



THE SCHOOL DISTRICT OF SPRINGFIELD R-12

FINANCIAL PROCEDURES FY2026

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SCHOOL DISTRICT OF SPRINGFIELD R-12
FINANCIAL PROCEDURES

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1. STAFF CONFLICT OF INTEREST

Per Board Policy GBCA, employees will not engage in any activity that raises reasonable question of conflict of interest with their duties and responsibilities as members of the School District of Springfield R-XII and may be disciplined or terminated for doing so. All employees of the School District of Springfield R-XII shall adhere to the laws regarding conflict of interest and avoid situations where their decisions or actions in their employment capacities violate the provisions of this policy or conflict with the mission of the district.

Click on attached link for a full description of Board Policy GBCA. [Board Policy GBCA](#)

2. AMAZON BUSINESS ACCOUNT

All SPS district business Amazon purchases are required to be made on the SPS Business account through an SPS business email and shipped to an SPS site or school address. SPS staff Amazon users are not to share login information. Under no circumstances should personal purchases or purchases outside the scope of SPS district business be made on the SPS Amazon Business account.

Our goal is to simplify the purchasing process so you can take advantage of business only features you do not have today on your consumer profiles. Features include:

- Tax exempt purchases
- Free Two-Day shipping
- Business pricing and quantity discounts on select items
- Business-tailored search and browse functionality
- Access to a specialized customer service team for business customers only

Everything else you know and love about shopping on Amazon.com will remain the same. If you make purchases through Amazon and need to be added to the SPS business account, please contact the Accounting Manager in the Business Services Department.

3. SAM'S CLUB PURCHASING

Please follow the procedures outlined below in order to purchase from Sam's Club. Note this allows for in-store purchases only.

- All District purchasing and financial procedures must be followed. This includes purchasing card (P-card) procedures.
- A District purchasing card (P-card) is required for payment, no exceptions. Personal credit or debit cards are not allowed to be used with this District membership.
- Any purchase that may exceed \$999 will need a limit increase form submitted to the Business Services Department prior to the purchase.
- A copy of the Sam's letter must be used to checkout at Sam's. This is very important as it has our new membership number on it. Site and department administrators and secretaries should relay the letter and these procedures to their users. Please contact your site administrator or secretary for a copy of the letter.

- You will be asked to verify the purchase is for school business prior to the checkout process. It is critical that you make sure the cashier has coded the transaction as tax-exempt prior to anything being rang up on the register. Failure to do so will require you to take extra steps with Sam's Club to return the items and re-checkout as a tax-exempt sale. It is the card user's responsibility to make sure this is done correctly.
- Receipts are to be turned in and handled just like any other P-card transaction.

Please contact Purchasing for questions about the District's Sam's Club membership or Business Services for questions regarding your purchasing card (P-card).

4. PURCHASE OF STAFF AND BOARD MEMBER AMENITIES

District funds to purchase goods/services that could be classified as personal amenities are inappropriate uses of District funds. Below are examples of personal amenities. This list is not intended to be all inclusive.

- Gift cards
- Flowers
- Get-well cards
- Personal gifts (items of a personal nature that would not or could not be used in the nature of the staff members district position)
- Candy

Refreshments for staff meetings may be purchased if approval is received from an appropriate administrative representative. Purpose for transaction should be documented on receipt.

The Superintendent's Office authorizes activities for employee retirement and exemplary service out of District operating funds, as well as, bereavement and condolences to board members.

5. GIFT CARDS/PRIZES

Staff

Gift Cards, or gifts of any nature, given to employees are required to be included on the employee's W-2 as taxable income, per IRS regulations. Therefore, we discourage any gift card purchases for staff. If gift cards, or gifts of any nature, are purchased for staff, they must be paid with social funds and a [Gift Cards, Prizes, and Cash Advance Signature Form](#) must be completed and submitted to Business Services with the itemized receipt. These amounts will be included in the employee's taxable income.

Students

The District acknowledges the benefit of incentivizing student achievement through the use of gift cards or merchandise. Gift card purchases are allowed to be purchased for an award or gift to an SPS student that are funded by student activity funds. Gift cards and merchandise that are distributed to students should follow the same level of accountability as cash disbursements to students. A [Gift Cards, Prizes, and Cash Advance Signature Form](#) must be returned to the Business Services Department for ALL gift card,

merchandise/prize purchases, and cash advances (examples: Meal money, MAP test awards..). This same process will be followed for Project Graduation events, also. Any gift cards purchased with funds other than student activity funds needs approval from the Business Services office.

Gift cards are NOT allowed to be purchased for the acquisition of supplies, materials, or services. Nor may they be received in lieu of a refund made payable to the District for the return of goods or services or in lieu of payment to the District.

6. SOCIAL FUNDS

Social funds may be collected to provide financial resources to show support and encouragement to colleagues during significant events in their lives. These funds are collected through donations from district employees.

- A. Social Funds are to be maintained separate from all other District funds in their own Fund 60 general ledger account code (object 8925).
- B. All Social Funds collected shall be from employee donations or commissions from vending machines accessible to staff only, District resources are NOT to be deposited or transferred into a social fund account.

In addition to above, we would offer the following suggestions:

- A. Establish a Social Fund Committee.
- B. Establish written guidelines on how the money is to be accounted for, used, and reported.

