



ACCOUNTING OFFICE INFORMATION HANDBOOK

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GENERAL ACCOUNTING SECTION

Fiscal Year 2010 Encumbrances

Always encumber the funds before you commit the District for purchase or payment. The funds must be encumbered before the goods are ordered or the services are requested. Follow established procedures for authorization and/or approval prior to encumbrance.

The FY2010 encumbrances carried after June 30, 2010, must be to a specific vendor and for an identified obligation or purpose. Current year funds may not be “reserved” for non-specific reasons.

Goods and services received in FY2010 must be paid for from FY2010 funds. If the funds are not encumbered prior to the close of the fiscal year, we cannot pay the bill.

Purchase of Goods/Services

The financial transaction approval hierarchy is updated annually to reflect the current organization. This is communicated in the Superintendent’s Leadership Team packet. The approval hierarchy documents the approval required for all purchasing/payment transactions. Temporary delegation of authority must be lateral or upward within the organization. The current approval hierarchy can be found on page 17.

Purchase of Contract Services

Board approval for contract services will no longer serve as the only approval necessary prior to engaging a contractor for personal or construction services. The Superintendent will be approving all activity prior to the services being rendered.

Previously, master purchases for services such as tutoring, psychological services, maintenance services, etc. have been set up and then invoices submitted against that master contract. This will no longer be the practice. Each individual job will need to be approved in advance. Multiple jobs may be combined as long as specific dates, locations, services, and pricing are identified in the request.

Do not engage the contractor unless approval of the specific job has been obtained in advance. You must initiate approval by entering an RQ on the Walker system with the appropriate buyer code. A Purchase order will then be created by the Accounting Office. You must receive confirmation from the Accounting Office that a Purchase Order has been issued and approved prior to engaging the contractor. Any exceptions to this practice will require approval from the Superintendent.

Mileage Reimbursement for In-District Travel

District employees may be reimbursed for authorized and approved travel at the standard rate published by the Internal Revenue Service for deduction of business-related mileage. The mileage to be reimbursed must be for ordinary and necessary business purposes and include the following:

- Traveling from one work place to another when traveling within the District area.
- Going to a business meeting away from your regular workplace.
- Performing instruction in a student's home.

These guidelines should be used when determining the **amount** of mileage to be reimbursed.

- Only actual miles traveled may be reimbursed. If the distance between two work places is not published in an approved table, a log must be kept of the actual amount traveled.
- The closest common route between two points should be used.
- If you have no regular place of work but ordinarily work within the District, you may not claim mileage between your home and the first place you report to work. You may claim mileage for the distance between the first place of work and subsequent places of work, but may not claim mileage for the distance between your last place of work and your home.
- You cannot claim mileage from your home to a work site unless your home is your principal place of work. This means that your home is the primary place that you do work for pay from the District. Prior authorization for a home-based designation must be obtained from the cabinet-level member in your supervisory chain.
- When traveling to or from a work site to or from your home, you must subtract your ordinary commute from home to your primary work site from your claim for that "leg" of your trip, however the claim for that "leg" should not be less than zero miles.

The mileage reimbursement form for In-District travel can be found on page 18.

Out-of-District Travel

Employees will be reimbursed for all reasonable and necessary expenses incurred as a result of approved travel. Travel must be approved in advance through a Walker requisition and Out-of-State Approval Request (if appropriate). All claims for reimbursement should be submitted on the Out-of-District Travel Expense reimbursement form within 10 days of completion of travel.

Reimbursement for Meals and Incidental Expenses on a Per Diem Basis

The per diem amount is the standard rate as authorized by the provisions of the Internal Revenue Code of 1986, as amended, for deductibility of expenses for travel while away from home without additional documentation. That amount is \$39 (per 24-hour period) for travel occurring on or after October 1, 2007. For periods less than 24 hours, the amount will be prorated. **No reimbursement for meals will be made for periods which do not include an overnight stay.** When meals are provided by a conference or workshop, \$8.00 per meal will be subtracted from the total per diem reimbursement.

The period eligible for reimbursement will begin when the employee leaves his/her home and will end when the employee returns to his/her home. However, reimbursement will not begin more than twenty-four hours before the meeting, workshop, or conference begins and will not continue for more than 24 hours after the meeting, workshop, or conference ends. In the event the employee chooses to drive to a workshop in lieu of flying, the per diem period will be limited to the normal amount of time required to fly to and from the workshop.

The per diem amount includes reimbursement for meals and incidental expenses. Incidental expenses include luggage storage, bellhop tips, and safe arrival calls. Taxi, shuttles, and other types of ground transportation, including tips, are in addition to the per diem amount and are reimbursed based on actual expenditures with a receipt required. The receipt for lodging, which should include check-in and check-out date, must accompany the request for per diem reimbursement. If a receipt is not obtained at the time of check out, most hotels will fax one upon request.

A sample of the electronic form for travel expenditure reimbursement is found on page 19. The form may be used by and forwarded to anyone filing for reimbursement for travel expenditures. The form calculates the per diem amount based on the date and time entered for departure and arrival. Please be sure the times listed are in compliance with the policy and state law as outlined above.

