*Dr. Michelle L. Johnstone*
*Superintendent*

*2018-19*
*Board of Directors*

*Michael Blanchard*

*Michael Bollman*

*Dave Hunt*

*Matt Posey*

*Jon Woods*

Board Secretary
Juli Lichtenberger

Please join us at our school board meetings. Unless otherwise scheduled the board meets the second and fourth Mondays of the month.

District Office
Board Room
6:30 p.m.

***Mission Statement***
***Our mission is to provide the highest quality education, ensuring every student develops the academic, functional, professional-technical, social-emotional skills necessary to succeed in life.***

*Dallas School District*
*111 SW Ash Street*
*Dallas OR 97338*

*503.623.5594 ph*
*503.623.5597 fax*

# Agenda
# Board Meeting
# July 9, 2018
# 5:30 p.m.
# Dallas School District Board Room

**1.0 Welcome/Pledge of Allegiance**

**2.0 Approval of the Agenda**

**3.0 Good News**
3.1 Turf Project Update

**4.0 Public Comment**

**5.0 Announcements**
5.1 July calendar 1
5.2 Citizens Oversight Committee Meeting, July 16, 2018 at 6:00 p.m.
5.3 Next board meeting will be July 23, 2018 at 6:30 p.m.

**6.0 Student Body Accounting Handbook Draft (Board Action) – Debbie MacLean** 2

**7.0 Consent Agenda**
7.1 Approval of June 25, 2018, Board Minutes 45
7.2 Annual Business Procedures 47
7.3 Staffing Report 51

**8.0 Reports**
8.1 Bond Project Update
8.2 LVCS Board Minutes 53

**9.0 Executive Session per ORS 192.660**
(h) To Confer with Legal Counsel

**10.0 Adjourn**

www.dallas.k12.or.us

Phone: 503.623.5594 • Fax: 503.623.5597 • Address: 111 SW Ash Street • Dallas, Oregon 97338

*Working together for all students to achieve high levels of learning*

DALLAS SCHOOL DISTRICT

## Public Participation in Board Meetings

During each school board meeting, the agenda has been set to include an item titled "public comment." It is during this portion of the agenda the public can comment on any item that is or is not on the agenda.

Because of the nature of the Board's work, it is typical that the Board will hear from a patron. Public participation is a time for the Board to listen, not a time for discussion or responding to questions, as the Board needs adequate time to process the information received to ensure proper steps are taken going forward. The Board may direct questions to district administrative staff to respond to after the meeting. If input is given related to an action item later in the agenda, the Board will use the input during their discussion or deliberation of that specific item.

The Board cannot hear complaints about specific school personnel during an open meeting. If a patron has a specific complaint against district personnel, the board chair or the superintendent can direct the patron to the appropriate complaint process governed by board policy.

If you wish to address the Board, please fill out the request for public comment form available outside the board room. If the meeting has started and you decide you would like to provide public comment, please alert the administrator who was the greeter or the board secretary with your request by simply handing them the public participation form. This will be directed to the board chair.

Thank you for taking an interest in student education.

All public meetings, assemblies and celebrations held by the Dallas School District 2 are required to be accessible to persons with disabilities under Title II of the Americans with Disabilities Act (ADA). Accommodations are available upon request to persons who require alternatively formatted materials or auxiliary aids to ensure effective communication and access to events. Please allow at least 10 business days to arrange for accommodations. All requests should be sent to:

DO Reception
Dallas School District 2
111 SW Ash Street
Dallas, OR 97338
503-623-5594

Or: e-mail compliance.officer@dsd2.org

**Dr. Michelle L. Johnstone**, Superintendent • **Dennis J. Engle**, Assistant Superintendent

Board of Directors: Michael Blanchard • Michael Bollman • Dave Hunt • Matt Posey • Jonathan Woods

# July—2018

| Sun | Mon | Tue | Wed | Thu | Fri | Sat |
|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4<br><br>Holiday—<br>District Office<br>Closed | 5 | 6 | 7 |
| 8 | 9<br><br>Board Meeting<br>6:30 p.m. | 10 | 11 | 12 | 13 | 14 |
| 15 | 16<br><br>COC Meeting<br>6:00 p.m. | 17 | 18 | 19 | 20 | 21 |
| 22 | 23<br><br>Board Meeting<br>6:30 p.m. | 24 | 25 | 26 | 27<br><br>Summerfest | 28<br><br>Summerfest |
| 29<br><br>Summerfest | 30 | | | | | |
| | | | | | | |

To see the entire Dallas School District Upcoming Events go to:
www.dsd2.org

To see the entire Athletic Schedule go to: www.dallas.k12.or.us/dhsathletics

# STUDENT BODY ACCOUNTING HANDBOOK

www.dallas.k12.or.us

Phone: 503.623.5594 • Fax: 503.623.5597 • Address: 111 SW Ash Street • Dallas, Oregon 97338

DALLAS SCHOOL DISTRICT

Effective Date – January 27, 2014
Revised Date – ~~January 28, 2014~~ date to be determined

# TABLE OF CONTENTS

## I. Procedures


| | |
|---|---|
| Introduction | 1 |
| General Policies and Responsibilities | 2 |
| Bank Accounts | 5 |
| Cash Receipts | 6 |
| Cash Disbursements | 11 |
| Adjustments and Transfers of Funds | 16 |
| Reconciliation of Bank Accounts | 18 |
| **Stale Dated Checks** | **19** |
| Financial Statement / Month End Procedures | 20 |
| Year End Procedures | ~~22~~**21** |
| Independent Financial Audit | ~~25~~**23** |
| Preservation of Accounting Records | ~~27~~**24** |
| Accounting Advice and Assistance | ~~28~~**25** |
| Handbook Update Procedures | ~~29~~**26** |
| District Forms | ~~30~~**27** |


## II. Forms Appendix


| | |
|---|---|
| Cash Receipts – Required Forms Table | ~~31~~**28** |
| Single Purpose Multiple Receipt | ~~32~~**29** |
| Miscellaneous Deposit | ~~33~~**30** |
| Cash Reconciliation | ~~34~~**31** |
| Ticket Control and Cash Reconciliation | ~~35~~**32** |
| Check Request | ~~36~~**33** |
| Purchase Order | ~~37~~**34** |
| Petty Cash Voucher | ~~38~~**35** |
| Request to Replenish Petty Cash | ~~39~~**36** |
| Transfer Request | ~~40~~**37** |
| **Due Diligence Sample (Stale Checks)** | **38** |

# INTRODUCTION

The Dallas School District No.2 *Student Body Accounting Handbook* is intended to provide a comprehensive guide to managing the receipt, disbursement, and transfer of student body funds. It is designed to assist District administrators, principals, teachers, staff, and students in the appropriate handling of these funds as prescribed in Board Policy IGDG.

An extensive set of procedures and controls has been established to assure the integrity of student body funds and to ultimately protect staff and students from loss or improper use of assets. This *Handbook* has been a collaborative effort between the District's business office, school office managers, and the high school bookkeeper.

~~Blue Bear's **Schoolbooks** Client~~ **ASBWorks** has been designated as the District's automated accounting program for student body activities accounting. It was selected based on its ease of use and ability to provide accurate, consistent, and meaningful reports.

The sections which follow define the District's process for managing student body funds.

**Handbook Committee**

| | | |
|---|---|---|
| Tina Anderson | High School Bookkeeper | Dallas High School |
| Julie Church | Office Manager | Whitworth Elementary |
| **Trista Girt** | **Financial Analyst** | **District Office** |
| **Heather Irwin** | **Office Manager** | **LaCreole Middle School** |
| Debbie MacLean | ~~Asst. Business Manager~~ **Director of Fiscal Services** | District Office |
| ~~Pally Mann~~ | ~~Office Manager~~ | ~~Oakdale Heights Elementary~~ |
| Darcy Naughton | Office Manager | Lyle Elementary |
| Renee Sonday | Clerical Specialist | Morrison Campus Alternative School |
| Amy Stewart | Office Manager | Dallas High School |
| ~~Alice Struckmeier~~ | ~~Office Manager~~ | ~~LaCreole Middle School~~ |
| **Ann Tilgner** | **Clerical Specialist** | **Morrison Campus Alternative School** |

# GENERAL POLICIES AND RESPONSIBILITIES

Student body funds are raised or collected by and for school-approved student groups. The funds may be raised and spent to promote the welfare, education, and morale of students. Projects financed by these funds will generally contribute to the education experience of students and not conflict with the instructional programs. Participation in student activities or fundraising is not required.

Management of student body activity funds must be accomplished within the framework of state laws and regulations, board policy, and administrative rules.

## STUDENT BODY ACCOUNT CATEGORIES

Student activities and their corresponding revenues and expenditures are generally separated into the following account categories:

### Fees and Assessments

This category of accounts includes such items as pay-to-play fees for District-sponsored athletics and art programs, PE class/towel fees, textbook fines, and other assessments that are collected and turned over to the District at least annually.

### General Student Activities

Accounts that receive funding from purchases and school-wide fundraising events such as ID card/agenda, student council, school store, magazine drive, etc. have expenditures that are directed by student body leadership and/or building administration.

### Activity Clubs

These accounts are for specific student interest groups such as jump rope, robotics, honor society, choir, drama, etc. Funding that is received into these accounts are generally fundraised and/or generated from membership fees.

### Sports Clubs

This category represents accounts for both District-sponsored and non-sponsored sports, e.g. football, volleyball, golf, cheer, swim, etc. These accounts collect and spend funds for their sports, excluding pay-to-play fees and gate receipts for District sponsored sports.

### Graduating Classes

This category represents the graduating classes at the high school. The **class must donate their** balance ~~of this account after class graduation will be turned over to the class president and vice-president to be seed money for future class reunion gatherings~~. **to a school club or purchase an item for the school dedicated by them.**

### Other School Business

These accounts are specific in purpose and are generally used as a tracking mechanism for school business functions, including such accounts as yearbook, library, special projects, field trips, principal's discretionary fund, faculty social fund, etc.

## USE OF FUNDS

Funds raised by the student body as a whole will be available and expended to benefit the student body as a whole. The student body will be represented in democratic management of any funds generated by students and expended for their benefit.

Funds raised by authorized clubs and organizations will be expended to benefit the specific club or organization and will be used only for the advertised purpose. ***Funds must be expended timely in order to benefit those students currently in school who contributed to the accumulation of those funds.***

Students who choose to participate in various activities should be involved in the fiscal management of those activities; consequently, each activity group, e.g. student council, leadership, honor society, and other similar activity groups, should consist of a student representative and faculty advisor. The faculty advisor and student representative must review the financial report received from the school office. Any discrepancies must be brought to the immediate attention of the office manager/bookkeeper and differences reconciled.

Club accounts related to athletics, drama, art, woods, band, or other similar activities not having an approved student group with student officers, will be monitored by the staff member responsible as directed by the building administrator. The staff member must review the financial report received from the school office. Any discrepancies must be brought to the immediate attention of the office manager/bookkeeper and differences reconciled.

The management of student body activity funds will be in accordance with acceptable business practices and procedures as defined by the District's *Student Body Accounting Handbook.* All accounting records and documentation for transactions will be maintained in accordance with applicable state and federal laws.

## AUTHORIZATION TO CONDUCT FUNDRAISING ACTIVITIES

In accordance with Board Policy **IGDF-AR Fund-Raising Activities** must be submitted in writing to the designated building administrator.

## AUTHORIZATION OF NEW STUDENT BODY ACTIVITY ACCOUNTS

Each building administrator will authorize and approve new student body activity accounts for their building. A request for the new activity account will be made in writing to the District business office for the purposes of assigning an account code from the District consolidated student body chart of accounts.

