

ELMORE COUNTY BOARD OF EDUCATION
LOCAL SCHOOL ACCOUNTING PROCEDURES MANUAL

APPROVED BY
ELMORE COUNTY BOARD OF EDUCATION
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**ELMORE COUNTY BOARD OF EDUCATION
LOCAL SCHOOL ACCOUNTING PROCEDURES MANUAL**

Superintendent of Education

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ELMORE COUNTY BOARD OF EDUCATION

ACCOUNTING REGULATIONS FOR SCHOOLS

TO: Principals
Bookkeepers

Elmore County Board of Education uses the Harris LSA system that has been adopted by the State Department of Education to prepare all financial records and reports.

The following general rules, in accordance with board policies and procedures are to be followed completely. These records will be audited annually and are subject to continued audits by the Superintendent, Chief Financial Officer, and State Department Examiners.

All money collected at the school for any purpose must be receipted and deposited in the school bank account.

All expenditures must be paid by check and a purchase order that has been signed/approved by the principal must accompany a valid invoice.

All purchases must conform to the policies of the Board of Education and to the State Bid Law.

It is the **principal's responsibility** to be familiar with all policies of the Board and not allow accounting practices, which are contrary to school and board policy, or would be detrimental to their school or to the school system. At any time, something against policy is discovered it is to be documented and sent to the CFO for review. A copy should also remain on file at the local school.

The principal should work with those members of the Central Office Staff who have general supervision of these functions. The Chief Financial Officer, Local School Accounting Specialist or the Superintendent of Education should be consulted on any accounting problems.

The attached instructions relate to local school financial accounting records. These instructions should be read and followed closely. Any questions or problems regarding the LSA accounting procedures should be referred to the Chief Financial Officer. Any changes in these procedures must be reviewed and approved by the Superintendent, Chief Financial Officer, and the Board.

Adoption of the accounting procedures and any revisions to procedures will only be done after review and input from the accounting staff which includes: Board of Education, Superintendent of Education, Principals, School Bookkeepers, and Secretary to Superintendent, CNP Director, and Chief Financial Officer.

Sincerely,

Richard Dennis,
Superintendent of Education

Jason Mann,
Chief Financial Officer

ACCOUNTING PROCEDURES AND POLICIES FOR HANDLING SCHOOL FUNDS

TO: Principals
Bookkeepers

The attached regulations pertain to the handling of financial records for schools under the supervision of the Elmore County Board of Education. All monies received from any source in or about school funds will be receipted and deposited **daily in the school's bank account**. Deposits are entered and posted daily into the school's LSA cash receipts module. Cash receipts are balanced at the end of each month and the monthly cash receipts report is generated and kept on file at the school.

The Principal must authorize expenditures, via signed P.O. **prior** to purchase being made. All expenditures are paid by checks and processed through the Account Payable computerized LSA accounting program. The expenditures are posted at the end of each month and the month-end cash disbursement report is generated.

A monthly financial report will be submitted to the Central Office by the 5th of every month. It will contain the following reports:

- 1) Monthly Financial Statements
- 2) Monthly Principal's Report
- 3) Balance Sheet
- 4) Signed Bank Reconciliation
- 5) Open Purchase Order Register
- 6) Journal Entries for Inventory Items
- 7) Journal Entries for Transfers

Cash basis accounting does not take into consideration income or expenditures until the money is actually received or disbursed.

Each school will use the following books and materials for accounting policies:

- Receipt Books- to record all monies received
- Checkbook- to record all monies expended. The Harris Local School Accounting "check register" will be the official checkbook of the school
- General Ledger- to summarize financial transactions of all accounts monthly
- Monthly financial report- to report financial conditions of the school as of the last day of each month

Accounts Payable- to report all unpaid bills at the end of each month- most schools do not have outstanding accounts payable at the end of the month. At the end of fiscal year all accounts payable invoices must be recorded.