To obtain a copy of the electronic form for purposes of saving to your hard drive for future use and reference, please visit the Accounting website, or contact Colleen Oliphant at 746-6116.

Travel Arrangement Instructions

For Out-of-State Travel, the employee completes an Out-of-State Approval Request (OSTAR) and submits for approval. The form is located on the intranet under forms online-District Forms-Out of State Travel Request. Please submit as soon as possible since no travel arrangements can be made until approval is received and a PO issued.

Create an RQ on the system to request the travel. A separate RQ is required for each individual traveler. The RQ will have a separate expenditure line for each travel element (i.e. airfare, ground transportation, lodging, meals, registration, other). The detail description associated with the trip such as destination, travel dates, conference dates, title/subject is input on the comment screen

(TXN 008). A template (R02010RX052000000) has been created which can be copied to easily create the new RQ.

Complete the registration form for the conference you are attending.

Note: If any charges shown on the registration form will be paid by the employee (i.e. membership dues, costs for spouses), a personal check is to be included with the registration forms when sent to Accounting. Any membership dues paid by the District must be clearly identified as "Institutional Membership" on the membership form.

Call the hotel and rental car company (if needed) to make reservations and confirm with the personal credit card of the employee traveling. Request the hotel to fax a confirmation of the reservation.

Send the RQ copy attached to the completed conference registration form, and hotel reservation confirmation to Randi Foster in Accounting by mail or fax (746-6244).

Accounting will issue a purchase order for the entire trip.

Call World Travel at 743-8856 to book the airfare. They are required to have the purchase order number before completing the reservation. There may be a service charge of \$15 for individual or \$30 for group reservations. Verify this with the travel agent when booking. World Travel will email the reservation to the employee traveling. Forward this to Randi Foster in accounting (foster@tulsaschools.org).

Note: Advance airfare arrangements are less expensive. The district will only pay up to the cost of a 14 day advance ticket.

Accounting (Randi Foster) will issue payment for the registration and contact the hotel to pay for the stay. A confirmation will be emailed to the traveler or group lead.

Be sure to obtain a copy of the detailed hotel receipt which is required for reimbursement of miscellaneous travel charges as well as support for the hotel expenditures on the travel card.

Accounting will reconcile the airfare charge when it appears on the ProCard statement for the dedicated World Travel ProCard.

To be reimbursed for employee travel:

Complete an Out-of-District Travel Expense Report Form. Be sure to fill in the account number to which travel is to be charged. In district travel is charged to object 5810 and out of district is charged to 5820. If registration is included in the Form, it must be charged to function 2213 for Instruction and 2843 for Non-Instruction. The object must be 8600.

When the Out-of-District Travel Expense Form is completed, attach the itemized hotel receipt and all other miscellaneous receipts that support the reimbursement. Receipts are not required for per diem (meals & incidental expenses) since this is reimbursed based on a standard rate.

Obtain appropriate approval. Principal must be approved by their director. Teachers must be approved by their principal and director. If it is funded by Governmental or Vocational, it must be approved by the Federal Projects director.

Send the approved form to Accounting. Payment will be made within four business days of the receipt of the approved form in the accounting department.

You can contact Randi Foster at 746-6451 in the accounting department should you have a question.

Transportation Requests

Complete a Transportation Service Requisition (contact Transportation for forms) and fax it to Transportation at 833-8132. In addition, an RQ must be entered into Walker only if the trip is to be charged to the general fund (11) or gifts and endowment fund (71).

On TXN 010

PCK must be TRANS if charging fund 11 (General Fund)
X71 if charging fund 71 (Gifts & Endowments). Replace X with the current fiscal year.

Buyer TN (Not TR).

Intended Use Form number of the Transportation Service Requisition faxed to Transportation
Gross Amount 1.00

Use vendor number 9999998AAB if charging fund 11 (General Fund)
0015546A01 if charging fund 71(Gifts & Endowments)

REQUISITION HEADER SCREEN		010 / TP4010R	
ACTION..... A	ORDER DT	REQUISITION ..	R12345XX123
SCHOOL/DEPT.....		DELIVERY LOC..	90006
PCK..... <u>TRANS</u> (or <u>X71</u>)		STD INST..	
INTENDED USE....	<u>Transp Svc RQ Form #</u>		
PO TYPE..... N	CLASS.. R	BUYER... <u>TN</u>	RQSTR... ACCT1
GROSS AMOUNT....		1.00	
VENDOR.....	<u>9999998AAB</u> (or <u>0015546A01</u>)		
SP INST DATE....	032408	032408	
CONTRACT.....	EXP DATE		
QUOTE NM/NBR /DT		/	/
CONFIRM NAME/DT		/	/

On TXN 011

Line Code: 001
Line Amount: 1
Quantity: 1
UOM (Unit of Measure): EA
U/P (unit price): 1.00
Comm Grp: TR
Description: "Field Trip – (Location, Date of Travel)"

Enter the FULL ACK code. The function code must be 2720 and the object code must be 8910. For example, a school site funded trip would be coded X11 0000 50 2720 8910 000 0000 000 XX XXX. If special project funds are used, the project and program codes must be consistent with the requirements of the project.

```
REQUISITION DETAIL LINES                                011 / TP-4011R  
  
ACTION..... A  
VENDOR..... 9999998AAB  
REQUISITION... R12345XX123000000  
ACK..... X11 0000 50 2720 8910 000 0000 000 xx xxx  
LINE NBR... 10      LINE CD 001      LINE AMOUNT 1  
QUANTITY...          1      UOM.... EA      U/P.... 1  
UOM TYPE.. STD      COMM GRP TR  
  
DESCRIPTION FIELD TRIP-GILCREASE MUSEUM 03/24/08  
  
STOCK NBR..  
  
DISCOUNT... .000
```

The completed RQ will route first to the Transportation department for a price quote. Then it will go to the principal and other approvers in the routing process. After complete approval, Accounting will issue a PO. To check the status of the RQ, check transaction 0D1.