## AUDIT

Student body funds are an agency fund of the District and will be audited annually by the Board's designated auditor.

## INACTIVE ACCOUNTS

Inactive accounts will be brought to the attention of the responsible building administrator. The administrator will authorize an inactive account be maintained or closed. If the inactive account is to be closed and has a balance of funds, the disposition of such funds will be determined by applicable club representatives, advisors, and the building administrator. In determining the appropriate disposition, the original source and intent of collected funds will be considered.

## NEGATIVE BALANCES

While it is highly discouraged to allow spending that would allow an account to go into the negative, it is recognized that certain circumstances may warrant the situation. Negative balances must be cleared by school/fiscal year end. The source of funds used to clear the negative balance must be approved by the building administrator.

## RESPONSIBILITY

### School Board

Dallas School District No. 2 School Board will provide overall direction for the audit of student body activity funds.

### Business Office

The District's business office is responsible for assuring compliance with the District's policies and procedures, and the supervision and administration of student body financial activities. The business office assists in training and provides consulting services to schools related to student body activity accounting.

### Administrator

Each primary building administrator (principal) is responsible for the administration of the building's student body financial activities. The administrator, as trustee, will assure all funds are properly and accurately received and expended.

### Office Manager/Bookkeeper

The office manager/bookkeeper in each school will be designated as the responsible person for the student body accounting internal controls. Specific duties will include:

- providing training to all building personnel related to policies and procedures for student body activities as directed in the District's *Student Body Accounting Handbook*
- accounting for the receipt of monies
- making payments
- reconciling accounts
- preparing monthly financial statements
- safekeeping all check stock and money pending deposit

### Staff and Students

Staff will follow the procedures as directed in the District's *Student Body Accounting Handbook.* Staff is responsible for properly accounting for and safeguarding all monies collected. Club members and advisors are responsible for authorizing and monitoring expenditures for their individual club. When seeking reimbursement from their individual club accounts, prior written spending authorization must be granted by the building administrator.

Under the direction of the administrator, student representatives, school staff, or an advisory committee member may be asked to assist in preparing a budget for the general student body funds.

# BANK ACCOUNTS

All student body activity funds are to be deposited and maintained in a federally insured checking account. Funds temporarily in excess of current needs may be deposited in a federally insured savings account or invested in federally insured time certificates of deposit (CD).

No bank account is to be opened or closed without the ***expressed written approval*** of the District's Business Manager. The District's business manager must also be contacted prior to the investment of student body activity funds in a CD. School banking account institutions are adopted annually by the Board.

Checks are the only method of payment allowed, with the exception of petty cash funds. Schools may not acquire debit**/credit** cards for their accounts without the expressed written approval of the District's **B**~~b~~usiness **M**~~m~~anager.

All funds are to be deposited and maintained in the designated checking account. The only exception is for bona fide trust funds (scholarships), which are legally required to be maintained in a separate bank account. Properly approved student body expenditures, deposits to savings accounts, and CD transfers will be paid from this designated checking account only.

Authorized signatures for all bank accounts must include, but are not limited to:

- building administrator
- building office manager
- at **least one** other staff member designated by the building administrator

The building administrator shall always be a signature on every check unless the check is made payable to them. Signers on the bank account may not sign ~~on~~ their own reimbursement checks. Two authorized signatures are required on every check.

# CASH RECEIPTS

## OVERVIEW

The receipt of cash, checks, money orders, and debit/credit cards can occur on a daily basis. To provide for the prompt and accurate recording and accountability over cash receipts, the following procedures have been developed.

## PROCEDURES

### All Schools – Miscellaneous Cash Receipts

**Student**

1. Raise money on behalf of student body or specific student groups.
2. Complete the *Cash Reconciliation* form when required.
3. Submit cashbox with all money raised and completed form to appropriate staff member.

**Staff**

1. Collect money from students or others.
2. Assure safeguarding of collected money until submitted to office manager/bookkeeper.
3. List amounts received on appropriate form as shown on required *Cash Receipt* forms chart.
4. Assure by physical count that money received is equal to amount totaled on applicable form.
5. Submit all collected money to office manager/bookkeeper.
    a. Retain a copy of the form detail submitted.
6. Receive ~~receipt back~~ **Account Summary Report** from the office manager/bookkeeper once they have **completed the deposit** ~~performed the second count.~~
7. Verify the amount shown on ~~retained copy of the submitted form matches~~ the ~~receipt~~ **Account Summary Report** provided by office manager/bookkeeper **matches the original submitted paperwork**.

**Office Manager/ Bookkeeper**

~~1.~~ Receipting money submitted.
    a. Verify by second count the total amount of money received. Sign and date form where designated.
    b. Apply a restrictive endorsement stamp at the earliest practical time to all checks, money orders, etc. This stamp should read, in any order, as follows: "For Deposit Only, Account number (1234567890), School Name."
    c. Enter each reconciled form into ~~**Schoolbooks**~~ **ASBWorks** "Receipt Entry."
        i. Each submitted form is a separate receipt entry.
        ii. ~~**Schoolbooks**~~ **ASBWorks** will assign the next tracking number.
    d. Print receipts. ~~Separate at perforation.~~

i. Attach one receipt copy to *Cash Receipt* form.
~~ii. Route one receipt copy to staff or club advisor that submitted the *Cash Receipt* form.~~

e. A receipt can also be generated manually (handwritten) and entered into the "Receipt Entry" screen along with new receipts.

**i. Print a *Receipt Report*. Verify data entry is correct. Make a deposit: Click on Receipts, select Make Deposit; select all receipts that make up the deposit total; verify amount of cash and checks is correct.**
**ii. Save and Print the deposit report. Attach the report to your receipts. You can also print a detailed deposit report; select receipts; select deposit history and print the detailed deposit report.**
**iii. Group receipts in numerical order.**
**iv. Staple the *Bank Deposit Report* as a cover sheet to grouped receipts.**

~~f. Print a *Receipt Journal*. Verify data entry is correct.~~
~~i. Update the *Receipt Journal* to automatically create an entry in "Bank Deposit Entry" for the total amount of all your receipts.~~
~~g. Print the *Bank Deposit Journal*, verify it is correct, then select "Yes" to update.~~
~~i. Group receipts in numerical order.~~
~~ii. Staple the *Bank Deposit Journal* as a cover sheet to grouped receipts.~~

~~2.~~ 9. Completing the deposit.
a. The amount that will be taken to the bank for deposit will be the exact amount counted and receipted in prior section.
b. Fill out the bank deposit slip, in duplicate, listing coins, currency, and checks.
i. Verify the total amount on the deposit slip is equal to the total amount on the *Bank Deposit* ~~*Journal*~~ ***Report***.
c. Take the deposit to the bank and obtain dated bank receipt. Verify the amount shown on the bank receipt is equal to the amount of the deposit. Discrepancies should be resolved immediately and documented.
i. Staple the bank receipt and the bank deposit slip copy to the packet of cash receipts source documents.
d. File in chronological order in monthly files.
e. Retain supporting documentation as required by Oregon State Archive Laws detailed under "Preservation of Accounting Records."

## Middle and High Schools – eSchool Cash Receipts

**Staff**

1. Collect money from students or others in payment of fee types tracked in **eSchool** such as class fees, yearbook, athletics, and other participation fees.
2. Enter itemized amounts paid directly into each student account.
3. Provide receipt to payer.

**Office Manager / Bookeeper**

1. Collect **eSchool** cashboxes from staff members.
    a. During registration and/or other high volume times **eSchool** cashboxes will be reconciled daily.
2. Separate any payments made by debit/credit cards (DHS only) from payments made by cash or check. See supplemental considerations after this section for detailed procedure related to debit/credit cards.
3. Reconcile cashbox with **eSchool** and **Cognos** reports.
    a. In **eSchool** run *Deposit Detail* report for each payment type.
        i. cash & checks only, ***or*** DR/CR (debit/credit cards) only
    b. **Cognos** reports provide totals by fee category.
        i. Select *F33A Cash and Check only – Daily Deposit by Sub-Category.*
        ii. Select *F32 Daily Deposit Breakout* selecting Debit/Credit only.
    c. Both reports should equal each other for the payment type selected as well as be equal in total to the actual amount counted.
        i. Any discrepancy must be researched, resolved, and documented on source documents.
4. Prepare the deposit to take to the bank as outlined on previous page under "Completing the deposit."
5. Record reconciled **eSchool** deposits into ~~**Schoolbooks**~~ **ASBWorks**.
    a. Enter the bank deposit into the "~~Bank Deposit~~ Entry **Receipts**" screen, being sure to verify total deposited amount from the bank deposit slip, as validated by the bank receipt, ***or*** the debit/credit electronic funds transfer total equals the total amount shown on supporting documentation.
    b. **Cognos** reports provide the category itemization needed in order to enter amounts into respective ~~**Schoolbooks**~~ **ASBWorks** accounts.

## SUPPLEMENTAL CONSIDERATIONS AND PROCEDURES

### eSchool: Receipting Student Purchases (middle and high schools)

All student fees and other purchases must be receipted into eSchool individually by the student's name. This includes (but not limited to) student purchases for the following:

- class supply fees
- PE towel fees
- student activity cards
- parking permits
- uniforms and other athletic/activity supplies/equipment
- yearbooks
- athletic pay to participate fees

When the student or parent/guardian makes payment directly to the school office, the payer is receipted individually and provided a copy of the receipt.

### eSchool Refunds

A refund may become due to a student for a variety of reasons. Most often the student has dropped out of a class or activity within the allowable period, resulting in an overpaid student account. If reasonable, the overpaid status may remain on the books awaiting a future offset of new student fees. When it is necessary to process a refund, create the refund entry in **eSchool**

to clear the negative balance showing in the student account. Then, assemble supporting documentation and follow cash disbursement procedures to process the refund in ~~Schoolbooks~~ ASBWorks.

### Debit / Credit Cards

In schools where debit and credit cards are accepted as a form of payment, additional procedures are outlined below.

1. When payments are made by debit/credit cards, the authorization and machine receipt are generated immediately and provided to the payer.
    a. Retain a copy of debit/credit card machine receipt. Attach the receipt to a copy of the **eSchool** student payment receipt for batch processing.
2. At the end of each day debit/credit card machines are closed or "settled" electronically.
    a. Attach closing transaction tape to all copies of receipts for payments processed that day.
    b. Verify the debit/credit card machine closing transaction tape equals the amount of the **eSchool** *Deposit Detail* report and **Cognos** reports for that payment type.
    3. Record reconciled **eSchool** deposits into ~~**Schoolbooks**~~ **ASBWorks.**

### Online Payments

**Parents can pay eSchool fees online using their parent home access account (HAC). The account is set up through the high school registrar. Parents log in through the district web site, parent tab and enter their HAC account. After a payment is made, they have the option to print a receipt. The district office receives the money for online payments through our third party payment system called Frontstream. The Accounts Payable Clerk sends a district check to the high school bookkeeper the month following payments along with reports showing the payment details; date, student name and amount.**

**1. The bookkeeper will verify the amount paid by printing the eSchool F32 report. The F32 report date range is input from the online Frontstream report. The reports should balance and match the check total.**

**2. When the check is deposited, the deposit is entered into ASBWorks. The F32 report is used to disperse the deposit into the corresponding ASB accounts.**

### Receipting Money from Fundraisers and other Groups

There will always be at least two counts of the money received from a group, fundraising activity, or gate receipts from athletic or activity events. The person(s) responsible for collecting the money needs to complete the appropriate form. The form must be signed by the responsible party, confirming the amount counted prior to submitting the funds to the office manager/bookkeeper. The office manager/bookkeeper will then perform a second count of the monies received and either confirm or communicate any discrepancy in the money count. Once the amount of money is confirmed, a pre-numbered receipt will be issued to the group/club that submitted the fundraising proceeds.