Purchase Order Register- all schools must use a purchase order system for purchases with the exception of utilities, telephone, and school paid travel. **(In no event should a purchase be made without written approval from the Principal.)** A handwritten purchase order register must be kept.

The accounting procedures contained herein may vary only with written consent of the Superintendent. Suggestions for the accounting system may be submitted to the Superintendent or Chief Financial Officer.

Sincerely,

Richard Dennis
Superintendent

Jason Mann
Chief Financial Officer

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STATE DEPARTMENT OF EDUCATION PROCEDURES
FOR LOCAL SCHOOL ACCOUNTING

It is the responsibility of the bookkeeper to have an updated State Department of Education Accounting Manual available at all times. The State Department of Education Accounting Manual can be found on the SDE website (www.alsde.edu) under Department Offices, LEA Accounting, Accounting Manual]; and an updated version is available annually to provide accounting manual updates along with accounting forms.

SAFE Program

Effective January 1, 2001, the Security for Alabama Funds Enhancement Program or SAFE Program became a law. Under this program, banks designated by the State Treasurer as a qualified public depository will pledge securities to the SAFE collateral pool. This collateral pool secures the deposits of state, county, and municipal funds. This will cover Boards of Education as well as other governmental agencies.

Money will only be deposited into banks insured by the Federal Deposit Insurance Corporation (FDIC).

Cash Receipts

Cash receipts should only be issued when the monies are received by the bookkeeper. Under no circumstance should receipts be issued in advance for any reason. If the bookkeeper does not have time to receipt the money, collect the money from the teacher and lock it in the safe until the next day then resume duties as usual.

At the beginning of the fiscal year, the bookkeeper will issue a sheet or bound book of pre-numbered receipts and maintain a log of the sequence of numbers given to each teacher. The teacher must sign or initial the form to confirm the numbers given to them. When the book/sheet has been used entirely, they must be returned to the bookkeeper. The bookkeeper will record the return of the book/sheets. No receipts will be issued until teacher has returned all used receipts.

When cash is received, a cash receipt must be prepared in duplicate with the original given back to the teacher and the duplicate to be retained as the official cash receipts record. The following shall be completed on all cash receipts issued:

- 1) Name of individual from whom cash is received
- 2) Name of the organization for which the cash is collected and/or purpose for which the cash is collected,
- 3) Amount received
- 4) Indicate cash or check
- 5) Date

Receipts must be written to a person. Receipts must never be written to “picture sales, “candy sales”, or “students”. The person receipting the money must never write a receipt to him/herself.

All monies collected by teachers must be submitted to the bookkeeper **daily**, the bookkeeper will establish the cut off time for receipts to be collected within their school and make all personnel aware of it. All monies must be counted, summarized, and totaled before being brought to the office.

All checks payable to the school must be endorsed “FOR DEPOSIT ONLY” with school name listed on the back of the check. **All cash collected will be deposited daily**, preferably at the end of the day to minimize cash left at the school overnight. All cash should be counted and a total prepared on a deposit slip before taking it to the bank. The checks should be listed separately on the deposit slip, if feasible. If there are too many checks to list, then an adding machine tape must be run of the checks and attached to the deposit slip. The bookkeeper will balance the deposit slip with the receipts before depositing the monies in the bank. The sequence of office receipt numbers for which the deposit is being made must be recorded on the deposit slip.

Cash in school buildings will be kept at a minimum. Funds received after the daily deposit is made shall be secured in a locked safe/vault, or another deposit should be made. The principals should take every precaution to insure the safekeeping of all money left in the school overnight. The principal will be responsible for any shortages resulting from errors or otherwise in the handling of school monies.

Cash receipts will be posted daily. It will be done from the cash receipt module, which includes the cash receipt as part of the daily receipting. Cash receipts are entered under the following menus:

Receipt Module Menu: Enter/print receipts

For each cash receipt, the following information must be entered, (the receipt number will automatically be generated by the system).