After the trip is completed, first go to TXN 009 to find out what PO number was assigned to the RQ; then go to TXN 840 to “receive” the trip.

The following people may be contacted for technical assistance in their respective areas:

Accounting

Janet Jamison 746-6167
Stan Brown 746-6206
Michele Slocum 746-6887

Special Projects

Kathie Floyd 746-6463
Beverly Rubert 746-6252
Sadie Mason 746-6253
Dianne Reed 746-6180

Transportation

Jim Taylor 833-8181
Mary Darling 833-8117

Gifts & Endowments

Amber Redfearn 746-6210

Purchasing

Nancy Randolph 746-6275

In-House Printing Service Requests

1. Complete the hard copy form "Printing Requisition" and obtain a written estimate/quote from the Print Shop.
2. Enter an RQ on Walker to obtain the approvals and secure the funding.

Follow the normal process to create an RQ with the following instructions:

On TXN 010, enter

For General Fund - PCK must be PSHOP and Vendor is 9903025PRT

For Child Nutrition- PCK must be Y22 and Vendor is 0006914A01

For G&E- PCK must be Y71 and Vendor is 0006914A01

*replace **Y** with the current fiscal year (i.e. Use 922 for fiscal year 2009)

Buyer must be PT

Intended Use XXXX (where "X" is the form number from the hard copy of "Printing Requisition")

On TXN 011, enter

Line Code: 001

Quantity: 1 (job)

UOM: EA

U/P (unit price): \$XXX.XX (where "X" is the quoted cost of the job)

Description: briefly describe the job

The FULL ACK code for the funding source should be entered. The object code must be 5591. The completed RQ will route for approval. You can verify where the RQ is in the approval process by going to TXN 0D1. Once it has received final approval, it will be transferred to a PO.

3. Go to Walker TXN 009, type in your RQ number and enter to find out what PO number has been assigned. Mark the PO number on the hard copy form "Printing Requisition" or notify the Print Shop.
4. The Print Shop will complete the job.
5. When you receive the completed job, go into Walker TXN 840 to "receive" the job.
6. For General Fund, the system will generate a payment upon receipt on TXN 840. For the other funds, the Print Shop will issue an invoice and send to accounting to pay. No additional approvals will be necessary for payment processing.

Data Warehouse Financial Reports

Site financial reports are distributed through the TPS intranet. To access the system, click on the Data Warehouse Reports link, and enter your network 5X2 and password. A tutorial of how to use the system and access reports can be found on the web page. The reports may be run on demand and will reflect financial information as of the night before. To request accounts for additional users from your school/site, the Principal, Director, or Department Head will need to complete the "User Request Form" and fax to ISS. The form is located on the Data Warehouse Reports link.

OCAS Coding for Purchases of Furniture, Fixtures, and Equipment

Please be sure that Furniture, Fixtures, and Equipment that are expected to be used for longer than one year (and not planned to be used to build or repair another piece of equipment) are coded to the correct OCAS object as follows:

- Furniture, Fixtures, and Equipment that are expected to be used for longer than one year and **each individual item is less than \$2,500 in cost** should be coded to object 6540.
- Furniture, Fixtures, and Equipment that are expected to be used for longer than one year and **each individual item is equal to or greater than \$2,500 in cost** should be coded to the 73XX object series as follows:

7310 Appliances

7320 Audiovisual

7330 Technology-Related Equipment

7340 Furniture and Fixtures

7350 Instruments

7360 Machinery

7390 Other Equipment

Fixed Asset Purchases and Dispositions

The following criteria can be used as a guideline to determine what assets should be included in a site inventory:

- All assets with a purchase price of \$2,500 or greater and a useful life of one year or more.
- All assets, regardless of cost, in the following categories:
 - Custodial equipment
 - Kitchen equipment
 - Musical instruments
 - Desktop computers
 - Laptop computers
 - Monitors
 - Laser printers
 - Camcorders
 - Smart Boards
 - Digital cameras
 - Pocket PC - PDA

Each site should identify a Site Asset Manager who is responsible for maintaining the site fixed asset inventory. Asset additions, dispositions, and transfers are handled through a web-based

application (FACET). Individualized training is available to site asset managers. For information regarding the access and use of the fixed asset application, contact Steve McQuillen at 746-6356.

Fixed Asset Inventory

The assets at each site will be scanned at least once each year by a representative from the accounting office. A tentative schedule for site inventories is shown on pages 27-29. If the scheduled time is not convenient for your site, contact Steve McQuillen to reschedule the time as soon as possible. Site to provide school map, access to all locked areas and a list of assets “checked out” in FACET.