7. ACTIVITY FUNDS

The purpose of activity funds is to promote the general welfare, education and morale of all students and to finance the normal legitimate co-curricular activities of student body organizations. These funds consist of programs that have student participation in the activities and are maintained at the schools location.

- A. Each school will maintain a list of approved clubs and sponsors. When new clubs are created, the appropriate information must be provided to the Business Services Department so that account codes can be established for revenues and expenditures of new activity.
- B. The club sponsor will oversee activities of the student organization. The sponsor will work with the school's financial secretary to process the collection of cash receipts and expenditures. All revenues will be deposited into the district's bank account and expenditures will be processed through the same district bank account. No cash should be held to make purchases outside the district's normal purchasing procedures.
- C. All purchases for activity funds shall be made in accordance with the district's purchasing procedures.
- D. At a minimum, each quarter, financial secretaries shall generate and print a detailed budget report showing receipts and disbursements for all activity funds and distribute

to the appropriate club sponsor to reconcile. Sponsors are to sign off on report as approval of receipts and expenses and financial secretary will file at site. These reports should be maintained until that year's financial audit has been completed.

8. DONATIONS

A donation is a gift for charity, humanitarian aid, or to benefit a cause. Springfield Public Schools recognizes there may be instances in which student body organizations may wish to donate to a group or organization. In this event, below are the guidelines to follow for donating to a group or organization.

- Any and all funds received that are earmarked to be donated to a group or organization must be deposited into a Fund 60 student activity account.
- Donation payments to a group or organization are to be paid through a Fund 60 student activity account.
- The student organization should agree by majority vote to donate student activity funds to specified group or organization.
- Payments are to be made payable directly to specified group or organization agreed upon by student organization.

8. SCHOLARSHIPS

Scholarships may be awarded to students based on academic achievement or other criteria as specified within the scholarship guidelines to financially support a student's continuing education.

- A. Payments should be made payable to the educational institution of the recipient's choice, not to the individual.
- B. Validation of student's enrollment with institution is required.
- C. Scholarship awards should be paid from a fund 60 account specifically designated for that scholarship.

9. CAPITAL PROJECTS AND CONTROLLED PURCHASE REQUEST

All request for capital projects and controlled purchase request **MUST** be submitted through School Dude Capital Planning work order system. These are typically due at the end of September for the following fiscal year purchases. Capital projects department may be contacted for exact due dates. Capital purchases include all major repairs, renovations that extend the life and significantly enhance facility or grounds and equipment, including vehicles, over \$3,000/item. Controlled purchases-include all furniture items, cafeteria tables, and whiteboards.

For information regarding the School District of Springfield R-XII's Capital Projects & Controlled Purchase Request Procedures, please refer to the Capital Projects & Controlled Purchase Request Procedures Manual or contact the Capital Projects department.

10. PURCHASING

For information regarding the School District of Springfield R-XII's Purchasing Procedures, please refer to the Purchasing & Distribution Procedures. [Purchasing & Distribution Procedures](#)

General Rules:

A. Purchases may only be made via the following methods:

- a. Purchase Order
- b. Pick Ticket
- c. Purchasing Card
- d. On account and paid via check

In circumstances when one of these methods of payment is not available, the district may reimburse an employee for a purchase made with the employee's personal funds.

- B. All purchases must receive approval from the building principal or other appropriate administrator responsible for the budget code from which purchase is made.
- C. All purchases must be appropriately documented consistent with auditing guidelines.
- D. Under NO circumstances should a student or other non-employee make purchases on behalf of the district.
- E. **Splitting purchases to circumvent purchasing policies and procedures is strictly prohibited.**

11. PURCHASING CARD

For information regarding the School District of Springfield R-XII's Purchasing Card Procedures, please refer to the [Purchasing Card Procedures](#).

12. TRAVEL

The district will pay for travel expenses for district employees and Board members who travel outside the district for training, professional development, attendance at district-related meetings or for other approved reasons related to their positions with the district.

For information regarding the School District of Springfield R-XII's Travel Procedures, please refer to the [Travel Procedures](#).

13. EMPLOYEE REIMBURSEMENTS

Employees are discouraged from making purchases using a personal credit card.

It is inappropriate for an employee to earn travel points, money, or other benefits from use of his/her personal credit card at district expense. Sales tax will not be reimbursed for these purchases. **Under no circumstance, should a student or other non-employee make purchases on behalf of the District.** In unique or emergency situations, board members and district staff might incur expenses when carrying out their authorized duties. When this occurs, the district will reimburse the board member or employee if the expense was authorized, is properly documented and is eligible for reimbursement pursuant to district

policies and procedures. The employee shall be responsible for submitting reimbursement requests within 30 calendar days after the expense occurred.

Reimbursements for purchases made for travel such as conference registration fees or air travel will not be reimbursed until after travel has been completed for event.

Click on attached link for a full description of Board Policy DLC. [Board Policy DLC](#)

Required documentation:

- **Original itemized** receipts
- Conference agenda, if expenses are for travel
- Completed [Travel Expense Reimbursement Form](#), if expenses are for travel

14. NEW VENDOR

The site/school that is making purchase is required to obtain a completed substitute W-9 form from vendor. Once received, form is to be emailed to Accounts Payable clerk per alpha listing. Vendor # will be emailed back to site after it has been created. [Substitute W-9](#)

15. FIXED ASSETS

- A. Fixed assets need to be asset tagged by the site receiving the goods. A property control form will need to be completed and forwarded to the Accounting Coordinator in Business Services.
- B. Any fixed asset purchased with grant funds must be tagged as SPS property and tagged to show which grant was used to purchase item.
- C. Any fixed asset that is transferred to another department or disposed of must have a property control form completed and forwarded to Accounting Coordinator in Business Services.
- D. Accounting Coordinator can provide Asset tags and Property Control Forms.