Expenses may not be paid directly out of the fundraising proceeds. Fundraising supplies should be paid for using the procedures outlined for "Cash Disbursements" in this handbook.

### Change Fund / Cashboxes

Change funds may be needed for certain activities and events including: concessions, dances, athletic events, beverage and snack carts, and student store. A change fund must be requested through the office manager/bookkeeper.

The office manager/bookkeeper will ensure that the advisor understands the procedure and protocol for handling the cashbox while in their possession. The advisor will also be provided the *Cash Reconciliation* form to complete prior to turning in the cashbox with monies collected.

### NSF Checks

On occasion, a deposited check may be returned by the bank marked "Non-Sufficient Funds" (NSF) or "Account Closed." In all cases, the original payer is notified of the occurrence and asked to repay the check amount plus any additional fee assessed by the bank.

The original check is researched to determine the original purpose for payment. The next steps procedurally depend upon the details of the payment.

1. If the original payment is from a miscellaneous deposit (non-**eSchool**), record the NSF and any associated returned check fee by going to ~~**Schoolbooks**~~ **ASBWorks.**
    a. In ~~**Schoolbooks**~~ **ASBWorks**, access the "~~Adjustment Entry~~ **Ledger**" menu. Select "~~New" adjustment. Then click "Next~~ **NSF Checks**"
    ~~b. Select "Returned Check" for adjustment type. Click "Next."~~
    **b. Enter check number and name on check. Click "not recorded" at the bottom of the screen**.
    ~~c. Enter date of bank notice. Enter student name and check number returned by bank. Accept the default account of "00999-NSF Clearing." If the bank assesses a returned check fee, the amount will need to be entered as a second adjustment. Select "Returned Check fee" for this adjustment type and repeat the same description details. The fee will also post to the NSF Clearing account.~~
    **c. Select bank Cash-checking, enter date as the date shown on the bank statement.**
    **d. Enter memo information; example: NSF check #1011 Johnson/Eschool fee.**
    **e. Enter check amount into "NSF clearing account.**
    **f. Enter bank charge amount into "NSF clearing account.**
    **g. Save the NSF entry.**
    **h. Print a copy of the NSF entry** ~~If the bank assesses a refund check fee, the amount will need to be entered as a second adjustment. Select "Returned Check fee" for this adjustment type and repeat the same description details. The fee will also post to the NSF clearing account.~~ **and attach to the bank statement. Keep originals with your bank statement. Make a copy of the forms to keep in your NSF follow-up folder as a reference.**
2. If the original payment impacts a student account in e-school, the NSF must also be recorded in eSchool.
    a. Access the student account in **eSchool**. Go to the "Payments" screen. Find the original entry for the payment that was returned NSF by the bank.
    b. Click the box to reverse the payment on same line payment appears.
    **c. Click Save**

d. Set up new fee to add any returned check fees assessed by the bank to the student account.
e. Review student account balance to ensure it correctly reflects the returned check and returned check fee. The student account balance should increase by the total of the two amounts.
f. Go to ~~**Schoolbooks**~~ **ASBWorks** and make the adjustment entry (detailed above.)

3. When the NSF amount is repaid, determine if the repayment affects a student **eSchool** account.
   a. If the amount needs to repay an **eSchool** fee, it is recorded in **eSchool**.
      i. The repayment follows **eSchool** cash receipt procedures as if it was an original payment.
      ii. When entering the **eSchool** deposit to ~~**Schoolbooks**~~ **ASBWorks**, make sure to adjust the fee type amount that includes the repayment. The NSF repayment must be credited back to the NSF Clearing account.
   b. If the amount did not originate from an **eSchool** fee, the repayment follows cash receipting procedures directly into ~~**Schoolbooks**~~ **ASBWorks.**
      i. The NSF repayment must be credited back to the NSF Clearing account.
4. If the NSF amount remains uncollected at the end of the school fiscal year, the NSF amount and any associated fee must be transferred out of the NSF Clearing account to the account that originally recognized the deposit.

### Deposit Frequency and Money Safekeeping

A staff member or advisor that has collected money but not yet ~~turned the money in~~ **routed** to the office manager/bookkeeper must assure the safeguarding of the money in their possession.

Money submitted to the school office which has also been double-counted and receipted by the school office but not yet deposited to the bank, will be kept under the safekeeping of the office manager/bookkeeper. Money will be deposited at the bank at least weekly.

### Funds Raised by other Organizations

Funds raised by independent, third-party organizations, such as PTCs and/or Booster Clubs whose purpose is to indirectly support activity and athletic programs, will be managed by the third-party organizations. These organizations are separate entities from the District and must use their own federal tax ID number for their activities.

# CASH DISBURSEMENTS

## OVERVIEW

Office managers/bookkeepers are required to ensure that each disbursement is appropriate in nature and allowed by District policy before the disbursement is made. They are responsible for educating all staff in their buildings on the related policies and procedures.

The following procedures have been designed to provide a system for the authorization and prompt disbursement of cash in payment for goods received. Except in the case of petty cash funds, all

purchases must be processed through the use of a *Check Request* form. Payments are made by check directly from student body checking account.

**Any payment for the purchase of services to employees is prohibited. Other payments to contractors must pass the Independent Contractor test as documented by the Internal Revenue Service.**

The District is required to file Form *1099-MISC* to the Internal Revenue Service when payments for services to independent contractors are $600 or more in a calendar year. The District is required to obtain and keep on file, a *Form W-9* for all vendors. When vendor payments for services are processed through the District's business office, all reporting requirements are met.

1. Office manager will determine whether the vendor meets the definition of independent contractor or employee.
2. Submit a request for payment to the District business office. Use existing District forms, i.e. District *Requisition/Purchase Order* if the person has been determined to be an independent contractor; or *Extended Contract* if the person must be treated as an employee. Student body funds will be used to reimburse the District for services.

## PROCEDURES

### Check Requests

**Staff**

1. Complete *Check Request* form in advance of all purchases. This request must include the following:
    - date of request
    - to whom check will be payable
    - description of item(s) to purchase
    - purpose of item(s) needed
    - requester's signature
    - authorization from club advisor, if applicable
    - activity club name and number
2. Submit *Check Request* to office manager to obtain building administrator's approving signature.
    a. Attach student council approved request, if applicable.
3. After approval is granted, make purchase either directly or by issuing an *ASB Purchase Order,* if required by vendor.
4. All purchases must ship directly to the school address regardless as to whether the vendor is paid directly or a staff member will be reimbursed.

**Office Manager / Bookkeeper**

1. Upon receipt of initial *Check Request* form determine the following:
    a. Is all necessary information provided?
    b. Are funds available in the corresponding student body activity account?
2. Present *Check Request* to building administrator for approving signature.
3. Notify the approval of *Check Request* to corresponding staff member.
    a. Retain original copy in pending file.

## Student Body Activity Fund Purchase Orders (Optional)

**Staff**

1. Complete a *Purchase Order* in advance of ordering. Include the following details:
    - date of request
    - name of vendor
    - reason for purchase
    - description and quantities of items to purchase
    - approximate cost per item
    - approximate shipping costs
    - requester's signature
    - authorization from club advisor, if applicable
    - activity club name and number
2. Submit *Purchase Order* request to office manager to obtain pre-approval from building administrator.

**Office Manager / Bookkeeper**

1. Route submitted *Purchase Order* requests to the building administrator for approving signature.
2. Upon receipt of approved *Purchase Order* follow routing instructions as noted on *Purchase Order* by requester.
    a. Retain copy in pending file.

## Invoices

**Staff ~or~ Office Manager / Bookkeeper**

1. Upon receipt of invoice, have authorized individual who can verify satisfactory receipt of goods and/or services sign and date invoice/packing slip.
2. Check extensions and totals for mathematical accuracy.
    a. If error found, notify vendor and request corrected invoice.
    b. If there is a discrepancy between amount approved on *Purchase Order/Check Request* and invoice, the discrepancy shall be brought to the attention of the administrator to be reapproved, if appropriate.
3. Attach Invoice to *Check Request* form or *Purchase Order* held in pending file.
4. If the invoice is for a partial delivery on an open *Purchase Order*, keep log of invoice details on *Purchase Order*. **If a partial payment is required and processed, attach the check stub to original** ~~Attach a copy of~~ *Purchase Order* **and a copy of** ~~to~~ the invoice. Retain original *Purchase Order* in pending file until order is complete.
5. ~~If~~ **T**~~t~~he invoice will be paid using a computer generated check in ~~**Schoolbooks**~~ **ASBWorks** select "~~Invoice Entry~~ **Write New Check**" in the drop-down menu. **Enter the vendor information, if it is a Purchase Oder it will auto populate, change the amount to reflect total on the invoice, save and process the check.**
    a. ~~Enter invoice data and account distribution. Review entry and select "Accept" button upon completion~~. **Invoice (Purchase Order) will remain in open status until all checks are written.**
    ~~b. Invoice will remain in open status until checks are written.~~

## Writing Checks

**Office Manager / Bookkeeper**

1. Determine all necessary and appropriate documentation is present, as applicable, representing a full disbursement voucher packet as listed.
    - original, approved *Check Request*
    - **either** original itemized and dated receipt showing payment, signed by purchaser (visa debit/credit slips that show only the total are not acceptable)
    - **or** an original invoice, signed and dated by purchaser
    - any other supporting documentation available such as emailed confirmation, etc.
    - original packing slip, if applicable, signed and dated by receiver of goods
    - original *Purchase Order*, if applicable
2. Verify all necessary and appropriate signatures are present.
3. Determine that sufficient funds are available in the student body account.
    a. No checks shall be written that bring about a deficit in the student body account without the expressed written consent of a building administrator.
        i. Acknowledgment and approval of deficit noted on the check request is acceptable written consent.
4. Prepare checks.
    a. Checks are to be prepared in their numerical sequence. All checks, even void and damaged checks, must be entered into ~~**Schoolbooks**~~ **ASBWorks** in order to provide an audit log.
    b. It is helpful to establish a check-writing schedule for your building. Choose a schedule that makes sense for your environment. For example, every Thursday, or on the 15th and last day of each month.
    c. Print computer checks through ~~**Schoolbooks**~~ **ASBWorks**.
    d. Checks may also be manually prepared when necessary. They are entered directly to the ~~**Schoolbooks**~~ **ASBWorks** "~~Manual/Void Check Entry~~ **Write New Check**" screen. A manual check can be prepared by either typing or handwriting the information on the physical pre-numbered check in the same manner as it would if computer generated.
    **e. Check the "Handwritten" box at entry.**
5. Attach the printed checks to the supporting documents (voucher packet) and route to authorized check signers.
6. **Copy signed checks to attach to supporting documents so both signatures are visible.**
7. **Attach copied checks to supporting documents and file as appropriate.**

**Administrator / Authorized Signers**

1. Review and sign all checks.
2. Authorized signers on the account **do not** sign checks made payable to themselves.

**Office Manager / Bookkeeper**

1. Review signed checks to be sure there are no missing signatures.
    a. Two signatures are required on all checks.
    b. No signature stamps are to be used.
2. Detach and retain bottom perforated section of check. Staple to voucher packet source documents.
    c. File ~~in numerical order in monthly files~~ **as appropriate**.
    d. Retain supporting documentation as required by Oregon State Archive Laws detailed under "Preservation of Accounting Records."
3. Mail and/or deliver checks as per instructions on the *Check Request*.