Active assets that are not found at the time of the inventory scan are provided to the Site Asset Manager on an “exception” list. The exceptions must be “cleared” within 30 days of inventory or Walker access will be cut off until this is completed.

Missing or Stolen Assets

Tulsa Public School policy requires that a campus police report is filed any time an asset is believed to be stolen. Also, complete the “Lost or Stolen Property Affidavit.”

Donated Assets

All assets meeting the tracking scope shown above must be included in the inventory. This includes items donated to the school or purchased with PTA and/or student activity funds.

Surplus Assets

Assets that are no longer useful to a site should be removed as soon as practical. The equipment should be consolidated in a single location and a work order initiated on the FACET system for movement to the District’s warehouse. Accounting will come to the site location, validate the equipment on the work order and notify Maintenance that it is ready for transit. Maintenance will pick up the equipment and deliver it to the warehouse for re-deployment or disposition. It is never permissible for a site to donate or give away any equipment belonging to the District.

Bond ACK’s / Available Funds

Information regarding Bond ACK’s and Bond Fund allocations can also be found on pages 21-23.

Additional General Accounting Forms

Additional General Accounting forms can be found on the following pages:

Special Claim (Note: An RQ must be processed before <u>any</u> payment is made)	Page 24
Athletic Event Workers Report (Non TPS Personnel)	Page 25
Student Activity Event Workers Reports (Non TPS Personnel)	Page 26
<i>(Note: See the Payroll Handbook for the forms relevant to TPS Personnel)</i>	

Public Sector Fraud: Prevention and Detection

Like managers in the private sector, public-sector managers have a duty of stewardship for the resources entrusted to their care. Indeed, many would argue that public-sector managers have an even higher degree of responsibility for stewardship than do their private-sector counterparts because the resources they administer are obtained involuntarily (i.e., through taxation) rather than voluntarily (i.e., through individual investment decisions). Whatever the case might be, citizens clearly expect managers of public-sector resources to take every reasonable precaution to prevent the misuse or diversion of public funds. Indeed, the press and the public typically are unforgiving toward management when fraud does occur, even when the amounts actually lost by the government are relatively minor.

Causes of Fraud

Fraud does not just “happen”. Typically, various circumstances combine together to create a situation favorable to fraudulent activity. One factor to be considered is the character and personality of those working for the government. Any of the following situations may predispose a given individual to consider committing a fraud:

- *Financial stress.* Desperate problems can lead some individuals to desperate “solutions”. People facing financial crises (e.g., unpaid medical bills, bankruptcy) may be prime candidates for fraud.
- *Addiction.* Individuals attempting to support gambling, alcohol or drug “habits” may turn to fraud to help finance their addiction.
- *Disaffection.* Employees who believe that they have somehow been mistreated (e.g., denied promotions or raises) may be tempted to use fraud to “strike back” against the government or to “get what’s due them”.
- *Pathologies.* There are some rare individuals who are pathologically disposed to fraud, or who may engage in frauds as a type of intellectual challenge.

A second, more important factor is *opportunity*. Even the most troubled individual cannot commit fraud without the right opportunity. So too, otherwise honest people often have been led to commit fraud simply because the opportunity to do so became “irresistible”. Opportunity then, not only *permits* fraud to occur, but actually *promotes* it. The “opportunity” needed for fraud is created when management fails to meet its responsibility to establish and maintain a sound and comprehensive framework of internal controls.

Cost of Fraud

The most visible “cost” of fraud is the diversion of public resources from their intended purpose. There also are other significant costs involved with fraud that are at least as important:

- *Loss of confidence in the government.* Governments depend upon their taxpayers to obtain the resources they need to provide services. The publicity surrounding public-sector frauds can have a serious negative impact on taxpayers’ confidence in their government, and consequently on their willingness to provide additional resources.

- *Loss to the reputation of innocent third parties.* When a fraud occurs in a given department, a “cloud” often forms over innocent people working in that same department. Thus, people often will falsely assume that others in the department were involved in the fraud, or at least were aware of it. The result is “guilt by association” that can taint the careers of many individuals with no connection to the fraud.
- *Cost to the perpetrator.* It is only fitting that people who commit frauds be punished for betraying the public trust. Nonetheless, there is an element of tragedy in the punishment that sometimes awaits perpetrators of fraud in the public sector, where relatively small thefts may be widely publicized and result in the loss of reputation, career, family and sometimes even life.

Types of Public-Sector Fraud

The public sector is challenged by many of the same types of fraud as private-sector enterprises. Some of the more common of these frauds are briefly described in the paragraphs that follow.

Payroll Fraud. Governments may be fraudulently induced into paying salaries or wages that have not been earned. For example, “phantom” employees may be placed on the payroll, or supervisors may delay processing termination papers on employees and then keep the checks for one or two pay periods after the employees have been terminated. Other types of payroll fraud involve unnecessary overtime, falsified overtime and unreported leave.

False Claims. Governments are sometimes billed for goods or services they did not receive. One particular form of this fraud is to substitute inferior goods for those actually ordered by the government and then bill the government for the higher quality goods.