- Payer ID: (receipt number range) then tab
- Payer Name: (teacher name, etc.)
- Revenue type: (select donation, fee, field trip, etc.) the tab
- Receipt Monies: (put in amount), then tab
- Comment (can elaborate on reason for receipt, example what kind of fundraiser).
- Cash/check then update

All teachers/staff members responsible for collecting money should be issued a receipt book prior to the beginning of school. The bookkeeper should maintain a log of the sequence of numbers given to each teacher, along with the receipt book number. When the receipt book has been used entirely, the book must be returned to the bookkeeper. The bookkeeper will then verify the receipt numbers and record the return of the receipt book on the log. All receipt books should be collected at the end of the school year and filed with the year-end documents. Please remember to start a new receipt log each school year. No money should be accepted for deposit without a receipt book!

Bookkeepers should use the Receipt Module to record their deposits. When a receipt is entered into the receipt module, a copy of the receipt will print out. This receipt should be stapled to the teacher's receipt book. Always remember to record the teacher receipt numbers on your master receipt so the auditor will have a clear audit trail of the funds. When you are receipting money from teachers, please be very detailed/specific in your comments (for tracking purposes) - For example: field trips –include the grade/name of trip; donation-from whom or for what; etc. Always indicate whether the funds are cash and or/checks.

Daily snack receipts should be kept. The auditor uses this to verify that the concession money is correct. Concession money should be counted by at least two people before turning into the bookkeeper. Both individuals should initial the adding machine tape or money breakdown slip before turning it over to the bookkeeper. This includes snacks as well as workroom concessions.

If a teacher must void a receipt, both the original and copy should be stapled together and kept in the receipt book.

Ticket Sales

When tickets to special events are issued to the gatekeepers/sellers, a ticket report is prepared showing tickets issued.

The number of tickets sold multiplied by the price per ticket must equal the amount of cash turned in by the seller/gatekeeper. Unsold tickets must also be accounted for on the form.

Expenses, including paying officials, will NOT be paid by cash from ticket sales. All expenses must be paid by check. All monies will be deposited by the principal or other **bonded employee** the day of the event or no later than the next business day.

See attached: Please ensure the ticket reconciliation is signed by the ticket sellers, and the person who is counting the money. Then when completed by the bookkeeper, it is to be signed by the bookkeeper and the principal. ***The principal cannot be the ticket seller and the reviewer also.***

Gate Change for Events

Gate change may be obtained prior to a football game, but the change must be deposited in the bank the night of the football game. Basketball and Baseball change may be kept out from the beginning of the basketball and baseball season to the end of the season due to the number of games played each week.

Change Cash

Each school may maintain a change cash fund. A change cash account must be used to record the check written for change, not an expenditure account. When re-depositing the start-up money, do not enter the cash change account as revenue.

When writing the check, make it payable to you bank and charge it to:
0000-12-1-0115-XXXX-7101-0-0000-0000 (start-up cash acct., or non-public 0000-32-1)

When redepositing gate or start-up cash as a separate deposit, the J/E will be:
(do not enter into the receipt module, it is not a revenue)

0000-12-1-0115-XXXX-7101-0-0000-0-0000 (start-up cash)	Credit
0000-12-1-0111-XXXX-7101-0-0000-0-0000 (cash)	Debit

A separate deposit should be made for the change money for a clear audit trail. This money will be deposited at the end of the fiscal year or school closings.

