list.
8. Athletic trips
 - A. If a school requests a charter bus then the school will pay the additional cost
 - B. If a district bus is not available then the school does not pay the additional cost for a charter bus.
 - C. If a trip is out of state, then the school will pay for any out-of-state costs (i.e. mileage, driver, time, etc.)

Mileage Reimbursement

1. Mileage for authorized travel using a personal vehicle while conducting District business required for an employee's position will be reimbursed 44.5 cents per mile.
2. Travel to a duty post in the District is not reimbursable. When traveling to a duty post out of District, the traveler must deduct commute miles from home to official duty post from the overall distance traveled from their residence to the out of district event and only the difference is reimbursable.
3. See the attached [Travel Expense Claim form](#) filled out for mileage reimbursement.
4. **Mileage is reimbursable expenses only.** At no time shall an employee use district P-Cards or Gas Cards to fuel their car. Schools/Departments are responsible to authorize mileage reimbursement expenses and incur the cost of the reimbursement.

SECTION 5



MISCELLANEOUS

Cash Advance (High Schools)

Clubs at the high school can request and receive up to \$50 as a cash advance from the point of sale system in the bookstore. Each club may only receive one \$50 cash advance at a time. Cash advances must be approved by the school administrator and club sponsor before the bookstore is permitted to process the request. If using 850 funds student minutes are required. A cash advance should be obtained from the bookstore on the day the individual intends to spend the money, and receipts and change from the purchase should be returned to the bookstore within 24-hours of the purchase and must be returned before the club is eligible to receive any future cash advance. As with any District purchase, a detailed line-item receipt totaling the exact amount of the purchase must be provided and maintained on record in the bookstore. Individuals are not allowed to spend more than the amount authorized in the cash advance and may not be reimbursed for additional expenses incurred without prior authorization.

Donation Procedures

Cash Donations

The school/department deposits the money into a Fund 530 account. If the donation is \$100 or more, a ***Receipts for Donations*** form is completed and sent to Shelly Goettl in Fiscal Services. After Governing Board approval, the donor receives a "Thank You" letter on behalf of the Board and a copy of the Receipts for Donations form.

Non-Cash Donations

The school/department completes the ***Receipts for Donations*** form and sends it to Purchasing. Purchasing assigns a value to the item(s) and sends the form to Shelly Goettl in Fiscal Services. After Governing Board approval, the donor receives a "Thank You" letter on behalf of the Board.

Donations under \$100 do not need to be submitted to the District Office. Please see the [**Gifts and Donations**](#) AMG for more information and reference material.

Donation of Gifts Card

Donated gift cards are treated as cash. Document the receipt of all gift cards but also obtain Governing Board Approval if the collective value of the cards is greater than \$100. For example, if a campus receives 12 gift cards valued at \$10 or one gift card valued at \$120, both donations must be submitted to the Board for approval.

Establish a procedure to document receipt and distribution of the gift cards. It must include:

1. Date
2. Name of person to whom the gift card is being allocated.
3. Signature or initials of the person signing out the gift card.
4. Signature or initials of the person receiving the gift card.
 - a. Signature of the person receiving the gift card can be waived if it is being signed out as a donation to the district student/family. In this case two (2) staff signatures are required.
5. Purpose for which the card is being allocated.

Cards assigned for staff to use have the following additional requirements:

1. Staff must return any unused portion of the gift card. Document remaining balance on the gift card sign out sheet. It would be a best practice to document and initial the return of the card and its new value on the sign out sheet.
2. A receipt for items purchased must be retained with the sign out sheet.

All gift card supporting documentation, receipts and sign outs, must be maintained on campus for three years following the end of the current fiscal year.

Reference:

A.R.S

13-3301

15-347

15-705

15-1121

15-1241

Governing Board Policy

JJE Student Fundraising Activities

JJE Student Activities Funds

JJE Contests for Students

JJE Extracurricular Activity Eligibility

JJE Public Gifts/Donations to Schools

Employee Benefits

All funds/budgets/accounts are charged for employee benefits.

In FY22, these benefits are 7.65% for social security, 12.41% for state retirement and 0.29% for worker's compensation for a total of 20.35%.