Double Payments. Dishonest individuals sometimes try to defraud a government by billing it twice for the same goods or services. One method used for this purpose is to bill for the same item under two separate contracts. Another approach is to seek payment from both petty cash and the regular reimbursement process for one and the same item.

Disposal Fraud. The government alone is entitled to profit from the disposal of its surplus equipment and supplies. Nonetheless, sometimes an employee responsible for disposing of surplus items may become aware of a way to profit from the disposal of which the government itself is unaware. Rather than allowing the government to benefit from this knowledge, the employee may be tempted to make a personal profit. Such an action, however, is fraudulent, because an employee entrusted with the disposal of surplus assets has the fiduciary responsibility to obtain the highest available price for those assets.

Travel-claim Fraud. Some government employees are required to travel as a part of their job. In such situations, the employee is properly reimbursed for reasonable and necessary travel costs. Employees sometimes are tempted to cheat on travel claims by claiming expenses that they did not, in fact, incur (e.g., meals already provided free as part of a conference program) or by inflating expenses (e.g., claiming excessive mileage). They also may attempt to “reimburse” themselves for unallowable items (e.g. alcoholic beverages) by “running them through” other accounts that may require little or no documentation (e.g., tips and miscellaneous).

Pilfering. Pilfering is the petty theft of supplies and similar items of small monetary value. Because the cost of controls should not exceed their benefits, a certain amount of pilfering is unavoidable. However, pilfering can easily “get out of hand,” especially in larger governments. What may begin as the occasional chance removal of a few pens or a tablet can easily escalate, if left unchecked, into a large-scale diversion of supplies.

Misuse of assets and services. Like pilfering, the small-scale misuse of assets and services by employees can quickly escalate. Common examples of such misuse of government assets and services include nonbusiness-related telephone calls, copying, faxing and use of computers and electronic mail.

Petty cash fund. Custodians of petty cash funds sometimes illicitly “borrow” from the resources of those funds.

FORMS AND REFERENCES

Accounting Help Directory

GENERAL ACCOUNTING ROOM 500A-505A, ESC

Janet Jamison	746-6167	Director of Accounting
Colleen Oliphant	746-6116	Accounting Services Specialist
Accounting FAX	746-6244	

<u>NAME</u>	<u>EXT</u>	<u>JOB RESPONSIBILITY</u>
Akemi Barthel	66103	Authorization of purchasing invoices, Request for warrants to accompany Security/Sports officials
Chuck Brandenburgh	66875	Set up new account codes; Report research; Data Warehouse reporting
Aaron Dipboye	66258	Title one, Fixed assets, Inventory scans, Reconciliations
Claudia Lipich	66270	Check distribution, New vendor set-up, Employee mileage, File access
Fran Heirich	66268	Contracts, Leases, Textbooks, Cell phone, Security guards
Michele Slocum	66887	Set up new account codes, Transportation, Printing Inter-company invoices, Site financial statements
Mike LaRue	66236	Physical inventory scans, Reconciliations, Surplus equipment, Odometer readings
Steve McQuillen	66356	Fixed Asset Supervisor
Randi Foster	66451	Travel
Stan Brown	66206	Financial reporting, Bond accounting, Transportation, Child nutrition catering invoices
Open	-----	Accounts Payable Lead, Contract invoicing

**Financial Approval and Routing
FY 2010**

Instructional

	Principals/ Directors/ Exec. Directors \$5,000	Area Supt/ Assistant Supt/ Chief HCO/PMO \$7,500	Deputy Superintendent \$9,999	Chief Financial Officer \$10,000+
	Various	House, Booker, Burr, Jeter, Ruffin, Grissom	Green	Williams
	Exec Dir Title 1/ Dir Strategic Plan \$5,000		Deputy Superintendent \$9,999	Chief Financial Officer \$10,000+
	Edmonds, Smith		Green	Williams

Non-Instructional

	Directors \$5,000	Chief Officers \$7,500	Asst Superintendent \$9,999	Chief Financial Officer \$10,000+
	Various	Lee, Spear	Willett	Williams
	Police Chief \$5,000		Asst Superintendent \$9,999	Chief Financial Officer \$10,000+
	Rudick		Willett	Williams
	Directors \$5,000	Assist. to Supt \$7,500		Chief Financial Officer \$7,500+
	Various	Ellis		Williams
	Finance Directors Dir of Bond/ Dir of Public Info/ Spec Asst Community Rel \$5,000			Chief Financial Officer \$5,000+
	Various			Williams
Admin. Assist. to Supt. \$2,500				Chief Financial Officer \$2,500+
Poindexter				Williams

Note: This approval hierarchy documents the approval required for all purchasing/payment transactions. The following non-RQ transactions are exempt from this hierarchy: utilities, lease payments, insurance premiums, payroll liabilities and items approved with specific Board authorization. Temporary delegation of authority must be lateral or upward within the organization.