### Void and Damaged Checks

**Office Manager / Bookkeeper**

1. If an error is made when writing a check, mark it "VOID" in large, bold letters across the face of the check.
2. All damaged, lost, or incorrect checks must be voided before being reissued.
3. Determining the need to place a stop-payment order with the bank is on a case by case basis.
4. Record the voided check in ~~**Schoolbooks**~~ **ASBWorks** using the "~~Manual Check/Void Entry~~ **Write New Check**" screen. **Click on "Find Check," select the bank account, enter check number and paid to, date and check amount. Click on search. When the correct check is found, select "void check" and enter the reason in the memo screen that appears, click "Save."**
5. ~~File the voided checks in the current month disbursements file. They must be retained for audit purposes~~. **Cut signature block from form.**
6. **File the voided checks as appropriate. They must be retained for audit purposes.**

## SUPPLEMENTAL CONSIDERATIONS AND PROCEDURES

### Use of Petty Cash

The purpose of a petty cash fund is to provide a ready source of funds to use for small and/or immediate expenditures. It is not to be used to circumvent established purchasing procedures. A petty cash fund may be established for student body activity funds in accordance with Board Policy #DJB for a total amount not to exceed $300. It may be used to reimburse staff expenditures less than $25.

Student body funds petty cash must be accounted for and kept separate from the District general fund petty cash also established at each building.

Required documentation for every petty cash reimbursement:

1. An original, dated, itemized receipt – this must include the date of purchase, vendors name and address, and a description of each individual item that was purchased. Visa slips that show only the total are ***not*** acceptable.
2. The petty cash receipt must be completely filled out by the office manager and signed by the requester when they receive the reimbursement.

The petty cash fund is replenished as needed by compiling all receipts onto the *Request to Replenish Petty Cash* form. Once approved by the building administrator the *Request to Replenish Petty Cash* form is used in lieu of a *Check Request.*

1. All petty cash receipts and their supporting documentation are attached to the *Request to Replenish Petty Cash* form.
2. The check is generated only for the amount of the fund that has been expended.
3. Until the fund is replenished, the petty cash expenditures are not recorded in the student body club/activity accounts. It is important to replenish funds on a regular basis in order to ensure the accuracy and integrity of all accounts.
4. The fund must be replenished as a part of the school fiscal year end close.

**Travel Expense Reimbursements**

Student body funds may not be spent on travel, meals, and lodging for staff members, except in the following circumstances.

1. They are accompanying student groups or teams on an approved event.
2. The expenditure is specifically authorized by a grant or donation.

**Grant / Donation Expenditure Tracking**

In accordance with Board Policy **DD-AR Grant Applications and Procedures** grants that exceed $5,000 will be sent to the District business office for financial management.

Grants and or donations received by the school are generally specific in nature and, therefore, restricted. Expenditures must be made in accordance with the purposes specified in the grant/donation award letter.

For audit purposes, the following documentation will be maintained through the life of the grant and/or donation.

- the original award letter
- any application materials submitted that initiated the award/donation
- copies of related expenditures

When the grant and/or donation amounts have been fully spent, the grant/donation file is archived along with the other current fiscal year accounting documents.

# ~~ADJUSTMENTS AND~~ TRANSFERS OF FUNDS BETWEEN CLUB ACCOUNTS

## OVERVIEW

The following procedures have been designed to establish authority to record account adjustments resulting from bank fees, returned (NSF) checks, and other infrequent transactions appearing on the monthly bank statement. This section also outlines the procedure for recording the transfer of cash between ASB Club accounts (library, field trip, principal's fund, etc.) and/or actual transfers between bank accounts (checking, savings).

## ~~Adjustment Entries~~

**Office Manager / Bookkeeper**

~~1. Adjustments are required when transactions are recorded on the bank statement separate from deposits made and/or checks presented. Common adjustments include:~~

- ~~bank and/or merchant card fees~~
- ~~interest earnings~~
- ~~non-sufficient funds (NSF) deductions~~
- ~~bank errors~~

~~2. Enter the transaction in **Schoolbooks**. Select "Adjustment Entry" in the drop-down menu.~~

**Administrator**

~~1. Review bank adjustments during bank reconciliation review and approval.~~

**1. Prepare a *Transfer Request* form.**
**a. Attach supporting documentation.**
**2. Obtain signed approval of administrator and advisor/staff responsible for accounts affected prior to entry.**
**3. Enter the transaction in ASBWorks.**
**a. Select Journal entry.**
**b. Complete the memo section.**
**c. Enter the account(s) that are to be debited on the first line. Enter the account(s) to be credited on line 2.**
**d. Make sure the debit/credit entries balance.**
**e. Select Save.**
**f. Go to "Reports"; Account/Transaction Reports, select Journal Entry Report. Print the report and staple it to your approved transfer form.**
**4. File *Transfer Request form* as appropriate.**

**1. Review and approve (sign) *Transfer Requests.***
**2. Return *Transfer Request* form to office manager/bookkeeper.**

## ~~Transfers Between Activity Accounts~~

**Office Manager / Bookkeeper**

~~1. Prepare a *Transfer Request* form.~~
~~a. Attach supporting documentation.~~
~~2. Obtain signed approval of administrator and advisor/staff responsible for accounts affected prior to entry.~~

3. ~~Enter the transaction in **Schoolbooks**. Select "Transfer Entry" from the drop-down menu.~~
   a. ~~Use "Transfer Entry" for transfers that are from one account to one account.~~
   b. ~~Use "Multi-Line Entry" for transfers that are from one or more accounts to one or more accounts.~~
4. ~~File *Transfer Request* in chronological file.~~

**Administrator / Club Advisor**

1. ~~Review and approve (sign) *Transfer Requests.*~~
2. ~~Return *Transfer Request* form to office manager/bookkeeper.~~

**Transfers Between Banking (Asset) Accounts**

**Office Manager / Bookkeeper**

1. Prepare a *Transfer Request* form.
   a. Attach supporting documentation.
2. Obtain signed approval of administrator prior to entry.
3. Enter the transaction in ~~**Schoolbooks**~~ **ASBWorks**.
   a. Use "~~Cash Transfer Entry~~ **Journal Entry**" to transfer the funds from savings to checking or vice versa.
   b. **Prepare bank slips, i.e. deposit slip and/or withdrawal slip necessary for the bank to process the transaction.**
4. ~~Prepare bank slips, i.e. deposit slip and/or withdrawal slip necessary for the bank to process the transaction.~~ **Attach banking receipts to the *Transfer Request* form and file in chronological file.**

**Administrator**

1. Review and approve by signature *Transfer Requests*.
2. Return approved *Transfer Request* to office manager/bookkeeper.

# RECONCILIATION OF BANK ACCOUNTS

## OVERVIEW

Bank account reconciliations **must be performed monthly** to provide assurance that cash accounts are accurately stated and to provide a limited review of the effectiveness of internal control. Reconciliations should be completed by the 15th of the following month to insure that bank discrepancies are quickly identified.

## PROCEDURES

**Office Manager / Bookkeeper**

1. Open the bank statement when received by mail. Images of all checks should be included as a part of the bank statement. Identify any bank fees, NSF charges, and/or interest earned.
   ~~a. Record bank adjustments through "Adjustment Entry" as outlined in "Adjustments and Transfers of Funds" section.~~
   ~~b. Use the same transaction date shown on bank statement.~~
2. Go to ~~**Schoolbooks**~~ **ASBWorks** "~~Period End~~**Tools**" to open the "Bank Reconciliation" program.
   a. Select ~~"Single School" default. Click "Next."~~ **Select Bank Reconciliation**
   ~~b. Confirm the bank code and name by clicking "Next."~~**Select Checking or Savings from the drop down box**
      i. If more than one account exists, change selection as necessary.
   c. Confirm that the beginning balance as brought forward by the program is the same as the beginning balance shown on the bank statement.
      i. Enter the bank reported ending balance.
      ii. Enter the final, or ending, statement date. Press "Next."
      iii. **Enter a Service Charge or Interest Earned**
   d. "Check off" the checks and deposits and adjustments that have cleared according to the bank statement.
   e. "Check off" all voids (and other offsets).
   f. When all items have been checked off, the "Diff" amount on ~~upper~~ **lower** right side of the screen should show "zero" and the font color should have changed to green.
   g. If "zero, ~~"press "Next" and go to Step 5.~~ **Click Save and Reconcile Now. Print and sign the report.**
3. If not "zero," identify any discrepancies in either check or deposit amounts between the bank statement and amounts shown in the "Bank Reconciliation" screen. If an error in the bank statement occurs, contact the bank for correction.
4. Correct any data entry errors made on check or deposit amounts by entering adjustment**s in the journal** entries.
   a. Ensure all entries are descriptive and include enough detail so that the source of the correction can be identified (attach all supportive documentation).
5. After all items have been cleared the "Diff" will become "zero." ~~Press "Next."~~
   ~~a. The screen will display the default name for report. Make any desired changes. Press "Proceed."~~ **Click Save and Reconcile Now**.
   ~~b. Screen will next display window to type notes related to the bank reconciliation. Any pending bank errors or unusual transactions will be explained in the notes section. Press "View/Print."~~
   c. A .pdf file of the reconciliation report will be generated.
      i. Print this report. Close the window.

ii. Select "Yes" if the report printed correctly.

~~d. Select "Finish" on the final screen.~~

6. Staple the reconciliation report to the front of the bank statement with all reconciliation attachments and journals.
   a. Sign where designated "Prepared By" and date.
7. Submit *Bank Reconciliation* to building administrator for review. Include all attachments that detail reconciliation and adjustments.

**Administrator**

1. Review and approve (sign and date) the *Bank Reconciliation*.
   a. Compare reconciliation report and bank statement in the following areas:
      - month and year being reconciled
      - compare balances and review adjustments
      - review outstanding items
   b. Inquire about transactions when essential for understanding.
2. Return approved *Bank Reconciliation* to office manager/bookkeeper.

**Office Manager / Bookkeeper**

1. File *Bank Reconciliation* chronologically.
2. Retain for auditor review.

# STALE DATED CHECKS

## OVERVIEW

**Stale dated checks should be reviewed and reconciled during the monthly bank reconciliation process. Checks that are not cashed within 60-90 days become "stale" and most banks won't cash. The vendors must be contacted and given the opportunity to either cash or request a reissue of the check. Any vendors that fail to respond within a reasonable length of time will have checks voided and issued to the Department of State Lands Unclaimed Property.**

## PROCEDURES

**1. Review outstanding checks list and identify checks that are 60-90 days from the original issue date.**
**2. Identify vendors that require a "Due Diligence Letter"**
**3. Complete "Due Diligence Letter" and mail or email to vendor giving 30 days to respond.**

4. If you have not received the letter or any contact back within that period, void check and follow the Department of State Lands unclaimed property instructions as follows: http://www.oregon.gov/dsl/Money/Pages/Reporting.aspx

# FINANCIAL STATEMENT / MONTH END PROCEDURES

## OVERVIEW

Financial statements provide student group advisors and school administrative officials with a periodic summary of the financial position and financial activities of a school's student body activity funds. In addition, they aid in the detection of accounting errors. The financial review takes place in conjunction with the month-end closing process that performs an internal close to the prior accounting month not allowing further transactions to be posted to it.