Example: An employee is paid \$500.00 from a Community Education account. Assuming the employee is part of the state retirement plan, this account will be charged \$601.75.

These benefits are added to any payroll expense.

Extracurricular and Other Fees

All fees charged by DVUSD (District Fees) must be authorized by the Governing Board. The Finance Department presents a list of authorized fees including the Athletic Participation Fee, ID and Lock Replacement Fees, parking, tuition, etc. to the Board every June for approval for the following school year.

Fees for field trips and extracurricular activities are approved for \$1 up to but no more than the cost of the activity but fees may be rounded.

Please refer to the current [**Fee Schedule**](#) for current authorized fees.

Food Purchases

In District (On Campus)

The following guidelines are proposed to set parameters for food expenditures.

Occasional meals may be provided in order to recognize and celebrate contributions of staff are permitted. This should be no more than once per month.

Food purchases for staff or parents must comply with the Gift Clause of the Arizona Constitution and should be nominal. Auditors recommend partnering with PTA/PTO or business partners to provide staff meals whenever possible opposed to purchasing through the District accounting system.

In addition, schools and departments may provide snacks or a meal for their entire staff at a scheduled time up to twice during the school year regardless of the meeting length.

Meetings between groups of employees at a local restaurant are not reimbursable with district funds or appropriate for P-Card usage.

Out of District (See Also [Travel Procedures](#))

Out of District meals while an employee is on travel status are reimbursable according to the reimbursement guidelines in Governing Board policy DKC – Expense Authorization/Reimbursement

School district employees who incur expenses in carrying out their authorized duties shall be reimbursed by the District upon submission of allowable supporting receipts, provided that prior authorization has been granted by the Superintendent.

Reimbursement amount shall not exceed the maximums established pursuant to A.R.S. 38-624.

Reference: [AMG FBS Meals for Staff and Parents](#)

Gifts

Article 9, Section 7 of the Arizona Constitution prohibits a gift of public funds by any public entity, including school districts. A district expenditure is not an illegal gift of public funds if

1. The money is used for a public purpose
2. The District receives a sufficient benefit or consideration for the money spent

Non-cash charitable activities such as food or clothing drives sponsored by students or employees are permissible but should not expend public funds or create the perception funds are being spent to generate donations for a charity. DVUSD funds may not be used to subsidize fundraising expenses or to increase donations.

A state department or agency may accept gifts and donations from public and private entities for the conduct of employee recognition programs. Gifts and donations for employee recognition programs are subject to the requirements of title 35, chapter 1, article 3 and chapter 23 of this Title.

Gifts to Staff from District Funds

Tokens of appreciation, small gifts or incentives can be provided to staff on an occasional basis but any such gift shall be of nominal value (\$50 or less) and may be purchased through Fund 530 Gifts and Donations. For the purposes of an employee recognition program, occasional indicates the same employee shall not regularly receive the recognition award.

Students may also authorize the expenditure of Student Activity Funds (850) to provide nominal gifts or tokens to staff. Purchases must be approved at a meeting of the club and approval documented through official club meeting minutes.

Reference: [AMG FBS Employee and Volunteer Recognition](#)

Gas Cards (High School and Transportation Only)

High school campuses are provided with gas vendor credit cards for Chevron, Exxon/Mobil, and Shell gas stations for the purpose of refueling campus vehicles driven out of the valley. Plan ahead and ensure vehicles are fueled at a District fueling station prior to leaving for a trip. Gas cards should be used only when the distance of the out of valley trip is greater than the vehicles fuel capacity and refueling is needed to return safely to the school.

Must sign a user agreement before using a gas card.

Allowable Purchases

The only allowable charge for gas cards is fuel for district vehicles being taken out of the valley.

Note: Fueling District vehicles at District fuel pumps, such as at transportation, is free of charge to schools whereas schools are assessed the cost of fuel purchased on gas cards.

Journal Entry

The [Steps to Create a Journal Entry](#) should be used for all journal entries except for payroll expenditures. This includes:

1. Correcting the account code for a deposit
2. Re-coding of purchase orders, warehouse requisitions, p-cards, catering, field trips, etc.
3. Intra-fund transfers (same fund, same school)

Please refer to [How and What to Submit with a Journal Entry Form](#) and **Journal Entry Options** for additional information. Journal Entries submitted without correct backup documentation may be returned to the originator.