Employee Travel Expense (Out of District)



Name:		EID:		Date:	09/04/09
Position:		Site:		PO#:	
Purpose of Expense:					
Conference:		Conference Dates:			
The following date and time will drive the calculation of daily per diem:					
# of Meals provided by conference:		Date and Time (24 hour clock)	Date and Time		
Location:		Travel Dates Depart:	1/2/2007 13:00	Return:	1/2/2007 14:00

Prepaid Expenses: (if none, please indicate)					Attach required documentation if not previously supplied	
Description/Purpose	Purchase Order Date	Purchase Order #	Vendor	Amount		
Total Prepaid Expenses					\$	-

Employee Travel Expense

All original receipts should be taped to an 8"x11" paper and attached to this form
 After obtaining necessary signatures, return completed form to:
 Accounting Department, Room 500
 Education Service Center

Reimbursable Expenses:												Note: Only list items paid by personal employee funds below; items paid by the Travel Procard are listed on sheet 2		
Per Diem Reimbursement for Meals & Incidental Expenses	Date	Hotel	Auto Rental	Airfare	Taxi	Parking/ Tolls	General Travel			Other Expenses		Total		
							Miles	Rate	Cost	Description	Amount			
<p>Note: Actual receipts are no longer required for meals & IE The Per Diem reimbursement is a standard rate per 24 hour period. The current rate is \$ 39.00</p> <p>\$ 8.00 is subtracted for each meal provided by the conference.</p> <p>The information used in the "Purpose of Expense" section is used to calculate your per diem automatically.</p> <p>Gross Per Diem Amount \$ - (partial days are pro-rated)</p> <p>Less: Meals provided \$ -</p> <p>Less: Travel ProCard personal charges \$ -</p> <p>Net Per Diem for Reimbursement \$ -</p>								0.55	-			-		
									0.55	-			-	
									0.55	-			-	
									0.55	-			-	
									0.55	-			-	
									0.55	-			-	
									0.55	-			-	
									0.55	-			-	
									0.55	-			-	
									0.55	-			-	
												-		
Per Diem Reimbursement Amount											-			
Total reimbursable expenses due employee												\$	-	

Account Number:	Yr/Fund	Project	Type	Function	Object	Program	Subject	Job	Division	Site	Amount		
			0000	50		5820	000	0000	000			-	Out-of-district travel
		0000	50		5810	000	0000	000			-	In-district travel	
			50				0000	000			-	Other	
Total should match total reimbursable expenses (above)											\$	-	Total (red indicates error)

Signature of Employee _____ _____ Date	September 4, 2009
--	-------------------

Expenses approved by: Name _____ _____ Expenses approved by: Signature	Title _____ _____ Date
--	------------------------------

Bond ACK's / Available Funds

Classroom Bond Account Numbers

**Classroom Bond Account Numbers
August 2009 Issuance
Site-Specific Funds: Technology
Elementary, Middle & High Schools & Special Programs**

COMPUTER, AUDIO/VISUAL

PCK: 034

ACK: 0-34-3120-50-1000-\$\$\$\$-100-0000-000-07-XXX

\$\$\$\$ (OBJECT CODES):

	Item Less Than \$2,500	Item \$2,500 Or More
Audiovisual (Televisions, VCR's, video cameras, overheads, films/videos, audio tapes, etc.)	6520	7320
Technology-related equipment and supplies (computers, printers, scanners, stands, software, etc.)	6530	7330
Other supplies and equipment*	6590	7390

*Please contact Brenda Estes, Bond Department, before utilizing this object code to ensure that the item is an allowable bond expenditure (not consumable, etc.) and that another object code is not more appropriate.

XXX (SITE CODES):

Appropriate Site Code

FURNITURE

PCK: 034

ACK: 0-34-3130-50-1000-\$\$\$\$-100-0000-000-07-XXX

\$\$\$\$ (OBJECT CODES):

	Item Less Than \$2,500	Item \$2,500 Or More
Furniture & Fixtures	6540	7340

XXX (SITE CODES):

Appropriate Site Code

OTHER CONTACTS:

For bond account coding questions contact:

Stan Brown, Accounting, at 746-6206

For bond requisition setup & available funding questions contact:

Brenda Estes, Bond Department, at 746-6864

Library Bond Account Numbers

**Library Bond Account Numbers
August 2009 Issuance
Site-Specific Funds
Elementary, Middle & High Schools & Special Programs**

Books

PCK: 034

ACK: 0-34-2100-50-2220-6410-000-####-000-07-XXX

Hardware/Software

PCK: 034

ACK: 0-34-2300-50-2220-\$\$\$\$-000-0000-000-07-XXX

\$\$\$\$ (OBJECT CODES):

	Item Less Than \$2,500	Item \$2,500 Or More
Audiovisual (Televisions, VCR's, video cameras, overheads, films/videos, audio tapes, etc.)	6520	7320
Technology-related equipment and supplies (computers, printers, scanners, stands, software, etc.)	6530	7330
Furniture & Fixtures	6540	7340
Other supplies and equipment*	6590	7390

*Please contact Brenda Estes, Bond Department, before utilizing this object code to ensure that the item is an allowable bond expenditure (not consumable, etc.) and that another object code is not more appropriate.

XXX (SITE CODES):

Appropriate Site Code

(SUBJECT CODES)

Subject code must be chosen from OCAS Manual according to appropriate grade and subject.