## PROCEDURES

**Office Manager / Bookkeeper**

1. When the *Bank Reconciliation* is finished, the financial statement and month-end process is completed in ~~**Schoolbooks**~~ **ASBWorks.**
    a. Access the "Period End" in the drop-down menu. Select "Month End."
2. Begin the month-end process by printing the reports.
    a. Verify that debits equal credits on the *Trial Balance* report.
    b. Verify all deposits have been recorded as shown on the *Bank Deposits* report.
    c. Verify all checks have been recorded by noting that no checks are missing between the beginning check and ending checks shown on the *Cash Disbursements* report.
        i. The next available check in your check stock should immediately follow the last check shown on the report
    d. Verify all adjustments and transfers have been recorded.
3. Print the *Account Analysis Summary* report for the administrator to review along with the *Bank Reconciliation*.
4. Once reports have printed and been verified, a dialog box will open that prompts "Do you want to perform Month End Processing for [month specified]?"
    a. After verifying the month/date to close, select "Yes."

**Administrator**

1. Review and approve the *Bank Reconciliation* and monthly ~~*Account Analysis*~~ ***Transaction*** *Summary* report for completeness, accuracy, and overall reasonableness.
2. Determine if bank accounts have been balanced:
   a. Beginning and ending balance on bank statement equals opening and ending balance of ~~**Schoolbooks**~~ **ASBWorks** *Bank Reconciliation.*
   b. Calculated book balance on ~~**Schoolbooks**~~ **ASBWorks** *Bank Reconciliation* should match the balance of the ~~*Account Analysis*~~ ***Transaction*** *Summary* report.
3. Sign and date the ~~*Account Analysis*~~ ***Transaction*** *Summary* report.
4. Resolve all questions and ensure corrections are made.
5. Return all the documents you have reviewed and approved to the office manager/bookkeeper.

**Office Manager / Bookkeeper**

1. File one copy of each report chronologically.
2. File the *Bank Reconciliation* chronologically.
3. Make available *Account* ~~*Snapshot*~~ ***Statement*** reports as appropriate for staff responsible for each activity/club account.

# YEAR END PROCEDURES

## OVERVIEW

Year-end procedures have been developed to assist office managers/bookkeepers and building administrators in completing all financial records for the year. Completion of all steps will prepare office managers/bookkeepers to begin a new school/fiscal year.

## PROCEDURES

**Office Manager / Bookkeeper**

1. Approximately 2-3 weeks **prior to the end of the school year:**
   a. Contact holders of outstanding checks**/stale checks** and urge them to cash the checks.
   b. Clear credit memos by requesting refunds from vendors.
   c. Write off bad checks deemed uncollectible by transferring amounts from the NSF Clearing account to the original club account where money was deposited.
   d. Route ~~**Schoolbooks**~~ **ASBWorks** *Account* ~~*Snapshot*~~ ***Statement*** reports to all staff responsible for activity/club accounts.
   e. Determine any refunds due students.

i. Generate checks as necessary

f. Collect and deposit all petty cash and cashbox funds.

g. Make all adjustments and transfers needed to clear negative accounts.

2. After school is out but **before leaving for summer,** if applicable:
   a. Make sure all cash on hand is deposited into the student body checking account.
   b. Write checks to the District for any amounts due.
   c. Complete May *Bank Reconciliation* and May month-end close procedures.
   d. Ensure all transactions through the last day worked are recorded in ~~**Schoolbooks**~~ **ASBWorks.**

~~**Important Note:** Remaining prior year fiscal transactions, including June bank statement reconciliation and the year-end process in **Schoolbooks**, must be completed PRIOR to entering any new school/fiscal year transactions!!!~~

1. Enter any transactions that may have occurred after your last day worked up through June 30.
   a. **All transaction dates are in June!**
   b. Enter additional deposits and/or checks that were written.
   c. Transfer any balances in accounts that you wish to close out.
   d. Enter June bank reconciliation adjustments.
   e. Review detailed account activity in order to make further corrections, if necessary.
2. Complete June bank reconciliation(s).
3. Complete June month-end process.
   a. Verify the *Trial Balance* debits equal credits. If not, call the District Office and do **not** proceed with month-end process.
   b. ***Once the month of June is closed you will be unable to process any further transactions, transfers, etc. for the fiscal year ending.***

~~4. Perform a data back-up in **Schoolbooks** under "File" menu, "Daily Data Back-up."~~

~~a. Rename back-up file "XXX_SBPriorYExxxx.zip" where XXX = school code and xxxx = current fiscal year ending.~~
~~Example: 608_SBPriorYE1011.zip or 167_SBPriorYE1011.zip~~

5. Print all Financial Reports for the applicable annual period using date range 07/01/xx to 06/30/xx on all reports. Retain these reports with your annual archived files.
   a. Reports/Vendor Reports/~~*Cash Disbursement*~~ ***Transaction Summary and/or Detail*** report.
      - All bank codes.
      - This report prints disbursements in check number order. Verify all check numbers are present and that there are no missing checks. Be prepared to explain any missing checks to the District auditors.
   b. Reports/~~GI Analysis Reports/*Account Analysis Summary* report.~~ **Reports/Account/Transaction Reports/*Journal Entry* report.**
      - All account numbers.

c. Reports/~~GL Analysis Reports/*Account Analysis Detail* report.~~
**Reports/Item/Sales Report/Receipt Batch report**
- All account numbers.

~~d. Reports/Banking Reports/*Bank Deposit History* report.~~
- ~~All bank codes.~~

~~e. Reports/GL Reports-Other/*Transfer History* report.~~
- ~~All transfer types.~~

~~6. Go to "Period End" drop down menu, select "Year End."~~
~~a. Follow the prompts on the screen. You will be warned if any bank reconciliations or month end utilities have not been performed.~~
~~b. Save your prior year data?~~
- ~~**YES!** This will save the full year detailed transactions in a separate school.~~
- ~~Accept the default code given to your school by the program.~~

~~c. Complete the year end process by following the remaining prompts.~~
~~7. Make another backup under "File Menu/Daily Data Backup."~~
~~a. Label back up file "XXX_SBAfterYExxxx.zip" where XXX = school code and xxxx = current fiscal year ending.~~
~~8. Print a *Trial Balance*.~~
~~a. Enter date parameter of July 1.~~
~~b. Verify that total debits equal total credits.~~
~~9. Print *Analysis Report Summary* report.~~
~~a. Accept default parameters; date range 07/01/xx to current date and all account numbers.~~
~~b. Verify that all beginning balances are equal to the ending balances as shown on the *Account Analysis Summary* report printed before year end process.~~
~~10. You have successfully begun a new year and may record your new year transactions that began as of July 1!~~

**Staff / Club Advisor**

1. Review and verify accuracy of club account transactions.
   a. If a discrepancy exists, notify the office manager/bookkeeper immediately.

# INDEPENDENT FINANCIAL AUDIT

## OVERVIEW

Audit procedures have been developed to assist office managers/bookkeepers and building administrators in preparing financial reports and records that will be needed for the annual audit. The annual audit is completed in two stages. District auditors will perform testing during the "interim" audit to determine if internal control procedures are being followed. During the "final" audit the financial information is gathered in its final form for reporting purposes. In addition, District business office staff may periodically perform "internal" audits.

## PROCEDURES

**External Auditor**

1. Schedule audit date with school.
2. Prepare audit program and provide preparation checklist.
3. Conduct audits as scheduled.
4. Prepare written report of audit findings.

### Interim Audit

**Office Manager / Bookkeeper**

1. Send current year financial reports from ~~**Schoolbooks**~~ **ASBWorks** for current year to the District's business office:
   - ~~*Cash Disbursement*~~ ***Transaction Detail*** report (checks listed numerically through month ending just prior to interim audit)
   - ~~*Bank Deposit*~~ ***Receipt Batch*** report (receipts in numerical order through month ending just prior to interim audit)
   - ~~*Transfer*~~ ***Journal Entry*** report for fiscal cycle through month ending just prior to interim audit)

2. Make the following information available to auditors:
   - check supporting documents from sample list
   - deposit supporting documents from sample list
   - transfer documents
   - original bank statements and reconciliations
   - bank confirmation letter, if requested
   - complete internal control and/or fraud questionnaire, if requested

### Final Audit

**Office Manager / Bookkeeper**

1. Send the following information for the fiscal year just ended to the District's business office:
   - all original bank statements and reconciliations
   - ~~*Account Analysis*~~ ***Transaction*** *Summary* report (send via email)
2. Be prepared to pull additional documents, if requested, during final audit fieldwork.

# PRESERVATION OF ACCOUNTING RECORDS

## OVERVIEW

The systematic control of all financial records related to student body activities accounting is integral to assuring assets are well protected. In addition, a system of computer data "backups" shall be maintained on the district server. Physical protection of the daily data backups is performed by the District's technology department.

## PROCEDURES

**Office Manager / Bookkeeper**

1. ~~A data backup in **Schoolbooks** shall be performed at the end of the day following financial data entry into the accounting software.~~
    a. ~~Change the date on the backup file in order to maintain separately identifiable data backups.~~
2. Retain the following, permanently, in locked, preferably fire-resistant files:
    - audit reports
3. Retain the following in accordance with Oregon State Archive laws:
    - year-end financial reports including general ledger account detail
    - ~~cancelled checks~~
    - bank statements
    - cash receipts with deposit supporting documentation
    - check requests with payment supporting documentation
    - transfer and adjustment documents with supporting documentation
4. Retain all other records and supporting documents for each fiscal year until the completion of the annual audit.

# ACCOUNTING ADVICE AND ASSISTANCE

The District's business office will provide administrators and staff with any necessary assistance in maintaining accounting records and understanding District procedures.

The District business office encourages questions. E-mail or call the business office describing the question in sufficient detail so that its nature and scope can be clearly understood. All routine inquiries will be answered immediately. For other questions that cannot be readily answered, advice will be sought from appropriate District personnel or from District auditors as soon as possible.

# HANDBOOK UPDATE PROCEDURES

The District's business office will work with the schools to periodically review and update the *Student Body Accounting Handbook.*

Revisions in the *Handbook* will have input from administrators and school office staff prior to implementation. The *Handbook* and subsequent revisions will be presented to the District's School Board for adoption.

The District's business office will be responsible for providing copies of the applicable *Student Body Accounting Handbook* to each school.

# DISTRICT FORMS

District-approved forms used for conducting the financial transactions of student body activities are included in the following pages. The appearance of the form in the *Handbook* may differ slightly from the actual form due to formatting modifications required for inclusion.

If a form approved and recommended by the District does not adequately meet the documentation and reporting need in specific situations, schools may obtain permission to utilize an alternative form.

Forms will be periodically reviewed and updated as needed.

# CASH RECEIPTS - REQUIRED FORMS

It is the Office Manager / Bookkeeper's responsibility to make sure that club advisors and teachers have the proper paperwork and instructions to account properly for all cash receipts, ***before the event takes place***.