16. JOURNAL ENTRIES

A journal entry is used for the following purposes:

- A. To recode previously recorded revenue or expenditure transactions from one general ledger account to another.
- B. To pay an invoice from another SPS school/site for services rendered.

Journal entries are NOT used to transfer budget amounts. Rather, a budget transfer would be required.

Documentation required for a journal entry:

- A. Complete journal entry form [Journal Entry Form](#) and have budget administrator sign for approval.
- B. Attach either a copy of amount listed under account inquiry of incorrect general ledger allocated or a copy of invoice from school/site that is to be paid for services rendered.
- C. Journal Entries should NOT be submitted until either amount has hit incorrect general ledger or service has been rendered.
- D. Once approved, send original journal entry form along with supporting documentation to Accounting Manager in Business Services Department.

17. BUDGET TRANSFERS

A budget transfer is completed to move budget dollars from one general ledger account to another. If you want to request a budget transfer, send an email request to the Accounting Specialist in the Business Services Department.

Budget transfers should NOT be used in the following instances:

- To reimburse another school/site for expenses incurred
- To transfer funds involving an activity account
- To transfer funds between 2 separate federal programs

18. ATHLETIC/EVENT TICKET GATEKEEPING

A. Prior to the First Event

- a. Attend annual training as scheduled by the Director of Athletics. Upon completion of the training, sign an “Athletic Ticket Manager’s Training Sign-off” form. The Athletics Department will keep the signed form on file for four years.
- b. Obtain the following from Accounts Receivable in Business Services
 - i. Change Fund-Requires signature for release of funds
 - ii. Pre-numbered tickets-Requires signature on “Record of Tickets” form for release of tickets
 - iii. Event Report/Deposit slip forms
 - iv. Chain of Custody forms may be found on the SPS web page
- c. Store the change funds and ticket inventory in secured storage.
- d. Train Ticket Sellers, Ticket Takers, and other Gate Workers prior to the first event. Obtain signed “Ticket Taking/Selling Process Training Sign-off” forms from all trained workers. Send the signed forms to the Athletics Department. The Athletics Department will keep the signed forms on file for four years.

B. During the Event

- a. Gather the following and take items to event
 - i. Change Fund (cash box(s))
 - ii. Pre-numbered tickets
 - iii. Event Report/Deposit Slip
 - iv. Chain of Custody form

- v. Time Sheets
- vi. Other gate supplies as need
- b. Provide a cash box to the Ticket Seller and sign on the “Prepared By” line of Athletic section on the Chain of Custody form. The Ticket Seller signs on the “Received By” line of the Athletic section on the Chain of Custody form upon receipt of the cash box from the Ticket Manager. The signed Chain of Custody form indicates that both the Ticket Manager and the Ticket Seller acknowledge that the change fund was issued to the Ticket Seller in the amount indicated on the form. Multiple gates will have multiple cash boxes.
- c. The ticket portion of the same Chain of Custody form is to be used by the Ticket Manager to record the tickets issued to the Ticket Seller at the beginning of the event and the tickets returned to the Ticket Manager at the end of the event. The Ticket Manager should retain possession of the Chain of Custody form.
- d. Tickets are to be used in sequential order and are to be sold only at the stated value on the ticket.

C. After Ticket Sales End

- a. Secure the unsold tickets for return to secure storage.
- b. Record the tickets sold on the Event Report (right side of the Event Report/Deposit Slip form).
- c. With the Ticket Seller, count out the change fund and secure the change fund for return to secure storage. On the Chain of Custody form, the Ticket Seller will sign the Prepared by line under “Return of Change fund/Unsold Tickets” and the Ticket Manager will sign the Received by line acknowledging the amount of change returned.
- d. While the Ticket Seller watches, count the gate receipts for deposit. Next, observe the Ticket Seller while he or she counts the gate receipts for deposit. If both counts match, continue on to the next step. If the counts do not match, the Ticket Manager and Ticket Seller should each recount the gate receipts until both counts match.
- e. Complete the Event Report/Deposit Slip for the gate receipts including the bank deposit bag # on both the Event Report and Deposit Slip sides of form. Sign the Event Report. Watch the Ticket Seller, as he or she also signs the Event Report. Remove the Deposit Slip side of form, insert along with the gate receipts in the bank deposit bag and seal the bag.
- f. Take possession of the bank deposit bag, the change fund, and the cash boxes with the unsold tickets and supplies.
- g. Obtain the administrator’s signature on the Event Report. The administrator’s signature indicates that he or she received the green copy of the Event Report at the conclusion of ticket sales and the Ticket Manager is in possession of a sealed bank deposit bag. The administrator will not be responsible for counting the change fund or the deposit since two different individuals have already these amounts.
- h. Give the green imprint copy of the Event Report/Deposit Slip to the administrator. The Ticket Manager keeps the white copy of the Event Report/deposit slip.