OTHER CONTACTS:

For bond account coding questions contact:

Stan Brown, Accounting, at 746-6206

For bond requisition setup & available funding questions contact:

Brenda Estes, Bond Department, at 746-6864

Textbook Bond Account Numbers

**Textbook Bond Account Numbers
August 2009 Issuance
Site-Specific Funds
Elementary, Middle & High Schools & Special Programs**

ACK: 0-34-3110-50-1000-\$\$\$\$-100-####-000-07-XXX

\$\$\$\$ (OBJECT CODES):

State-Adopted Textbooks/Workbooks	6430
Supplemental Textbooks (Nonstate Adopted)	6440

XXX (SITE CODES):

Appropriate Site Code

(SUBJECT CODES)

Subject code must be chosen from OCAS Manual according to appropriate grade and subject.

Special Claim

SPECIAL CLAIM
Tulsa Public School
INDEPENDENT SCHOOL DISTRICT No. 1
Tulsa County, Oklahoma

	Date	Yr/Fund	Project	Type	Function	Object	Program	Subject	Job	Division	Site	Amount
Date / Account #:												
Description/Purpose:												
Date / Account #:												
Description/Purpose:												
Date / Account #:												
Description/Purpose:												
Date / Account #:												
Description/Purpose:												

Total \$ -

I, _____
the undersigned have full knowledge of the claim as listed on the reverse side of this form, and that the amount thereof is needed for the lawful use of the above named school district for the purpose set forth in such claim.

X _____
Requisitioned by

X _____
Approved by

School or Department

Date

Note: Attach receipts that support this claim
 An RQ/PO must be entered for all expenditures prior to purchase.

School Site Fixed Asset Inventory Audit Schedule

SiteID	SchdStart	SchdEnd
Academy Central - 833-8760	2/2/2010	2/2/2010
ADDAMS (AD.) ELEM. - 746-8780	1/26/2010	1/26/2010
Adult Education at Monroe - 833-8900	4/5/2010	4/5/2010
ALCOTT (AL.) ELEM. - 746-9660	2/1/2010	2/1/2010
ANDERSON (AND.) ELEM. - 925-1300	2/17/2010	2/17/2010
BARNARD (BAR.) ELEM. - 833-9420	3/9/2010	3/9/2010
BELL (BELL) ELEM. - 833-8600	3/24/2010	3/24/2010
BRYANT (BRY.) ELEM. - 746-9300	2/25/2010	2/25/2010
BURROUGHS (BURR.) ELEM. - 833-8780	11/10/2009	11/10/2009
BYRD (BYRD) MIDDLE - 833-9520	12/9/2009	12/10/2009
CARNEGIE (CAR.) ELEM. - 491-7171	3/24/2010	3/24/2010
CARVER (CARV.) MIDDLE - 925-1420	12/7/2009	12/8/2009
CELIA CLINTON (C.C.) ELEMENTARY - 746-9320	1/20/2010	1/20/2010
CENTRAL (C.H.S.) HIGH - 833-8400	9/22/2009	9/24/2009
CHEROKEE (CHER.) ELEM. - 833-8840	3/23/2010	3/23/2010
CHOUTEAU (CHO.) ELEM. - 833-8800	3/1/2010	3/1/2010
CLEVELAND (CLEV.) MIDDLE - 746-9400	11/23/2009	11/24/2009
CLINTON (CLIN.) MIDDLE SCHOOL - 746-8640	10/7/2009	10/8/2009
COLUMBUS (COL.) ELEM. - 641-1600	2/8/2010	2/8/2010
COOPER (COO.) ELEM. - 746-9480	2/18/2010	2/18/2010
DISNEY (DIS.) ELEM. - 925-1480	4/1/2010	4/1/2010
Dove Science Academy - 834-3936	5/5/2010	5/5/2010
Early Childhood Dev Ctr (ECDC) - 925-1400	4/13/2010	4/13/2010
EAST CENTRAL (E.C.) HIGH - 746-9700	9/29/2009	10/1/2009
EDISON (ED. H.S.) HIGH - 746-8500	11/30/2009	12/2/2009
EDISON (ED. M.S.) MIDDLE - 748-1245	12/3/2009	12/4/2009
EISENHOWER INTERNATIONAL (EIS.) ELEM - 746-9100	3/30/2010	3/30/2010
ELIOT (EL.) ELEM. - 746-8700	2/24/2010	2/24/2010
EMERSON (EM.) ELEM. - 925-1320	2/9/2010	2/9/2010
EUGENE FIELD (E.F.) ELEM. - 746-8840	2/11/2010	2/11/2010
FOSTER (FOS.) MIDDLE - 746-9500	1/4/2010	1/5/2010
Franklin, Benjamin Youth Academy - 833-9860	2/11/2010	2/11/2010
GILCREASE (GIL.) MIDDLE - 746-9600	10/5/2009	10/6/2009
GREELEY (H.G.) ELEM. - 746-9680	1/19/2010	1/19/2010
GRIMES (GR.) ELEM. - 746-8720	3/29/2010	3/29/2010
GRISSOM (GRIS.) ELEM. - 833-9460	4/6/2010	4/6/2010
HALE (HALE) HIGH - 925-1200	11/17/2009	11/19/2009
HAMILTON (HAM.) MIDDLE - 746-9440	12/14/2009	12/15/2009
HAWTHORNE (HAW.) ELEM. - 925-1340	3/11/2010	3/11/2010
HelmZar Challenge Course - 918 833-2021	5/5/2010	5/5/2010
HOOVER (HOOV.) ELEM. - 746-9120	1/27/2010	1/27/2010
HOUSTON (HOUS.) ELEM. - 746-9020	9/8/2009	9/8/2009
JACKSON (JACK.) ELEM. - 746-9340	10/26/2009	10/26/2009