The following table summarizes the forms needed for individual activities:

| Required Forms | Purpose / Activity |
|---|---|
| **Single Purpose Multiple Receipt** | Itemizes each payer for one activity or purpose. Examples for when this form is to be used are ***anytime*** it is possible to track the individual payers such as field trips, club dues, sports camps, club uniforms, library fees, etc. |

| | |
|---|---|
| **Miscellaneous Deposit** | Used to turn in bulk monies collected for a single purpose when a cashbox has not been issued. Examples for when this form is used are events such as car washes, donation jars, vending machine bags, etc. If it is possible to identify the payers, supporting documents such as a class list or a *Single Purpose Multiple Receipt* or facsimile may be attached. |
| **Cash Reconciliation** | Used for events when a cashbox is available to make change and collect from numerous attendees or purchasers. Examples are concessions, book fairs, dances, coffee carts, etc. |
| **Ticket Control and Cash Reconciliation** | Used for ticketed events such as athletic gate entry and performances. |

Date _____

Activity or Club Fund Name _____

Description of Activity _____

| | Name of Payer | Cash Amount | Check Amount | Check Number |
|---|---|---|---|---|
| 1 | | | | |
| 2 | | | | |
| 3 | | | | |
| 4 | | | | |
| 5 | | | | |
| 6 | | | | |
| 7 | | | | |
| 8 | | | | |
| 9 | | | | |
| 10 | | | | |
| 11 | | | | |
| 12 | | | | |
| 13 | | | | |
| 14 | | | | |
| 15 | | | | |
| 16 | | | | |
| 17 | | | | |
| 18 | | | | |
| 19 | | | | |
| 20 | | | | |
| 21 | | | | |
| 22 | | | | |
| 23 | | | | |
| 24 | | | | |
| 25 | | | | |
| 26 | | | | |
| 27 | | | | |
| 28 | | | | |
| 29 | | | | |
| 30 | Balance brought forward from additional sheet | | | if needed |
| | **TOTAL COLLECTED THIS SHEET** | $ - | $ - | |

Cash $ -

Checks $ -

**Total** **$ -**

**COLLECTED BY (print name)** _____

**ADVISOR/TEACHER SIGNATURE** _____

**OFFICE VERIFICATION (sign & date)** _____

Dallas School District No. 2
Student Body Activity Funds
Miscellaneous Deposit

| PURPOSE |
|---|
| ASB Account |
| ADVISOR COUNT |
| Cash |
| Check |
| Total $ |
| Print Name |
| Signature |
| Date |
| OFFICE MANAGER/BOOKKEEPER COUNT |
| Cash |
| Check |
| Total $ |
| Signature |
| Date |
| Account #<br>Category Code |

CASH RECEIVED

| Name | Amount |
|---|---|
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| Total Cash $ | |

CHECKS RECEIVED

| Name / Check # | Amount |
|---|---|
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| Total Checks $ | |

*FRONT of form

*BACK of form

# DALLAS SCHOOL DISTRICT NO. 2 – STUDENT BODY ACTIVITY FUNDS

## CASH RECONCILIATION

| EVENT DATE | ASB CLUB NAME | EVENT OR PURPOSE |
|---|---|---|
| | | |

| CURRENCY | AMOUNT | COIN | AMOUNT |
|---|---|---|---|
| 1.00 | | .01 | |
| 2.00 | | .05 | |
| 5.00 | | .10 | |
| 10.00 | | .25 | |
| 20.00 | | .50 | |
| 50.00 | | 1.00 | |
| 100.00 | | .25 roll | |
| **TOTAL** | | **TOTAL** | |

| | | | |
|---|---|---|---|
| **# OF CHECKS** | | **CHECK TOTAL** | |
| ****LIST EVENT ON CHECK MEMO LINE** | | **GRAND TOTAL** | |

| | | | |
|---|---|---|---|
| **Worker Name** | | **Person who counted** | |
| **Worker Name** | | **Supervisor printed name and signature** | |

**THE MONEY MUST BE COUNTED. PLEASE ALLOW TIME TO COUNT AND COMPLETE THIS FORM. TURN CASHBOX OVER TO ADMINISTRATOR. THANK YOU.**

**DO NOT COMPLETE THIS SECTION - OFFICE USE ONLY**

| | |
|---|---|
| **CURRENCY TOTAL** | |
| **CHECK TOTAL** | |
| **COIN TOTAL** | |
| **TOTAL CASH** | |
| **LESS BEGINNING CASH** (Amount pre-filled by bookkeeper; initialed by requestor) | |
| **TOTAL EVENT PROCEEDS (DEPOSIT)** | |
| **CONCESSIONS DISTRIBUTION (if applicable)** | |
| **CANTEEN/BOOSTER CLUB** | |
| **ASB CLUB** | |
| **BOOKKEEPER/OFFICE MANAGER SIGNATURE** | |

DALLAS SCHOOL DISTRICT NO. 2 – STUDENT BODY ACTIVITY FUNDS

CASH RECONCILIATION

****THE MONEY MUST BE COUNTED****PLEASE ALLOW TIME TO COMPLETE THIS FORM.

RECORD EVENT ON CHECK MEMO LINE. TURN CASH BOX OVER TO ADMINISTRATOR. THANK YOU

| EVENT DATE | ASB CLUB NAME | EVENT OR PURPOSE |
|---|---|---|
| | | |

| CURRENCY | # | AMOUNT |
|---|---|---|
| 1.00 | | |
| 2.00 | | |
| 5.00 | | |
| 10.00 | | |
| 20.00 | | |
| 50.00 | | |
| 100.00 | | |
| TOTAL | | |

| COIN | # | AMOUNT |
|---|---|---|
| .01 | | |
| .05 | | |
| .10 | | |
| .25 | | |
| .50 | | |
| 1.00 | | |
| .25 roll = 10.00 | | |
| TOTAL | | |

| Total # of checks | | Total amount: checks | |
|---|---|---|---|
| | Please count entire Box. Do not take out startup money. | GRAND TOTAL Currency, coin, checks | |

Person who counted/Print Name

Person who supervised/Print Name

****DO NOT COMPLETE THIS SECTION – OFFICE USE ONLY****

| | |
|---|---|
| CURRENCY | |
| COIN | |
| TOTAL CASH/COIN | |
| MINUS START UP CASH | - |
| FINAL TOTAL LESS START UP CASH | |
| CHECK TOTAL | |
| DEPOSIT TOTAL FOR EVENT | |

BOOKKEEPER/OFFICE MANAGER SIGNATURE

DATE

# DALLAS SCHOOL DISTRICT NO. 2 – STUDENT BODY ACTIVITY FUNDS
# TICKET CONTROL AND CASH RECONCILIATION

DATE _____ EVENT_____

PLACE_____

| GATE | BOX 1 | | $ | BOX 2 | | $ | BOX 3 | | $ |
|---|---|---|---|---|---|---|---|---|---|
| | ADULT $5.00 | STUDENT $4.00 | DISCOUNT $2.00 | ADULT $5.00 | STUDENT $4.00 | DISCOUNT $2.00 | ADULT $5.00 | STUDENT $4.00 | DISCOUNT $2.00 |
| BEGINNING NUMBER | | | | | | | | | |
| ENDING NUMBER | | | | | | | | | |
| TICKETS DISPENSED | | | | | | | | | |
| TOTAL | | | | | | | | | |
| GATE TOTAL | $ | | | | | | | | |
| ACTUAL CASH COLLECTED | $ | | | | | | | | |
| CASH LONG OR SHORT | $ | | | | | | | | |

**CASH AMOUNT Box 1** _____ **CHECK AMOUNT Box 1** _____

**Box 2**_____ **Box 2** _____

**Box 3**_____ **Box 3** _____

**TOTAL CASH** _____ **TOTAL CHECK** _____

**TOTAL DEPOSIT** _____

**STAFF SIGNATURE** _____ **DATE** _____

# DALLAS SCHOOL DISTRICT NO. 2 – STUDENT BODY ACTIVITY FUNDS
## TICKET CONTROL AND CASH RECONCILIATION

DATE _____ EVENT _____

PLACE _____

| GATE | BOX 1 | $ | | BOX 2 | $ | | BOX 3 | $ | |
|---|---|---|---|---|---|---|---|---|---|
| | ADULT $5.00 | STUDENT $4.00 | | ADULT $5.00 | STUDENT $4.00 | | ADULT $5.00 | STUDENT $4.00 | |
| BEGINNING NUMBER | | | | | | | | | |
| ENDING NUMBER | | | | | | | | | |
| TICKETS DISPENSED | | | | | | | | | |
| TOTAL | | | | | | | | | |
| GATE TOTAL | | | | | | | | | |

CASH AMOUNT BOX 1 _____ COIN AMOUNT BOX 1 _____ CHECK AMOUNT BOX 1 _____

BOX 2 _____ BOX 2 _____ BOX 2 _____

BOX 3 _____ BOX 3 _____ BOX 3 _____

TOTAL CASH _____ TOTAL COIN _____ TOTAL CHECK _____

TOTAL DEPOSIT _____

OVER/SHORT _____

STAFF SIGNATURE _____ DATE _____

OFFICE VERIFICATION _____ DATE _____
(BOOKKEEPER OR OFFICE MANAGER)

## CHECK REQUEST — DALLAS SCHOOL DISTRICT NO. 2 STUDENT BODY FUNDS

- *Do not order or pay for supplies in advance of pre-approval and signatures*
- *After purchase, attach receipts, invoices, packing slips, etc. Sign & date receipts*
- *If request for funds has been granted by a request to student council, attach applicable, approved form*

PAYABLE TO_____ DATE NEEDED _____

ADDRESS_____ ☐ mail check to vendor

_____ ☐ return check to requester

DETAILED PURPOSE/VENDOR _____ ☐ reimbursement only

_____

STUDENT BODY ACCOUNT NAME_____ACCOUNT #_____

Pre-approval Request/Estimated Total $ _____

ADVISOR / REQUESTER SIGNATURE_____ DATE_____

CLASS/CLUB OFFICER (if applicable)_____ DATE_____

ADMINISTRATOR'S SIGNATURE_____ DATE_____

**Complete actual costs below**

| DESCRIPTION | ACTUAL AMOUNT | CLUB ACCOUNT (if more than one) |
|---|---|---|
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| TOTAL | | |

ADMINISTRATOR'S SIGNATURE _____DATE_____

*(Additional approval required only if final amount exceeds pre-approved amount by more than 10%)*

_____

ACCOUNTING (BOOKKEEPER ONLY)

VERIFIED BY_____DATE_____CATEGORY CODE_____

CHECK REQUEST PURCHASE ORDER
ENTER SCHOOL NAME HERE
ASSOCIATED STUDENT BODY

DATE_____ PURCHASE ORDER NO. _____

VENDOR _____ CONTACT INFO_____

MAILING ADDRESS _____ CITY _____

STATE _____ ZIP _____

FAX NO. _____ FAX ☐ RETURN ☐ MAIL ☐

PURPOSE _____

ASB ACCT _____ REQUESTED BY_____

| QUANTITY | UNIT | DESCRIPTION | UNIT PRICE | AMOUNT |
|---|---|---|---|---|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | TOTAL | |

ADVISOR SIGNATURE_____

CLUB OFFICER_____

ADMINISTRATOR_____DATE_____

Purchase order must be approved by administrator prior to placing order.

ENTER SCHOOL NAME, MAILING ADDRESS, PHONE NUMBER AND FAX NUMBER HERE

# ASB Petty Cash Voucher

Name: _____ Position: _____

Vendor/Nature of Petty Cash Claim:_____

_____

| **ASB Account to Charge:** | **Amount:** |
|---|---|
| _____ | $_____ |
| _____ | $_____ |
| _____ | $_____ |

*(Original signed, dated receipts must be attached to this form.)*

Signature:_____ Date:_____

Petty Cash Officer Signature:_____

# DALLAS SCHOOL DISTRICT NO. 2 STUDENT BODY ACTIVITY FUNDS
# REQUEST TO REPLENISH PETTY CASH

Dates From: _____

To: _____

| Voucher # | Date | To whom / For what purpose | Amount | Club/Activity Account # | Category |
|---|---|---|---|---|---|
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
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| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | TOTAL EXPENDITURES | $0.00 | | |
| | | PETTY CASH ON HAND (remaining cash) | $0.00 | | |
| | | FUND AMOUNT (total expenditures + remaining cash = total original fund) | $0.00 | | |

I certify this to be a true and accurate report of the school's petty cash account to be the best of my knowledge.