- i. Inform the administrator on duty that you are leaving with the change fund, bank deposit bag, tickets, and supplies.
- j. On the following working day, the administrator scans and emails the green copy of the Event Report/Deposit Slip to the Accounts Receivable Specialist.
 - i. If the Event Report is missing any signatures, it will be forwarded to the Administrative Assistant in Athletics.
- k. Secure the bank deposit bag:
 - Take the sealed bank deposit bag to Commerce Bank and place the bag in the night depository, or
 - Place the bank deposit bag in the site vault for the courier to pick up for deposit the next working day and complete courier manifest.
- l. Accounts Receivable Specialist will reconcile the deposit with Event Report and record tickets used on the school athletic ticket report.
 - i. If there is a discrepancy greater than \$25 between # of tickets sold and the amount deposited, the Accounts Receivable Specialist will contact Gate Manager for explanation.

D. After the Last Event of fiscal year

- a. After the last event of the year:
 - a. Complete the “Tickets Returned” side of the “Record of Tickets” form and return it along with the change fund and unsold tickets to the Business Services Department (Accounts Receivable).
 - b. When the change fund is returned to the Business Services Department, the Accounts Receivable Specialist will ask you to complete, sign, and date the “End of Year” portion of the “Athletic Change Fund” form to indicate the amount of cash returned to the Business Services Department. The Business Services Department will keep the signed form on file for four years.

19. CONCESSIONS

A. Prior to Start of School Year

- a. Determine amount and denomination of event start up change funds needed and request these funds from Accounts Receivable.
- b. Obtain prior to the start of year the following items:
 - Bank deposit book and general ledger account information from your sites financial secretary.
 - Pre-numbered deposit bags from your sites financial secretary.
 - Chain of Custody forms can be found on SPS Business Services web page.
- c. Secure event change funds in secured storage.
- d. Take a beginning inventory of products.
- e. Purchase initial inventory for events using appropriate District Purchasing Procedures.
- f. Train clubs and organizations on proper operating procedures prior to working events.

B. Ongoing Throughout the Year

- a. Maintain inventory records by item.
- b. Purchasing inventory for events using appropriate District Purchasing Procedures.
- c. Schedule school clubs and organization to work events and maintain the concession event calendar.

C. Day of the Event

- a. Obtain event start up change funds from secured storage and transfer the funds into the cash register(s). A Chain of Custody form is to be prepared by financial secretary and signed on the Prepared by line; the concessions Manager (or acting Manager) are to sign the Received by line. If a manager is not working the concession sales, the concession worker responsible for the funds at the event signs the Chain of Custody. Make any other preparation to the cash register as necessary.
- b. Open concession stand.

D. After the Event

- a. Close the concession stand, run the cash register summary and remove the event change funds from the register with the responsible concessions worker/club sponsor/administrator. Count the change fund with responsible concession worker/club sponsor/administrator present and secure the change fund for return to secure storage. A Chain of Custody form is to be prepared and signed on the Prepared by line, and the responsible concession worker/club sponsor/administrator sign the Received by line acknowledging that you are taking possession of the event change funds from the concession worker.
- b. Count the remaining event receipts with the responsible concession worker/club sponsor/administrator, write the total on the cash register summary, and place the event receipts in the Pre-numbered deposit bag.
- c. Prepare the bank deposit slip. Both the Concession Manager, or acting manager, and the responsible concession worker/club sponsor/administrator sign the deposit slip verifying the amount to be deposited. Place the completed deposit slip in the Pre-numbered deposit bag with the receipts and seal the envelope. Secure the cash register summary.
- d. Inform an administrator or school police that you are leaving with the change funds, Pre-numbered deposit bag, and cash register summary.
- e. Take the Pre-numbered deposit bag to Commerce Bank and place envelope in the bank depository, **OR**, place the Pre-numbered deposit bag along with completed Chain of Custody form in the site vault (please attach Chain of Custody form to envelope). If the school does not have a secured site vault, secure the funds as well as possible until the next day.
 - a. If the Pre-numbered deposit bag was placed in the site vault, retrieve it the following work day and either:
 - i. Take to Commerce Bank and obtain a receipt for the Pre-numbered deposit bag and retain a copy.

Or

- ii. Take the Pre-numbered deposit bag to the office vault for courier pickup and have the vault custodian sign the District Chain of Custody form and retain a copy.
- f. Retain a copy of all signed Chain of Custody forms for two years.
- E. After the last event of fiscal year,**
 - a. Take an end of year inventory.
 - b. Return the change fund to Accounts Receivable in Business Services and receive a signed District Chain of Custody form.

20. DEBIT AND CREDIT CARD PAYMENT PROCESSING

District employees do not have the authority to initiate any account or service setup that provides the ability to accept debit and credit card payments, including Square or any other similar service, without Business Services approval. The district has accounts with Clover Go and MySchoolBucks for debit and credit card payments. Clover Go is designed to allow merchants to take payments on mobile devices such as an iPad. MySchoolBucks is a fee management system that allows parents the option to pay fees online.