SiteID	SchdStart	SchdEnd
Jones, John Paul - 746-9040	2/10/2010	2/10/2010
KENDALL - WHITTIER (K.W.) ELEM. - 833-9900	4/7/2010	4/8/2010
KERR (KERR) ELEM. - 746-9580	10/19/2009	10/19/2009
KEY (KEY) ELEM. - 833-9480	3/30/2010	3/30/2010
KIPP Tulsa Academy (Kipp) - 925-1363	4/12/2010	4/12/2010
LANIER (LAN.) ELEM. - 833-9380	3/31/2010	3/31/2010
LEE (LEE) ELEM. - 833-9400	11/16/2009	11/16/2009
LEWIS AND CLARK (L.C.) MIDDLE - 746-9540	1/13/2010	1/14/2010
LINDBERGH (L.B.G.) ELEM. - 833-8700	1/28/2010	1/28/2010
MACARTHUR (MACA.) ELEM. - 746-9140	3/10/2010	3/10/2010
MADISON (J. MAD.) MIDDLE - 833-8860	10/12/2009	10/13/2009
MARGARET HUDSON at Monroe - 746-9200	4/5/2010	4/5/2010
MARK TWAIN (M.T.) ELEM. - 833-8820	4/13/2010	4/13/2010
MARSHALL (MAR.) ELEM. - 746-8740	2/24/2010	2/24/2010
MAYO DEMONSTATION (MAYO) ELEM. - 641-1900	4/12/2010	4/12/2010
MCCLURE (MCC.) ELEM. - 746-8760	3/8/2010	3/8/2010
MCKINLEY (MCK.) ELEM. - 833-8720	11/2/2009	11/2/2009
McLain School For Science & Technology (TSST) - 833-8500	10/27/2009	10/29/2009
MEMORIAL (MEM.) HIGH - 833-9600	11/3/2009	11/5/2009
MITCHELL (MIT.) ELEM. - 833-8740	2/16/2010	2/16/2010
Newcomer International (New) - 746-6930	2/3/2010	2/3/2010
NIMITZ (NIM.) MIDDLE - 746-8800	1/6/2010	1/7/2010
Owen Elementary - 746-9230	3/22/2010	3/22/2010
PARK (PARK) ELEM. - 746-8860	3/3/2010	3/3/2010
PATRICK HENRY (P.H.) ELEM. - 746-9160	2/23/2010	2/23/2010
PEARY (PEARY) ELEM. - 9251520	3/25/2010	3/25/2010
PENN (PENN) ELEM. - 833-8940	9/21/2009	9/21/2009
PHILLIPS (PHIL.) ELEM. - 746-9180	9/14/2009	9/14/2009
PROJECT 12 SPEC. at Lombard - 833-8650	2/22/2010	2/22/2010
Project Accept at Roosevelt - 833-8960	3/4/2010	3/4/2010
REMINGTON (REM) ELEM. - 746-8880	9/28/2009	9/28/2009
ROBERTSON (ROBT.) ELEM. - 746-8900	11/11/2009	11/11/2009
ROGERS (ROG.) HIGH - 833-9000	9/15/2009	9/17/2009
ROOSEVELT (ROOS.) ELEM. - 833-8960	3/4/2010	3/4/2010
SALK (SALK) ELEM. - 833-9500	1/25/2010	1/25/2010
SANDBURG (SAND.) ELEM. - 746-9640	3/2/2010	3/2/2010
SEQUOYAH (SEQ.) ELEM. - 746-9360	11/12/2009	11/12/2009
SKELLY (SKEL.) ELEM. - 925-1540	11/9/2009	11/9/2009
SPRINGDALE (SPG.) ELEM. - 746-9380	4/5/2010	4/5/2010
STREET SCHOOL SPEC. Franklin - 833-9800	2/11/2010	2/11/2010
Thoreau Demonstration Academy (THO.) - 833-9700	12/16/2009	12/17/2009
Tulsa Academic Center at Lindsey - 918-925-1360	1/21/2010	1/21/2010
Tulsa Learning Academy at Promande Mall - 918-621-1080	1/21/2010	1/21/2010
WASHINGTON (B.T.W.) HIGH - 925-1000	11/10/2009	11/12/2009

SiteID	SchdStart	SchdEnd
WEBSTER (WEB.) HIGH - 746-8000	10/20/2009	10/22/2009
WHITMAN (W.WH.) ELEM. - 925-1380	2/4/2010	2/4/2010
WHITNEY (E.W.) MIDDLE - 746-9260	1/11/2010	1/12/2010
WILSON (WIL.) MIDDLE - 833-9340	9/9/2009	9/10/2009
WRIGHT (WR.) ELEM. - 746-8920	4/6/2010	4/6/2010
Zarrow International (ZAR) - 925-1560	3/1/2010	3/1/2010