Memberships

Memberships purchased with District funds are considered District property. Billing addresses and contact information should be the address and contact information for the school/department and not a personal individual address or contact information. Should an individual with a professional membership purchased through District funds leave the District, the membership should transfer to the replacement whenever possible.

When purchasing a membership with grant funds, the membership must be a site or school membership. Individual memberships cannot be purchased using Grant funds.

Petty Cash Fund

Each school is allowed a \$300 petty cash fund. Petty Cash Fund money is to be used on an **emergency basis** for items that cannot be ordered with a purchase order or P-Card.

In August, each school will receive a check for \$300 payable to the principal to establish the fund. The principal is to cash the check and return the entire fund to the school safe. Each campus must prepare a requisition of up to \$2,000, also payable to the principal, to replenish the fund throughout the school year. Limit the number of *PO Change Forms* required during the school year by estimating by fund how much will be spent from each fund type and creating a line item for each in the requisition. The description for each line item should state "To reimburse the (school name) Petty Cash Fund for the 20XX-20XX School Year".

Campuses must establish a procedure for sign out of Petty Cash. Document distribution of Petty Cash using the ***Petty Cash Usage Log*** [*Petty Cash sign out form*](#). Please note two (2) sets of initials are required on the log when cash is being signed out and returned, the staff member distributing Petty Cash and the staff member receiving Petty Cash. Collect and maintain detailed receipts for every purchase and document the account code and reason for the expense on each receipt. The total of cash on hand and total value for receipts should equal \$300 at all times. Petty Cash is signed out at time of need with all receipts and unused portions being returned to the accounting clerk or responsible staff member the following day.

Reimbursement during the fiscal year:

As the money is spent you will collect the receipts. Complete a Petty Cash Reimbursement Form to replenish the Petty Cash. The amount can be any amount up to \$300 and it is not necessary to wait until all \$300 is spent. When completing the form it will specify each account to be charged and the amount is the total of all receipts for that account code. It is not necessary to list each receipt on the form, you may include an adding machine tape or a separate listing showing each receipt.

Send the complete form and all original receipts to Accounts Payable and keep a copy of all the forms for school record. The original receipts can be taped or stapled to a piece of paper. Please do not tape over words, numbers or dates or use a highlighter, as this makes the ink disappear. Write account code on corresponding receipts with a short description of the reason for the expense. The school will receive a check, payable to the principal, for the reimbursement amount requested. After each reimbursement begin using a new Petty Cash sign out form and attach the previous form to previous petty cash form/receipts that were recapped.

Petty cash at end of year:

Return all remaining receipts and [Final Petty Cash Reimbursement](#) to the Finance Department at the end of school and keep a copy of all the forms for the school record. On the form, list the account code one time with a total of all the receipts that apply to that account code. Remember to write the account code on each of your final receipts. The total of receipts + total cash deposited must = \$300.

Checklist for Final Petty Cash (K-8 Schools)

1. On the **Final Petty Cash Form** [Final Petty Cash Reimbursement](#) list the account code being charged with a total of all receipts being charged to that code (no need to list each receipt separately if they are being charged to the same fund). It is okay to use account codes not listed on your petty cash reimbursement PO
2. Original receipts will need to be attached to the final petty cash form. The original receipts can be taped or stapled to a piece of paper. Please do not tape over words, numbers or dates or use a highlighter, as this makes the ink disappear
3. If a receipt contains items that were not reimbursed, circle the items that were reimbursed and write a total of the amount reimbursed (including any tax) on the bottom of the receipt
4. If there is remaining cash, deposit this cash at the bank. Do not include any other cash on your deposit slip and do **not** create a deposit ticket in EIW. Once deposited, attach the yellow copy of the deposit slip to the final petty cash form (keep the pink copy with your copy of the paperwork)
5. Inter-office the completed form, all receipts and deposit ticket to Finance. Before sending, keep a copy of all documents for your records.