- A. New users for Clover Go are to be created under the School District of Springfield R-12 account by the Business Services department.
- B. New users must go through training provided by the Business Services department on how to use programs and maintain security of debit and credit card #'s.
- C. Debit and/or credit card #'s of payer are to be keyed into payment processing program and NOT written, kept or stored at any time.
- D. Debit and/or credit card #'s should not be received or sent via email.
- E. All payments taken using Clover Go are to be on SPS devices to be provided by the Information Technology department.
- F. Funds received through any of these types of services are required to be deposited into a district checking account.
- G. Student fees are to be entered into MySchoolBucks to allow parents access to view all fees charged to a student.
- H. Credit Card payment for MySchoolBucks transactions are not allowed to be taken by SPS staff. Payments made by credit card should be made by users on their MySchoolBucks account.
- I. Cash/check payments for MySchoolBucks fees may be taken by the financial secretary or assigned personnel as directed by site administrator. Receipts are to be printed from MySchoolBucks and provided to payor as proof of payment.
- J. In order to access MySchoolBucks, a [MySchoolBucks User Request form](#) must be submitted to Business Services for consideration.
- K. Business Services must approve the usage of Square. Contact Business Services Accounts Receivable Specialist for approval form. The Specialist will give Square procedures to users at the point of approval.

21. CHECK POLICY

Personal checks are welcome at the School District of Springfield R-XII. Guidelines for accepting checks are as follows:

- A. Checks must have the name and address of payer pre-printed on the check. Counter checks should not be accepted.
- B. Checks may not be post-dated.
- C. Checks must have phone number of payer written on check.
- D. No Out-of-State Checks should be accepted.
- E. If an individual had multiple insufficient checks, it is up to the school or site to enforce a policy of no longer accepting checks from that individual.

The district retains a collection service to recover all bad checks. When paying a check, it is important that the payer is aware that they are authorizing any dishonored checks to be collected electronically from their account along with a minimum service fee of \$25.00. The payer is also responsible for all other collection costs.

“Check Policy”

When paying by check you authorize all unpaid dishonored or returned checks to be electronically represented to your account along with a \$25.00 (or the maximum amount allowed by law) service fee.

22. CASH HANDLING

All money collected within the district’s schools shall be handled in a proper fiscal manner and prudently safeguarded.

- A. Schools will identify the staff to be responsible for cash handling procedures. Generally, this will include an administrator and one, or more, support staff employees. Procedures should include “backup” for situations when the primary staff are absent, or unavailable.
- B. \$20, \$50 and \$100 bills accepted by financial secretaries, Nutrition Services, and Business Services office should be marked with Counterfeit Detector Pens to verify money is not counterfeit. Markers will be supplied by the Business Services office. Other denominations can be verified as each site sees appropriate. If counterfeit bills are received, do the following:
 - a. Do NOT return bill(s) to patron.
 - i. If issues arise, contact your Principal, Assistant Principal, or School Police.
 - b. Do NOT make change.
 - c. Document patrons name and circumstances as to when, where, and how bill(s) were received.
 - d. Send bill(s) and information to Accounts Receivable Specialist.

Business Services will turn counterfeit bills over to SPS depository bank who will submit bills to US Secret Service. If it is determined charges are to be filed, local police will be contacted and counterfeit bills will be turned over to them.

- C. Cash should never be left unattended, in unlocked desk drawers or file drawers. Cash boxes should be lockable.
- D. Keys to cash drawers should be locked in a secure place with limited access.
- E. Employees of the District will not take funds home for “safekeeping”, unless authorized by Business Services. Funds should be turned in for deposit daily.
- F. All thefts must be immediately reported to the Business Services office. An immediate review will be performed to see what, if any, corrective actions should be taken.
- G. Check requirements.
 - a. Made payable to SPS or individual school name.
 - b. Check must be for correct amount (SPS will not accept checks for cash).
 - c. Include payer’s phone number written on check (for NSF collection purposes).
 - d. Be endorsed immediately upon receipt using provided endorsement stamp.
- H. All deposits are to be made at **Commerce Bank** into the District bank account .
- I. Deposits must be made daily and intact; funds are not to be held back for petty cash purposes, cashing personal checks, purchasing supplies, etc.
- J. All monies are to be kept in a secure area.
- K. All cash/checks received by Financial Secretary are to be documented on a pre-numbered two-part cash receipt. Exception: Cash/checks received in payment of a MySchoolBucks fee should have a receipt printed from MySchoolBucks as proof of payment. No additional receipt is needed. The white copy is given to individual making payment and remaining copy is to remain in receipt book. Receipt books must be ordered through the Business Services office. Complete all fields listed on receipt:
 - a. Check for either cash or check
 - b. Provide check # if applicable
 - c. Date
 - d. Received from
 - e. \$ amount
 - f. For (provide explanation for receipt of funds)
 - g. Check for either activity fund, incidental fund, or other
 - h. Provide GL account # and description
 - i. Deposit #
 - j. Received by
- L. Do NOT share security bags or deposit slips with other schools/sites/cafeterias. If more supplies are needed, please contact the Business Services Department.
- M. Building personnel are not authorized to send out invoices on behalf of the district. If another entity needs to be invoiced by the district, please contact the Accounts Receivable Specialist in Business Services. The Business Services office will notify the school/site when payment is received.

Cash Receipt Log

- A. Funds collected by staff (excluding financial secretary) must be documented on the Cash Receipt Log.
- B. All cash collected and Cash Receipt Log must be taken to financial secretary daily
- C. Money collected should be reconciled to Cash Receipt Log and signed by both the staff member and Financial Secretary.
- D. Financial Secretary must prepare a receipt for money collected from Cash Receipt Log and give to staff member.

23. DEPOSIT PREP AND PICKUP – COURIER

Each site is issued deposit books with their location, location code, and the student activity number on them at the beginning of each school year by the Business Services Department.