Ticket & Cash Reconciliation

School: _____ Date: _____

Activity: _____ Gate: _____

Start-up Gate Change: \$ _____

Tickets Issued: (Attach 1st ticket to form)

Color: _____ Beginning #: _____ Ending #: _____

Color: _____ Beginning #: _____ Ending #: _____

Tickets Returned: (Attach 1st ticket to form)

Color: _____ Beginning #: _____ Ending #: _____

Color: _____ Beginning #: _____ Ending #: _____

Tickets Sold: Ending ticket (attached) - beginning ticket (attached) - 1 = # tickets sold

Color: _____ No. Sold: _____ @ \$ _____ = \$ _____ *

Color: _____ No. Sold: _____ @ \$ _____ = \$ _____ *

\$100 _____

\$ 50 _____

\$ 20 _____

\$ 10 _____

\$ 5 _____

\$ 1 _____

\$.25 _____

\$ Other _____

SubTotal: _____

Less Start-up \$ _____

Total \$ _____ **

Total Currency: \$ _____

Total Change: \$ _____

Total Deposited: \$ _____ **

*Actual Count: \$ _____

Difference: \$ _____

Gate Counted By: _____

Received in Office By:

_____, Bookkeeper

Master Receipt Number: _____

Ticket Seller

Principal

Ticket Seller

Note: A separate master receipt should be issued for each gate.

You must attach the 1st beginning ticket and 1st returning ticket to this form.

Seller cannot be the Principal.

Gate Change Voucher

Date: _____

Check Number: _____

Paid To: First Community Bank

Vendor Number: _____

Charge To: Cash

Account Number: 0000-12-1-0115-000-XXXX-7101-0-0000

Amount: \$ _____

These funds are being spent for: Gate Startup Change
for _____

Principal Approval

Gate Change Return Transaction:

Transaction # _____

Date: _____

Cr Acct#: 0000-12-1-0115-000-XXXX-7101-0-0000

Dr Acct#: 0000-12-1-0111-000-XXXX-7101-0-0000

(This transaction should always be a separate deposit, and reference original check number on the deposit slip)

Purchase Orders

Purchase orders are always done prior to any purchase. It is the prior approval of an expenditure showing that it is allowable, both with funds and with school regulations. A supply of purchase orders will be maintained by the bookkeeper. The purchase order will be pre-numbered. The purchase order will be processed after the vendor, description, item number, quantity, unit cost, extension, and shipping charges are completed. You may want to say, "see attached list" for the item description when using a long list of books, or an Amazon order, etc. The purchase of food, beverage, etc. for banquets, dinners, etc. must be explained on the purchase order as to the purpose. A separate purchase order will be prepared for each individual vendor.

The bookkeeper will re-calculate the purchase order for extensions and total amounts. Also, look for correct shipping address and shipping charges. The bookkeeper will keep a purchase order register that has the following information:

- Date
- Vendor
- Purchase Order Number
- Teacher/Sponsor Account
- Amount
- Club/Department

After the purchase order is processed by the bookkeeper & approved by the principal, then the original copy will be mailed to the vendor or given back to the teacher to order. Two copies will remain in the bookkeeper's office. One to be matched with the invoice and the other to be filed in numerical order. All outstanding purchase orders will be kept on file until an invoice is received. Before the invoice is paid, the bookkeeper will confirm from the teacher/sponsor that the material has been received.

Purchase orders will be entered on a daily or weekly basis by the bookkeeper. The teacher/sponsor cannot get an accurate balance unless the purchase orders are kept up to date. The bookkeeper will enter the purchase order number, vendor number, purchase order date, amount, and G/L distribution.

If a purchase order must be changed, the teacher and the principal must sign it before the change is made. If the purchase order is voided, it will be kept in a file for the auditors.

A purchase order is valid when it is signed by the principal and processed by the bookkeeper. A purchase order must be done before the purchase is made. A purchase order must be done for all expenditures except for telephone bills, utility, or weekly expenses. A purchase order gives the authority to spend school funds, allows the bookkeeper the chance to check available funds to eliminate overspending, and provides sales tax exemption.