Checklist for Final Petty Cash (High Schools)

1. On the Final Petty Cash form list the account code being charged with a total of all receipts being charged to that code (no need to list each receipt separately if they are being charged to the same fund). It is okay to use account codes not listed on your petty cash reimbursement PO
2. Original receipts will need to be attached to the final petty cash form. The original receipts can be taped or stapled to a piece of paper. Please do not tape over words, numbers or dates or use a highlighter, as this makes the ink disappear
3. If the receipt contains items that were not reimbursed, circle the items that were reimbursed and write a total of the amount reimbursed (including any tax) on the bottom of the receipt
4. If there is remaining cash, ring that amount as a cash advance (**paid in instead of paid out**) using 515.000.1997.6610.500. The InTouch receipt will need to be attached to the final petty cash form.
5. Inter-office the completed form, all receipts and deposit ticket to Finance. Before sending, keep a copy of all documents for your records.

Petty cash is subject to the same spending and procurement requirements as Purchase Orders and P-Cards including using approved vendors and obtaining proper approval before the purchase is made. Reimbursements to staff without prior approval is considered after the fact procurement. Exceptions could be made in an emergency situation. Emergencies are generally defined as a situation where the purchase is for immediate student safety, welfare, or well-being.

Property and Liability Insurance

Procedures for Property Insurance

Complete a Property Damage Report for all incidents resulting in property damage. If damage from the incident exceeds \$1,000, file a police report. Order replacement items using normal requisition procedures and code the first \$750.00, if incident is reported within one week of incident or \$1500.00 (a deductible) to a school account (normally capital). Code the balance to 550-000-1010-XXXX-[school number].

If the incident is less than \$1,000, the school is responsible for the entire cost to repair or replace the property.

Reference: [AMG Property and Theft](#)

Prohibited Activities (Insurance Exclusions)

1. Trampolines, mini-trampolines or similar jumping devices
2. Ownership, maintenance, operation, use, loading or unloading of any aircraft, hot air balloon, glider or vehicle designed for travel in the air. Travel on commercial airlines is allowable. Tethered hot air balloon "rides" are okay.
3. Ownership, maintenance, operation or use of horses or any other saddle animals or any animal drawn vehicle.
6. Skiing, scuba diving or rodeo activities.
7. Ownership, maintenance, operation or use of watercraft greater than 26 feet in length.

Procedures for Filing a Liability Claim

All school districts have liability insurance. This insurance does not cover all accidents, only those where the district is liable (i.e. a negligent employee or faulty equipment). If someone wants to file a liability claim the individual (or the school) needs to contact the Finance Department and a claim form will be mailed to the individual.

Request for a Certificate of Insurance

Many times when you use someone's facility or equipment, they will request a certificate of insurance from the school district. This is something we request from Valley Schools Insurance Trust for each individual event. It is not something we maintain on file. The information needed to obtain the certificate is as follows:

1. **A copy of the contract/agreement for the activity/event.**
2. Certificate Holder (requestor) name and full address. Include contact people if applicable.
3. One sentence description of the activity. Include date and location of activity, number of students and adults participating, etc.
4. Your school name and contact for activity, in case more information is needed.

5. Where to send the certificate (i.e. back to the district or directly to the certificate holder).

Valley Schools Insurance Group (VSIG) Notification Procedures

Property Losses/Vandalism (All Property damage, Vandalism or theft resulting in a loss of \$1,000 or more)

Contact the local police-(**A Police report is necessary and list report # on the form**)

Glendale	623-930-3000
Maricopa County Sheriff	602-876-1000
Peoria	623-773-8311
Phoenix	602-262-6151

Contact one of the following in this order

Director of Facilities	602-467-5021
Operations Coordinator	602-467-5024
Scott McCleary (VSIG)	623-692-8931 (If you cannot reach DVUSD Facilities)
VSIG Main Office	623-594-4370

Complete [District Property Damage/Theft](#) report (revision date 08/29/2017)

There is a \$750.00 deductible if schools report the incident within one week of the incident, otherwise the deductible is \$1500.00.