- A. Deposits must be completed daily for all funds collected and placed into tamper proof deposit bags and sealed. Bags may be requested from the Business Services department.
- B. Place deposit into school/site safe and complete courier manifest.
- C. Authorized courier will pick up deposit on scheduled days throughout the school year.

See Cash Receipting & Deposit in Canvas/Secretary & Administrative Assistant Training for how to prepare a deposit.

24. NUTRITION SERVICES DEPOSITS

- A. Manager is to count drawer and verify the amount matches the cashier return card – Cashier MUST be present while their drawer is being counted and remain present until deposit bag is sealed.
- B. Print the till report from the POS and verify the total matches the cash drawer total
- C. Any discrepancies need to be addressed with the cashier immediately and cash discrepancy form is to be completed and signed by employee.
- D. Make any necessary corrections or changes to till report and document daily paperwork with reasons why change was made then sign and date.
- E. Count all money and complete deposit slip indicating cash and coin amounts in all denominations.
- F. Sign deposit slip and place all monies in tamper proof deposit bag and seal.
- G. ALL monies must be deposited daily with NO exceptions.
- H. Complete courier manifest and place deposit in safe.
- I. Elementary sites place deposit in kitchen safe; Secondary sites take deposit to office and place change fund in kitchen safe.
- J. Manager will separate the change fund into correct denominations for each cash drawer and give to appropriate cashier prior to breakfast service.
- K. Cashier must count/verify that their change fund is correct prior to opening their till.
- L. It is the manager's responsibility to verify all money and safe keys are kept in a secure location at all times.

- M. Cashiers must always use their own log-on's on POS registers, sharing of log-on information/passwords is prohibited.

25. CHANGE FUNDS

Change Funds are designated monies, authorized by the Business Services Department to be used for making change at a school/site.

- A. Complete Change Fund Request form (on SPS Business Services web page) to order change funds. Two business days' notice is required to supply school/site with funds.
- B. Only authorized change funds are to be held at schools/sites.
- C. Do NOT cash checks from change funds.
- D. NO credit or loans are to be issued to anyone for any reason from change funds.
- E. No purchases are to be made from change funds.
- F. Change funds should be maintained at the amount issued.
- G. Change Funds must be returned by deposit at the end of the school year, unless authorized to retain over the summer by Business Services.

See Change Funds in Canvas/Secretary & Administrative Assistant Training for how to request and manage a Change Fund.

26. PETTY CASH ACCOUNTS

Petty cash funds are available for minor purchases such as food purchases not to exceed \$100.00.

The Director of Business Services must approve all request for petty cash accounts.

- There are two (2) methods of receiving petty cash. One is to obtain the money in advance and then make the purchase. After the purchase is made, the original itemized receipts, along with all excess funds, must be turned in to the petty cash secretary within 2 business days. The other method is to make the purchase from personal funds and bring in the original itemized receipt to the petty cash secretary for reimbursement.
- Sales tax on purchases is **not** to be reimbursed through petty cash (Exception: Non-catered meals).
- Only the administrator or trained designee may handle or distribute the building's petty cash.
- Petty cash will be securely stored in a locked container and kept in a safe.
- The Director of Business Services reserves the right to end the use of petty cash in any building or to reassign responsibility for the petty cash in any building.
- Receipts and cash-on-hand must always total the authorized fund amount. All disbursements from such funds are to be supported by original itemized receipts.
- Disbursements will be acknowledged by the signature for approval of expenditure and the signature of the individual receiving petty cash on a petty cash voucher slip.
- Request to replenish petty cash funds will be entered into an invoice batch entry and allocated to the appropriate budget code. Request are then submitted to the Business Services office with all original itemized receipts and petty cash vouchers attached.

- Petty cash accounts must be reconciled monthly and reconciling paperwork turned into the Business Services department.

Examples of **acceptable** petty cash purchase include:

- Food purchases, including tips
- Necessary emergency supplies that could not be anticipated
- Postage

Examples of **unacceptable** petty cash purchase include:

- Purchases exceeding \$100
- Paying for services rendered by District employees
- Furniture or equipment purchases
- Travel advances
- Cashing personal checks
- Loaning money to any person

[Board Policy DJB](#)

27. FUNDRAISING

Purpose

Springfield Public Schools recognizes that fundraising activities, if properly organized and directed, can provide valuable educational and extracurricular experiences for students. Fundraising is a necessary and accepted practice to supplement student activities of school sponsored or school-related organizations.

Funds Management

All funds collected from district-sponsored fundraising will be held under the supervision of the Building Principal or Site Administrator and deposited in district accounts for safekeeping, regardless of whether the funds are collected from student contributions, club dues, special events, or result from admission to events or from other fund-raising activities. The district will manage the funds in accordance with good business practices, including sound budgetary and accounting procedures, and will be audited in the same manner as other district funds. The district shall keep a record of the sources and expenditures of all funds.

Definitions

District-Sponsored Fundraising – Any activity that has the purpose of raising funds in support of a student activity or program and that is administered and conducted by school staff or students involved in the activity or program.

Active Fundraising – Activities that include solicitation of donations, sponsorships, or sales of items or services to parents, patrons or local businesses are considered active fundraising. Examples include product or service sales or advertising.

Family Involvement/Service Activities (which generate funds) – Activities that encourage parent/patron involvement are encouraged. Such activities can generate revenue to cover expenses as needed. Examples include school carnivals, family fun nights, or restaurant nights.