Completed by: _____ Date: _____

Approved by: _____ Date: _____

Building Administrator

# DALLAS SCHOOL DISTRICT NO. 2

## ASB Account - Transfer Request

| Amount | Deduct From Account | Amount | Add To Account | Reason for Transfer |
|---|---|---|---|---|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

Advisor Approval _____ Date _____

Administrator Approval _____ Date _____

Entered by _____ Date _____

# DALLAS SCHOOL DISTRICT NO.2
## ASB ACCOUNT - TRANSFER REQUEST

**DATE** _____

| AMOUNT | DEDUCT FROM ACCOUNT | ADD TO ACCOUNT |
|---|---|---|
| | | |
| | | |
| **REASON FOR TRANSFER** | | |
| | | |

| AMOUNT | DEDUCT FROM ACCOUNT | ADD TO ACCOUNT |
|---|---|---|
| | | |
| | | |
| **REASON FOR TRANSFER** | | |
| | | |

| AMOUNT | DEDUCT FROM ACCOUNT | ADD TO ACCOUNT |
|---|---|---|
| | | |
| | | |
| **REASON FOR TRANSFER** | | |
| | | |

Advisor Approval:_____Date: _____

Admin Approval:_____Date: _____

Entered By:_____Date: _____

SAMPLE "DUE DILEGENCE" LETTER FOR STALE DATED CHECKS

Date

Payee
Attn:
Address

Check #:
Check Amount:
Check Date:

Our records indicate the check listed above is still outstanding. State law requires us to periodically report and remit to the Oregon Department of State Lands any unclaimed property, including unpaid checks. To help us determine if a liability still exists, please check the following item(s) that apply and return this form to us by **DATE**. Or you may fax the information to _____.

_____ I (We) did not receive the above check, and our records still show the amount to be outstanding.

_____ I (We) received a replacement check.

_____ I (We) do not show any delinquent amounts due from_____.

_____ I (We) would like a replacement check.

Address Correction:

_____

_____

Comments:

_____

_____

Signature_____ Date_____

Phone_____

Thank you for your assistance.

Sincerely,

**Minutes**
**Board Meeting**
**June 25, 2018**
**6:30 p.m.**
**Dallas School District Board Room**

**Present:** Mike Blanchard, Jon Woods, Dave Hunt, Matt Posey, Mike Bollman, Michelle Johnstone, Juli Lichtenberger, Dennis Engle, Debbie MacLean, Todd Baughman, Kevin Montague, Steve Spencer

**Visitors:** Jolene Guzman, Carmen Halcom

**1.0 Welcome/Pledge of Allegiance**

**2.0 Approval of the Agenda**
Jon Woods moved to approve the agenda as presented, seconded by Dave Hunt. The motion passed unanimously.

**3.0 Good News**
3.1 Matt Posey provided a turf project update. He advised they are currently ahead of schedule.
3.2 Todd Baughman shared that Polk County is funding 40 kindergarten summer jump start students.
3.3 Construction at Whitworth is in full swing.

**4.0 Public Comment**
No public comment.

**5.0 Announcements**
5.1 June and July calendars
5.2 Citizens Oversight Committee Meeting, July 16, 2018 at 6:00 p.m.
5.3 Next board meeting will be July 9, 2018 at 6:30 p.m.

**6.0 Consent Agenda**
6.1 Approval of June 11, 2018, Board Minutes
Mike Blanchard moved to approve the agenda, seconded by Matt Posey. The motion passed unanimously.

**7.0 Dallas High School Graduation Ceremony Dates – Steve Spencer**
Steve Spencer, Dallas High School Principal, addressed the Board to discuss holding the graduation ceremony on a Friday evening instead of a Saturday afternoon. Discussion was held and it was determined Steve will get feedback from parents and community. He will focus on addressing the idea with the Junior Class. Michelle Johnstone, Superintendent, will help advertise the idea.

**8.0 Election of Chair and Vice Chair**

Jon Woods moved to elect Matt Posey as Chair and Mike Blanchard as Vice Chair for the 2018-19 school year. Seconded by Dave Hunt. The motion passed unanimously.

**9.0 Student Body Accounting Handbook Draft (Board Action) – Debbie MacLean**

Debbie MacLean, Director of Fiscal Services, advised the Board last adopted the Student Body Accounting Handbook in 2014. The Student Body Accounting System software changed a few years ago which is the majority of the revisions. Board action was tabled until the next meeting.

**10.0 Food Service Update – Debbie MacLean**

Debbie MacLean discussed the Food Service Report ending June 20, 2018. The net gain/loss per meal shows a 19 cent loss which is an improvement. The new kitchens which were completed this school year will increase our ability to purchase more commodity. Staff have been managing food purchases more centrally.

**11.0 Resolution #17-18-10 To Transfer Funds to Food Service Fund 203 from General Fund**

Mike Blanchard made a motion to approve resolution #17-18-10M to transfer funds to food service fund 203 from general fund, seconded by Matt Posey. The motion passed unanimously.

**12.0 Resolution #17-18-11 To Transfer Funds to Facilities, Repairs and Maint Fund 102 from Cool Schools Fund 202**

Matt Posey moved to approve resolution #17-18-11 to transfer funds to facilities, repairs, and maintenance fund from Cool Schools fund 201, seconded by Jon Woods. The motion passed unanimously.

**13.0 Resolution #17-18-12 To Revise Fund 100 Appropriations**

Debbie MacLean pointed out that in the first paragraph of the resolution, in the third sentence, it states function 100 will increase by $100,000 but it should be listed as $150,000. The chart in the resolution reflects the change accurately. Dave Hunt made a motion to approve resolution #17-18-12 to revise fund 100 appropriations, with the changes discussed. It was seconded by Mike Blanchard. The motion passed unanimously.

**14.0 Adjourn at 7:21pm**

_____ _____

**Board Chair / Matt Posey** **Date**

_____ _____

**Board Secretary / Juli Lichtenberger** **Date**

DALLAS SCHOOL DISTRICT NO. 2
DALLAS, OREGON
July 9, 2018

**RESOLUTION #18-19-01**
**AUTHORITY TO PAY BILLS AND EXPEND FUNDS**

Be it resolved that the Superintendent/Clerk and Director of Fiscal Services/Deputy Clerk, be authorized to sign purchase orders; and for the Superintendent/Clerk and Director of Fiscal Services/Deputy Clerk to expend funds to pay bills as budgeted and appropriated for the fiscal year 2018-2019.

| | |
|---|---|
| Superintendent | Chair |
| Date | Date |

DALLAS SCHOOL DISTRICT NO. 2
DALLAS, OREGON
July 9, 2018

**ITEM:** ANNUAL BUSINESS PROCEDURES

**INFORMATION:** Each year certain organizational and business procedures must be reviewed and approved by the Board of Directors. The following recommendations are submitted to the Board for action:

**BUDGET OFFICER**
Dr. Michelle Johnstone, Superintendent/Clerk, shall be Budget Officer for FY 2018-2019.

**DEPUTY CLERK**
Debra Knox-MacLean, Director of Fiscal Services, shall perform duties of Deputy Clerk.

**CUSTODIAN OF DISTRICT FUNDS**
Debra Knox-MacLean, Director of Fiscal Services/Deputy Clerk, shall be Custodian of District Funds.

**AUTHORIZATION TO BORROW FUNDS**
Custodian of District Funds designated above shall be authorized to borrow funds, not to exceed $150,000, at any given time without prior School Board approval.

**AUTHORIZATION TO SIGN CHECKS**
Dr. Michelle Johnstone, Superintendent/Clerk, and Debra Knox-MacLean, Director of Fiscal Services/Deputy Clerk, are authorized to sign Dallas School District No. 2 checks and represent the School District in other financial matters.

**FIDELITY BONDS**
Dr. Michelle Johnstone, Superintendent/Clerk and Debra Knox-MacLean, Director of Fiscal Services/Deputy Clerk, will each be bonded in the amount of $100,000.

**DEPOSITORIES**
Depositories for Dallas School District No. 2 funds are designated as follows for FY 2018-2019:

**Bank of America, Dallas Branch**
General Fund
Accounts Payable Account
Payroll Account
Payroll Tax Account

**Wells Fargo Bank, Dallas Branch**
Dallas High School Student Body Account
Checking Accounts Payable
Passbook Savings
Scholarship Money Market
Whitworth Elementary School Checking Account

**Citizens Bank**
District Food Service Account
LaCreole Middle School Student Body Checking Account
Oakdale Elementary School Student Body Checking Account
Lyle Elementary School Student Body Checking Account
Morrison Student Body Checking Account

**AUTHORIZATION FOR POLK COUNTY TREASURER TO INVEST DISTRICT FUNDS**
Polk County Treasurer is authorized to invest Dallas School District No. 2 funds being held by the Treasurer's Office in certificates of deposit, repurchase agreements and Local Government Investment Pool. Investments should be placed to the financial advantage of the District. The Treasurer may be granted permission to invest District funds in other types of investments upon individual consideration of the investment by the Board of Directors. These requests are to be in writing. All investments are to be secured by full collateral protection. The District shall indemnify and hold the County harmless from and against any and all claims, liabilities, demands, actions or damages incurred in connections with, or in any way relating to funds of the District invested by the County, except as to any incurred by or arising out of a violation of any State or County statute, rule, regulations ordinance, resolution or policy governing the use and investment of public funds.

**DESIGNATE AUDITOR**
The firm of Pauly, Rogers & Company, P.C. is recommended as the official audit firm for Dallas School District No. 2.

**LEGAL COUNSEL**
The law firm of Garrett, Hemann, Robertson P.C. is recommended as official legal counsel for Dallas School District No. 2.

**BOARD MEETINGS**
The board will meet on the second and fourth Monday of each month. Meetings will be held at the Dallas School District Office, 111 SW Ash St and will convene at 6:30 p.m. unless otherwise advertised.

**NEWSPAPER FOR LEGAL NOTICES**
The "Itemizer Observer" is recommended as the newspaper for publication of legal notices.

**LOCAL PUBLIC CONTRACT REVIEW BOARD**
The District Board of Directors is designated as the Local Public Contract Review Board. The Local Public Contract Review Board reviews bidding specifications, procedures, awarding of contracts, or rejection of bids.

**AFFIRMATIVE ACTION OFFICER**
Dr. Michelle Johnstone, Superintendent/Clerk, shall serve as Affirmative Action Officer for FY 2018-2019.

**ADA COMPLIANCE OFFICER**
Autymn Galbraith, Director of Special Education, shall serve as the ADA Compliance Officer for FY 2018-2019.

**TITLE IX OFFICER**
Tim Larson, Athletic Director, shall serve as the Title IX Officer for FY 2018-2019.

**SAFETY OFFICER**
Kevin Montague, Facilities Director, shall serve as the Safety Officer for FY 2018-2019.

**EXPOSURE CONTROL OFFICER**
Kevin Montague, Facilities Director, shall serve as Exposure Control Officer for FY 2018-2019.

**PEST MANAGEMENT OFFICER**
Kevin Montague, Facilities Director, shall serve as Pest Management Officer for FY 2018-2019.

**TITLE I DIRECTOR**
Steve Martinelli, Principal, Whitworth Elementary School, shall serve as the Title I Director for FY 2018-2019.