Liability, Injury or Other Liability Claim

DVUSD has liability insurance which does not pay for every injury, there must be negligence. Accidents or incidents resulting in the injury or possible injury of student or the general public on DVUSD property must be documented using the appropriate documentation and reported to the Director of Finance.

Contact one of the following in this order

Director of Finance	623-445-4957
Finance Clerk	623-445-5023

Document and Report All Incidents

1. Request written statements from all witnesses of the incident
2. Preserve security system video
3. Take photos of the incident accident area. If the incident includes tripping, a photo with a tape measure to determine the height of the tripping hazard should also be taken and individuals should note the type of footwear on the individual.
4. Inspect and preserve any equipment involved in the injury
5. Refer individuals or their parent/guardian to the Director of Finance for questions on submitting an injury claim for the incident. Additional information may be requested.

Reference: [AMG-Accident-Injury Reports-Students and Members of the Public](#)

Purchase Orders and Authorizing Payments

DVUSD conducts the business of purchasing merchandise and/or services through the issuance of pre authorized purchase orders (PO). This practice is strictly enforced and means that DVUSD and all staff members shall follow all rules for purchasing and contracting services as prescribed in Article 10, School District Procurement Rules. These rules apply to every expenditure of District monies. See also [AMG FBS Purchasing.](#)

Blanket purchase orders are used by departments who need to order the same item or types of items throughout the year. All Blanket POs must include a definite time period that the purchase order is in effect, and a specific dollar limit, as well as naming the individual/individuals authorized to make purchases for that specific PO. Receipts must be submitted to Accounts Payable each time a purchase is made.

An Open PO is used one time only. Open purchase orders may be used for purchases when the school/person is not sure of their exact needs. Receipts must be submitted to Accounts Payable immediately when done.

Blanket/Open POs are shipped to the school/department and the school/department is responsible for the receiving process. Please see the Receiving procedure below.

Note: Persons receiving goods or services on behalf of the District without first obtaining a Purchase Order or proper authorization for the expenditure, could be held personally responsible for payment of the expense.

Receiving

Receiving reports should be prepared for all goods and services received including the date of receipt/date of service, quantity received, and signature of the recipient. All items received on a line-item PO will be delivered to and received by the DVUSD Materials Distribution Center (MDC). Goods and services received on Blanket/Open POs should not be received through the MDC. The items must be received at the location of the individual responsible for placing the order and receiving the goods or verifying services have been received. The same process for receiving items ordered using a Purchasing Card (P-Card) as Open/Blanket PO's. Receiving reports should be prepared and retained for purchased services and construction projects for verification of performance and completion. Such receiving reports should be prepared by the district employee responsible for procuring the services or managing the project.

Procedure

To officially document receipt of goods or services:

- Inspect the goods for visible damage in the carrier's presence. Damaged goods should not be accepted.
- Determine the quantity received.
- Complete the receiving report indicating the date received, quantity received, condition of the goods, and signature of the employee receiving the goods.

- If a Purchase Order is used as a receiving report, the quantity ordered should be blocked out and the quantity received should be recorded next to the description of each item.
- Deliver goods to the requisitioner and obtain confirmation of delivery by requiring the recipient to initial and date the receiving report.
- Submit the completed receiving report to Accounts Payable at the District Office, with shipping documents attached, such as packing slips, bills of landing paper, freight bills, etc.

Accounts Payable

The Accounts Payable Department is responsible for comparing receiving reports to invoices to ensure that payments are accurate and that the District is paying for the goods or services received.

Accounts Payable Procedure

- Compare the receiving report with a copy of the Purchase Order.
- Take note of items that were not received or in satisfactory condition.
- Attach the receiving report with shipping documents to a copy of the PO and requisition, and retain all documents until receipt of vendor invoice.
- Review vendor invoice and record the date the invoice is received on the invoice.
- Compare terms, quantities, and prices on the PO, vendor invoice, and receiving report. Differences or open credit memos should be resolved before payment is made. If a partial shipment was received, the vendor should be paid only for the goods received.
- Calculate cash discount, if applicable.
- Attach the vendor invoice to a copy of the PO, requisition, receiving report, and shipping documents. Clearly indicate on the invoice whether the PO is complete or partial.