Passive Fundraising – Activities that involve no solicitation or intrusiveness of parents, patrons or local businesses are considered passive in nature and are generally allowable on an unlimited basis with Building Principal or Site Administrator approval. Examples include sales of spirit wear, proceeds from concession stands, school dances, recycling programs, book fairs, yearbook or photo sales.

Student-to-Student Fundraising - Activities that involve students selling products or services to other students.

Charitable Fundraising – Fundraising by groups wishing to raise funds for a local, state, or national charity, charity organizations or not-for-profit organization whose purpose is to benefit others.

General Guidelines

The following guidelines are not intended to cover ongoing revenue-generating activities that are considered to be *passive fundraising* (see definition above for *Passive Fundraising*). These activities must, however, adhere to good business practices, including sound budgetary and accounting practices and cash management.

1. Participation in fundraising activities is strictly voluntary.
2. Funds raised shall have a specific purpose and will be used for the benefit of the school-sponsored student group responsible for raising the funds.
3. Springfield Public Schools wants to be conscientious and not overwhelm or unduly burden our target audience or community. Accordingly, it is requested that each building and each organization use discretion when determining how many fundraisers will be held throughout the school year.
4. The Building Principal or Site Administrator shall approve each fundraising event prior to the start of the activity and will be responsible for overseeing adherence to fundraising policy and procedures. All fundraising requests shall be submitted using the [Fundraising Approval Form](#). Once approved, one (1) copy of the form shall be maintained on-site and be readily available for audit review.
5. All donations or gifts that are requested using the district's name, referencing the employee's position with the district even if the district is not named, or requested on behalf of the students specifically, or in general, are considered district property.
6. All funds collected in a district-sponsored fundraising activity shall be deposited in an SPS district account. Fundraisers sponsored by outside school related groups such as

- PTO, PTA, booster clubs, etc., are not considered to be district funds and therefore shall not be deposited in district accounts and are not subject to the guidelines contained within this document.
7. Whenever possible, fundraising activities shall demonstrate the district's commitment to promoting healthful behaviors and improving personal wellness. Selling nutritious foods reinforces nutrition messages taught in classrooms and lunchrooms. See [Board Policy ADF-District Wellness Program](#).
 8. Each building may conduct limited school supply drives, food and clothing drives and/or holiday gift efforts for families in need. Drives shall be conducted as the building counselor and/or principal determines necessary. The specific identity of those in need will not be revealed and no person will be pressured to participate.
 9. Fundraising expenses shall be paid for out of the proceeds of the event or fundraiser.
 10. A final reconciliation of revenues and expenditures shall be submitted to the Building Principal or Site Administrator within two weeks after the fundraiser using the [Summary of Fundraising Activities Form](#). Once completed, one (1) copy of the form shall be maintained on-site and be readily available for audit review.
 11. All donations and fundraising activities shall adhere to all applicable procedures as outlined in this Financial Procedures Handbook with special attention to:
 - **Section 20. CASH HANDLING**
 - **Section 21. DEPOSIT PREP AND PICKUP – COURIER**
 12. All donations and fundraising activities are subject to district policies and procedures. Related board policies include the following: [Board Policy IGDF](#), [Board Policy IGD](#), [Board Policy KG](#).

Restrictions

1. District staff are prohibited from opening private bank accounts for monies generated from school activities or using the school's name for private activities or private fundraising.
2. Any fundraisers that compromise the health and safety of students and staff are prohibited.
3. Only district-sponsored fundraising subject to district rules may occur during the school day or class time.
4. A group shall only use the name, logo or mascot of the district or of a district school in reference to a fundraiser if the Building Principal or Site Administrator has approved the fundraiser.
5. Monies received from fundraising events shall **not** be used for:
 - Travel or registration of district employees not related to the function of the club.
 - Staff development trips, seminars, courses, etc. for school administrators, teachers, and staff.
 - Teacher registration to schools, seminars, camps, training courses, etc. not directly related to the function of the club.
 - Payment of an individual's professional dues.

- Any political purpose.
 - Any illegal purpose.
6. Fundraisers that involve games of chance, lottery, or raffle tickets are prohibited.
 7. Fundraising for non-SPS district sponsored trips is not an allowed use of SPS concessions nor should these funds be deposited into an SPS district account.
 8. District staff are **NOT** to hold any monies until all funds are collected or to keep the cash and write their own check.

Outside Organizations

Outside organizations shall be valid, stand-alone organizations with their own identities. There shall be no confusion of their identity with that of the school. Booster clubs and PTOs/PTAs would be examples of such organizations.

Fund-raising activities sponsored by the outside organization are allowable subject to the following:

- The outside organization initiates and assumes responsibility for conducting the activity.
- Outside organization activities may involve the students (as a whole) and the school personnel as either contributors (consumers) or workers.

School district staff shall not:

- Receive goods for outside organizations.
- Receive or deposit money raised by outside organizations.
- Pay vendors or otherwise disburse money for outside organizations.
- Have signature authority on any bank account for outside organizations.
- Be employed by the outside organization.

Outside organizations:

- Shall not use the school's address, tax ID number, or names of school employees in conducting business.
- Shall manage and assume responsibility for the club's finances.
- May make donations to the school or to a student club either for a specific purpose or for use at the discretion of the Building Principal or Site Administrator.

Funds raised by outside organizations shall be deposited to the account of the outside organization, and cannot be deposited to a district account. Identifying tax numbers used on a related bank account cannot be that of the School District of Springfield R-XII.