**MIGRANT EDUCATION AND ENGLISH LANGUAGE LEARNER OFFICER**
Dr. Michelle Johnstone, Superintendent/Clerk, shall serve as the Officer of Migrant Education and English Language Learners for FY 2018-2019.

**HEARINGS OFFICER**
Steve Martinelli, Principal, Whitworth Elementary School, shall serve as Hearings Officer for FY 2018-2019.

**AHERA Designation**
Kevin Montague, Facilities Director, shall serve as AHERA (Asbestos Hazard Emergency Response Act) Designated Person for Statement of Responsibilities.

**Healthy and Safe Schools Plan Administrator**
Kevin Montague, Facilities Director shall serve as the Health and Safe Schools Plan Administrator and can be contacted at 503-623-5594.

DALLAS SCHOOL DISTRICT NO. 2
DALLAS, OREGON
July 9, 2018

**ITEM:** DESIGNATION OF CONFIDENTIAL AND SUPERVISORY EMPLOYEES

**INFORMATION:** Each year the Board must designate which employees shall be Confidential and Supervisory. Employees so designated shall be excluded from the collective bargaining units.

**CONFIDENTIAL EMPLOYEES:**

| | |
|---|---|
| Executive Assistant to the Superintendent/Board | Juli Lichtenberger |
| Financial Analyst | Trista Girt |
| Fiscal Admin. Assistant/Accounts Payable | Amy Gonzales |
| Fiscal Admin. Assistant/Payroll & Benefits | Sharrell Ford |

**SUPERVISORY EMPLOYEES:**

| | |
|---|---|
| Director of Fiscal Services/Deputy Clerk | Debra Knox-MacLean |
| Facilities Director | Kevin Montague |
| Technology Director | Jeff Soleim |

**ADMINISTRATIVE EMPLOYEES:**

| | |
|---|---|
| Director of Human Resources | Dennis Engle |
| Director of Special Education | Autymn Galbraith |
| Principal, Dallas High School | Steve Spencer |
| Assistant Principal, Dallas High School | Kim Kellison |
| Assistant Principal, Dallas High School | Ryan Sticka |
| Athletic Director, Dallas School District | Tim Larson |
| Principal, LaCreole Middle School | Jamie Richardson |
| Assistant Principal, LaCreole Middle School | Tyler Lalack |
| Principal, Morrison | Dr. Michelle Johnstone |
| Principal, Whitworth Elementary/ Instructional Services Support | Steve Martinelli |
| Principal, Lyle Elementary | Amber Eaton |
| Principal, Oakdale Heights Elementary | Todd Baughman |
| *Superintendent/Clerk | Dr. Michelle Johnstone |

** The Superintendent is recognized as a special employee of the Board and is not considered for permanent status or as a member of any bargaining group.*

# Board Staffing Report
## July 2018

| Date Added | Group | First | Last | Description | Action | Effective Date | Center | Position | Hrs | FTE | History |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 6/7/2018 | Classified | Amber | McMullin | Resignation w/o DSD benefits | resignation | 6/24/2018 | DO | Reception DO Admin Secretary - DO | 8 | 1 | Hired 8/11/2015 |
| 6/8/2018 | Licensed | Cody | Heally | New Hire Temporary | New Hire<br><br>hired from opening | 8/27/2018 | LCMS | Science Teacher | 8 | 1 | Replaces Anna Digby (LoA) |
| 6/27/2018 | Admin | Steve | Martinelli | CoS | Moving from Director of Instructional Services | 7/1/2018 | WW | Principal | 8 | 1 | hired 8/31/1999 |
| 6/27/2018 | Classified | Kashmir | Russell | New Hire | new hire | 8/27/2018 | OH | Behavior Support | 5.5 | 0.6875 | Replaces Dorie Korbe (CoS) |
| 6/28/2018 | Licensed | Scot | McDonald | Resignation w/o DSD benefits | resignation | 6/15/2018 | DHS | Social Studies teacher | 8 | 1 | hired 8/30/1999 |
| 6/28/2018 | Classified | Heather | Duncan | New Hire | new hire | 8/29/2018 | OH | EA - Classroom | 5.5 | 0.6875 | Replaces Melissa Zendejas (Resignation) |
| 6/28/2018 | Classified | Lucinda | Connor | New Hire | new hire | 8/29/2018 | OH | EA - Classroom | 5.5 | 0.6875 | Replaces Tami Russell (Resignation) |
| 6/28/2018 | Classified | Megan | Tricarico | New Hire | new hire | 8/29/2018 | OH | EA - Classroom | 5.5 | 0.6875 | Replaces Shasta Byington (resignation) |
| 7/2/2018 | Admin | Dennis | Engle | CoS | Moving from Assistant Superintendent | 7/1/2018 | DO | Director of Human Resources | 8 | 1 | Hired 8/26/1986 |
| 7/3/2018 | Classified | Mike | Limbert | Resignation w/o DSD benefits | resignation | 6/28/2018 | WW | Special Needs II | 5.5 | 0.6875 | Hired 12/13/2017 |

Wednesday, May 16, 2018

# LVCS Board Meeting

Attendance: Christine Wilkins, Daniel Shimek, Vicki Avery, Fred Weisensee, Jim Gardner, Kendal Cates, Matthew Beasley, Whitney Francis, Jerry Mcguffee

- Start Time
  - 6:47 PM

1.0 Consent Agenda

1.1 Approval of Minutes from April 2018 Board Meeting

- Jim moves to approve the minutes, and work session minutes, Vicki Avery Seconds
- Approval of Minutes from April 18, 2018 Bylaws Work Session

2.0 Announcements

June 20, 2018 next Board meeting

2.1 PTO UPDATE

- Lena Calef shared with the board the various activities that they provided during Teacher Appreciation Week. PTO meeting was held last week, Lena Calef is President Elect, Trish Colman, Vice President Elect,
  - Working on Carnival with Climate Committee
  - Pastries with Parents at Bridgeport, great turn out with quite a few parents showing
  - Vicki mentioned that she really appreciated the pie sales, Jim curious about profit margin, the prices did go up. Prices are based on what local pies sell for, and we gain anything over 8.00 which is our cost

3.0 Visitors

3.1 Taraza Lawrence

- Concern regarding bus routing. In particular bus 17, issues of saying it was a waste of gas, Rickreal to Oakdale to Dallas, does the rest of Dallas and then back on. Too much fuel, labor and costs.. Suggestion to speak with Tammy. Bus Barn mentioned that this is the schools responsibility.

- Jane Montgomery

4.0 Reports and Discussions

4.1 Directors Report

Maintaining our teachers, curriculum, maintenance, & care, staffing equity between both campuses.

Recommendations - Adequate space at facilities, keeping our teachers, having the quality of educational tools, (i.e, curricula) and with looming PERS increases. Budget choices are having to be made and difficult choices must be made. I want to recommend that we allocate our insurance to those employees who work 30 hours or more a week receive full benefits. Would like to align with our sponsoring district and move to this plan.

Second Recommendation is to share an assistant from Bridgeport to Pedee. In an effort to alleviate the many jobs of Barbara Baker, (cook, receptionist, & librarian). Also to keep teachers from having to answer phones and doors during their teaching time.

Greater Details are in the report that was given to the board members.

Suggestion for possible six hour position for a light maintenance/custodial services, (see report)

Additional cost with all of the above increase costs by $13, 455

Fred Weisensee suggested that we move forward with this possibly prior to the end of this school year.

Jim Gardner

4.2 Principal Report

- Christi covering for Jenneca who is covering from serious shoulder surgery. Jennica is slowly coming back each day adding a few hours as she can.
- State Assessments Coming in in bits and pieces. 8th grade had over 20% which met or exceeded
- Evacuation and Reunification drill is next Thursday, May 24, 2018. Jennica has done a great job of contacting the first responders within the community. Students and

staff will be participating in this drill. Pedee will participate in a similar drill in the Fall.

- Parent engagement. Pastry and Parents, Climate Committee and PTO did a wonderful job of supplying enough food and coffee to keep all happy.

- Daniel Shimek

- 7th Graders have finished Smarter Balanced Testing, Preliminary testing shows scores higher than Dallas and the State

- 6th graders finished outdoor school

- Yearbook completed today at 1:00 pm. Sent middle school students to take pictures on field trips at Bridgeport

- Geared up for Open House scheduled for Wednesday, May 23, 2018. Hoping for a turn out of upwards around 100 plus

- 8th grade promotion is scheduled for June 12, 2018. Dinner at Mendi's to bring parents together and assist with ceremony

- Building was broken into at 2:00 AM on a Friday morning, pulled off the crawlspace cover, went through the. Building pulling out drawers, breaking locks. Nothing stolen. Police report was filed by Jerry McGuffee on Saturday. Cameras are now installed throughout the building. Entrance was repaired. Broke into the gym.

- Extra parking is currently being graveled this week, to add additional 4 parking spot. Shoulder will be installed from the edge of drive to reduce the angle/slope to allow for more parking safely off/on the asphalt. Goal is to reduce tripping hazards around the school. Approximately four loads to complete with excavator.

- ADA ramp, JP Morgan concrete will be putting a ramp in by the gym.

- Renovation project turning the basement into an area to receive parents/adults/children etc., turn an area into the library. The current janitors closet needs to be replaced due to fire issues. Moving the janitor's closet to the other side, creating a welcoming entrance for people. Designing a better area for food preparation and service allowing. Contacted one construction company requested a ball park figure less than 20,000. The contractor felt that this was a doable number.

- Suggestion (Jim Gardner) of getting 2-3 bids and bring back to future meeting repurpose some of the shelves into the new library.
- Open House being advertised by flyers and other local media outlets

4.3 Business Manager Report

- Business manager is absent this evening, report included in packet

4.4 Facilities Update

- Business manager is absent this evening
- Working on building to be placed into area where currently three smaller trailers are. DC Electric and we are working together making sure we are on the same page with wants. Looking over bids currently. Will revisit later.

4.5 Enrollment for April

- 193 in April for next year. Full at K, 1st & 4th. Next years sixth grade is looking quite full, with many students rolling up to the Pedee campus. Many activities linking the two schools have helped foster this relationship this year
- Building/fostering relationships in an effort to get the word out regarding Pedee
- Providing early release for sports…Possibilities of an activity bus

Look into a surplus van or bus? Possibility if using staff to man.

4.6 April Financial Reports-Profit Loss, Balance, Board Report

- Quotes of Seems stable

4.7 Fresh n Local Contract

- Staff, students, etc., enjoy the program.
- Vicki Avery looked into the forecasting of meals in the fall it was all over, however January through April (Bridgeport) we were forecasting 45 breakfasts, number of those days more breakfasts were served. We are running within 5-7% of our forecasting days.
- Lunches were a bit broader, (specific to Bridgeport). Jan – April forecasted 80 lunches we fell within 8% of target.

- Discussion regarding needing an additional stove to cover the amount of food being provided daily. (Bridgeport)

4.8 Charter Agreement Amendment, signed copy to district

- Motion to accept amendment to auto insurance for corporate document for approval by Vicki Avery and OSBA MOU approval, Fred Weisensee seconds motion. Approved

4.9 OSBA MOU, signed copy to district

4.10 Edited copy of Bylaws

- Corrections were made, detailed notes taken. Discussion of whether we need to table this portion for later, questioning regarding a few of the changes tabled to June Board meeting

5.0 UPCOMING BOARD AGENDA

- Elections to be held in June
- Bylaws

6.0 PUBLIC COMMENTS - FIXED TO 3 MINUTES

- Ending at 8:45 PM

EXECUTIVE SESSION AS PER ORS 192.660(2)(F):