Note: The DVUSD fiscal year (FY) begins July 1 and ends on June 30. **Caution** should be used when ordering and receiving goods or services at the end of the fiscal year.

Goods or services must be received by June 30 to be paid from the current fiscal year.

Goods or services received July 1 or later must be paid from the new fiscal year and a new PO will need to be generated from the new fiscal year for payment to be issued. The Purchasing Department may establish specific ordering and receiving deadlines each year to ensure compliance.

Prepayments

In accordance with A.R.S. §15-905(N), districts may not prepay any item that is normally prepaid in order to procure it or to receive at a discounted price. Such items may include insurance premiums, magazine subscriptions, officiating services, conference registration, hotel accommodations, airfare, service/maintenance contracts, membership dues, early payments of lease purchases to reduce interest costs, enrollment fees, or payments to vendors that do not accept purchase orders, such as the federal government.

Other items not specified may also be prepaid, but must meet the criteria mentioned above. Districts should prepare written documentation, signed by authorized district management, supporting the decision to prepay such items and retain it with expenditure supporting documentation.

Items not meeting the prepayment specifications of A.R.S. §15-905(N) may be paid only after received. Such items ordered on or before June 30 but not received by June 30 may not be paid with current year monies, but may be paid with monies of the new fiscal year if sufficient budget capacity exists. Canceling the old purchase order and issuing a new purchase order in the new fiscal year will help facilitate proper accounting for such items.

Items qualifying for prepayment under A.R.S. §15-905(N) must still follow procurement procedures and may not be acquired outside of the required legal procurement process.

PAYING AN INVOICE

- An invoice cannot be paid without a Purchase Order in place.
- An invoice cannot be paid without receiving paperwork or an [OK to Pay](#).
- Once received in AP it can take 2 - 3 weeks to pay an invoice if there are no issues
- For Blanket and Open PO's the requestor is responsible not to go over the PO dollar amount.

HOW TO GET AN INVOICE PAID OR A CHECK TO TAKE WITH YOU

- The invoice must be sent over to Accounts Payable by Monday at the very latest. The invoice must have received paperwork (packing slips) and an OK to Pay, complete or partial, date, signature and PO number listed on it.
- To ensure that it gets on Tuesday's voucher you must email the Accounts Payable clerk to notify them that the invoice needs to be paid on Tuesday's voucher. If you do not hear back from them you should contact anyone else in the department to get it paid. Never assume we received the message. You should always be acknowledged that it will be paid.

HOW TO GET A CHECK WHEN THE VENDOR DOESN'T ACCEPT A PO

- A PO would still be created but not sent to the vendor. A [Miscellaneous Invoice](#) is submitted to AP to initiate a check.
- Once the payment is made to the vendor a receipt of purchase is required to be sent back to AP to attach to the PO paperwork

Revolving Check Account (High Schools)

High school campuses will be issued a separate and independent checking account for the purpose of being able to make payments for athletic competitions and events exempt from the traditional procurement process. These include tournament registrations, travel expenses for state finals and semifinals including transportation, meals, and lodging, or athletic officials. Revolving check accounts have a rolling \$5,000 available limit. High schools must keep the account in good standing and shall not issue outstanding debt greater than \$5,000 limit or account available balance at any time.

Signers

The campus can select which campus personnel will be authorized to sign checks for the account but the authorized signers should be selected from the following school personnel; Principal, Assistant Principal, Athletic Director. Schools must identify at least two authorized

signers and each check shall be signed by two authorized signers. Stamps should not be used to sign the checks as it by-passes the need and requirement for two signers.

Recap

Each campus must submit a requisition using the appropriate vendors at the beginning of each school year. These can be submitted as soon as requisitions are able to be submitted for the next school year but should be in place before any purchases are made using the revolving account as of July 1 of the school year. The value of the PO can vary by campus but must encumber enough to cover all expenses the school expects to pay through the revolving account for the school year. Use account code 527.000.1400.6895.2XX to encumber the original Purchase Order. The encumbrance will reduce as actual transactions are coded to the corresponding account through the recap process.