Outside organizations shall cooperate fully with the Building Principal or Site Administrator in planning activities or raising funds.

Discretion should be used to limit fundraising activities to that necessary for school purposes.

Any questions regarding the handling of the fundraising monies shall be referred to the Business Services office.

28. CROWDFUNDING

Crowdfunding is the process of requesting a specific gift or donation to fund a specific purchase or project, typically through websites or social media designated for this purpose. Crowdfunding does not include requests for donations the district makes using the district's own website or social media.

For information regarding the School District of Springfield R-XII's Crowdfunding Procedures, please refer to the [Crowdfunding Procedures](#).

29. GRANTS

The district directs the superintendent or designee to pursue all grants and other alternative sources of funds, goods and services that are consistent with the district's goals, educational strategies and that enhance the educational offerings of the district.

All grants must:

1. Be based on a specific set of internal objectives that relate to the established goals and objectives of the district.
2. Provide measures for evaluating whether project objectives are being or have been achieved.
3. Conform to state and federal laws and the policies of the Board in the execution of the project. The most restrictive shall apply.
4. All contracts are required to be submitted to Risk Management for approval. [Contract Approval Process](#).
5. Be approved by the Board prior to final acceptance of the award, if the proposal is between \$75,000 and \$200,000.
6. All grant proposals greater than \$200,000 shall be approved by the Board before being submitted to the funding agency.
7. If a grant is approved, provide copies of application and award to the Accounting Coordinator in Business Services.

All grant funds received must be deposited in district accounts.

Grants that fund federal programs will be implemented in accordance with the provisions of the Board purchasing policies [DJF-2](#) and [DJFA](#), and their accompanying procedures, and Board conflict of interest policies [BBFA](#) and [GBCA](#). Reference [Uniform Grant Guidance Procedures](#) for a detailed listing of procedures for Federal Programs.

Click on attached link for a full description of Board Policy DD. [Board Policy DD](#)

30. DISTRICT FACILITY USE

The district provides facilities for use to a variety of organizations inside and outside the school district. All SPS activities take precedence over outside organizations. See link for [Facility Use Application](#).

31. SURPLUS PROPERTY

The district purchases property with public funds to further the educational mission of the district, and the Board expects district employees to care for and use district property efficiently. When the district no longer needs property or the property is not suitable to the district's needs, the Board, by an affirmative vote of not less than two-thirds of the whole Board, may authorize and direct the sale and transfer or lease of the property in accordance with law.

Real property may be sold or leased by listing the property with one or more real estate brokers, licensed by the state of Missouri, and paying a commission upon such sale or lease. Real property not disposed of in this way may be sold or leased to the highest bidder. The real property shall be advertised in accordance with state law. Personal property may be sold to the highest bidder or otherwise disposed of as allowed by law. The Board reserves the right to reject all bids. Property may also be sold or leased for public uses and purposes to a community group or a city, state agency, municipal corporation or any other governmental subdivision of the state located wholly or partially within the boundaries of the district.

The superintendent or designee shall create administrative procedures to implement this policy in accordance with state law on the sale of surplus property.

All property acquired with Federal funds must be disposed of following the Uniform Grant Guidance Procedures.

[Board Policy DN-2](#)

32. UNCLAIMED PROPERTY

All checks issued by the School District of Springfield R-XII are **VOID** after 90 days from date of check. After 90 days if a check has not been cashed, the Business Services office will make every effort to contact the vendor for new contact information to submit a revised check. If vendor cannot be contacted, the check will be considered Unclaimed Property and sent to the Missouri State Treasurer. At this point, if vendor wishes to claim property they will need to contact the state.

33. STUDENT TRIPS

All student trips and arrangements must have approval from the school administrator prior to scheduling.

For student trips exceeding 250 miles one-way OR involving an overnight stay, the [Student Extended Travel Application](#) must be completed a minimum of two weeks prior to departure, and process completed prior to Business Services approving requisition.

School/Site administration is responsible for ensuring proper financial management of all student trips.

34. RECORDS RETENTION

All financial records should be retained at individual schools/sites until end of fiscal year plus 1 year. An example is FY 2021 financial records would need to be kept until June 30th 2022. Exceptions: Federal Awards, Grants, Bonds, etc... Visit link below for a complete listing of Records Retention Schedules. [MO Secretary of State Records Retention Schedules](#)

35. AUDITS

An audit shall be conducted annually of all financial, transportation, food service, and attendance records of the district. This examination shall be made in accordance with generally accepted auditing standards applicable in the circumstances, including such reviews and tests of the system of internal check and controls and of the books, records and other underlying data as are necessary to enable the independent accounting performing the audit to come to an informed opinion about the financial affairs (including attendance, food service, and transportation transactions) of the district. An independent auditor who is not regularly engaged as an employee of the School Board shall perform the audit and make a written report of the findings.

Each Board member shall receive a copy of the report. The cost of the audit and report shall be paid from the incidental fund of the district.

The district will provide DESE its copy of the audit report not later than December 31 following the close of the fiscal period covered by the audit.

Within 30 days of receipt of the final audit report, the superintendent or designee, on behalf of the Board, shall prepare a summary of the report and publish it in a qualifying newspaper or by other means allowed by law. The publication shall state that the audit report is available in the superintendent's office for inspection.

[Board Policy DIE](#)