Revolving Check Vendors for HS

BGHS Revolving Account
BCHS Revolving Account
DVHS Revolving Account
MRHS Revolving Account
SOHS Revolving Account

Submit a Revolving Fund Recap form with required information and itemized receipts to Accounts Payable when the balance of the account is approximately \$1,000 according to the checkbook ledger. Accounts Payable will pay the Revolving Fund Recap form as an invoice charging the expenses to the correct account code and then replenishing the account for the value on the current recap.

Reconciliation

Revolving check account stubs shall be sent to the Finance Department for monthly reconciliation. This is an audit requirement. The school may keep a copy of the check stub but Finance is the department of record for the stubs and will retain the originals. There must be separation of duties for the staff member who writes the checks and the staff member who completes on-campus accounting and reconciliation. Recommended practice is for the secretary of the Assistant Principal in charge of Athletics to maintain the revolving checkbook and that the on-campus accounting and reconciliation be completed by the Bookstore Manager.

Transfers-Community Schools and Use of Facilities

Community Schools (Fund 520) transfers

5% of all fund 520 revenues

Transferred to the district's M&O budget.

10% of fund 520 revenues

(Community Ed Preschool, Before/After Daycare and Summer Camp)

This is an automatic transfer. Transferred to the school's fund 515.

0% to 15% of other fund 520 revenues

This is a voluntary transfer. Transferred to the school's fund 515.

5% of Community Education vendor program revenues

Transferred to the school's fund 515.

All of these transfers will be done in January and August. If you do not submit your voluntary transfer in January for the 1st half of the year you may still submit the request in August for the entire year.

Use of Facilities Transfers (Fund 515)

Rental charge

50% transferred to the school's fund 515.

50% transferred to the District's fund 515.

Utilities charge

100% transferred to the district's utilities budget.

Custodial charge

100% transferred to school's fund 515.

Use Tax

Use tax is a tax paid to the Arizona Department of Revenue on purchases of tangible personal property stored, used, or consumed in Arizona, but which has not been subject to sales tax in another state. This is paid only if the vendor does not include sales tax on their invoice.

It was instituted to protect local businesses from unfair competition from businesses located in other states.

A 5.6% use tax is charged on all out-of-state purchases EXCEPT on the following:

- Admissions
- Charges for delivery or installation
- Consulting Fees
- Donations
- Employee Travel
- Food commodities for the Food & Nutrition Department
- Library Books
- Maintenance and services
- Purchase services
- Registration for conferences/memberships
- Rental equipment and supplies
- Repair service
- Royalties
- Scholarships
- Student Travel
- The vendor charges tax on their invoice
- The vendor has an in-state representative

APPENDIX A



FORMS AND DOCUMENTS

FORMS AND DOCUMENTS

[501\(C\)3 Letter](#)

[Arizona GAO Travel Policy](#) (See Topic 50 Travel)

[Authorization for Student Out of Valley Travel](#)

[Authorization for Employee Out of Valley Travel](#) (DVUSD digital travel submission)

[Cash Deposit Decision Chart](#)

[District School Deposit Form](#)

[Donation Thank You Letter](#)

[DVUSD Fee Schedule](#)

[Meals and Lodging Reimbursement Rates per AZ GAO](#)

Mileage [Chart](#) or [Calculator](#)

[Missing Receipt Temporary Affidavit](#)

[Petty Cash Reimbursement](#)

[Purchasing Card \(P-Card\) Transaction Log](#)

[Payroll Recode Form](#)

[Journal Entry Form](#)

[Property Damage/Theft Report](#)

[Tally Sales Accounting Form](#) (Sale of Inventory)

[Ticket Sales Accounting Form](#)

[Travel Expense Claim](#)

[Travel FAQs](#) (Auditor General)

[W-9 Blank](#)

[W-9 DVUSD](#)

ACCOUNTING CLERK CONTACTS

Director of Finance

54957

Finance Clerks (Contact Numbers)

Internal Auditors

55020

54902

Accounts Payable Coordinator

55041

Accounts Payable Clerks (Contact Number, Vendor Lists, P-Card Letters)

Director of Purchasing

55105

Purchasing Contacts (Clerks and Buyers)

Director of Facilities

75021

Warehouse Coordinator

55132

Accounting Clerk Quick Reference Guide