Grants/Donations

When grants are awarded to teachers at the local school level (i.e. donors.org, crowd-fundraisers, etc.), the property, money, or other resources collected become property of the Elmore County Board of Education and the school at which it was collected. All items must stay at the school at which they were earned. If the teacher changes classrooms within the same school they may transfer the items (with the exception of items installed in the classroom) to another classroom at that school, but items can only be moved to another school if the Principal has deemed it allowable in writing and appropriate inventory transfer paperwork has been completed and sent to the Central Office.

Fees

The Elmore County Board of Education shall not collect fees of any kind from children attending public kindergarten or any of the first six (6) grades of the school system.

No fees shall be collected in secondary schools for courses required for graduation. The Elmore County Board of Education shall set reasonable fees in non-required courses, e.g., reasonable fees for laboratory and shop materials and equipment. Such fees shall be waived for students who cannot afford to pay set fees.

Fund Raising Activities

Fundraisers consist of any monies raised in the school name, on school time, and/or by the students of that school. A form must be completed for each fundraising activity and kept on file at the school. The form must have the purpose, beginning and ending date, organization conducting the fundraiser, and sponsor. All fundraisers are to be approved by the principal. After the fundraiser is complete, the bookkeeper must fill out the revenue, expenditure, and profit amounts for each fundraiser sheet. This will be kept on file for future reference.

When raising funds for sports or clubs, etc., these funds must remain in the activity for which there were originally acquired. There will be no transferring from one activity to another.

See the attached and on-line fundraiser form: pg. 19

Elmore County Board of Education

Crowdfunding Procedures

Crowdfunding is considered a fundraiser; therefore, Elmore County Board of Education (ECBOE) policies and procedures for fundraising must be followed, as well as, the Alabama Department of Education's Financial Procedures for Local Schools. *Crowdfunding refers to the practice of raising money by soliciting individuals/groups to support a project or cause, typically via the internet. Examples include: Donors Choose, Adopt-A-Classroom, Classwish, and GoFundMe.*

Procedures/Guidance:

1. A Fundraiser Request form must be completed and approved by the Principal **prior** to starting or posting any information for a crowdfunding campaign. This includes posting information on social media.
2. The Principal, sponsor, and bookkeeper should understand the terms of the crowdfunding operation prior to the start of the campaign. A timeframe should be established which determines the start and end date of the campaign/project, and once complete, it should be removed from the crowdfunding site and social media.
3. No crowdfunding accounts may be established in an individual teacher/staff member's name. **All crowdfunding accounts must be set up under the school's name and address.**
4. All monetary donations should be recorded by the school bookkeeper in the accounting system at each school. No school banking information should ever be given out. A check should be requested to be mailed to the school **in the name of the school**, not an individual person.
5. Any non-monetary items (supplies, equipment, etc.) received are the property of the ECBOE, and all inventory procedures apply.
6. All materials and equipment purchased through crowdfunding campaigns are the property of the Elmore County Board of Education and should be handled according to the policies and procedures for materials and equipment. The materials and resources may move with a teacher from classroom to classroom within the building as long as the item has not been physically attached to the building.
7. If the crowdfunding project includes hardware, software, or web-based subscription purchases, prior approval must be received from the District's Technology Coordinator.
8. If the crowdfunding project includes land improvements, building improvements, repairs, renovations, or construction of buildings or facilities on school property, prior approval must be obtained from the Facilities Director and Superintendent.
9. If the crowdfunding campaign includes a reward program, all monetary and non-monetary items received are the property of ECBOE.

10. When selecting a crowdfunding option, be mindful of the possible disadvantages such as fraud, scams, **ethics violations**, high fees, etc. Research all crowdfunding options and be sure they are legitimate prior to completing a Fundraiser Request Form. *A violation of the Alabama Ethics Law occurs when an employee uses his/her official position or office for personal gain. This can occur if an employee receives monetary or non-monetary benefits that are not recorded on the school's books.*
11. When posting pictures/videos/images of any students or staff, all ECSS policies and procedures must be followed.
12. A file is to be maintained at the school with the written project details, copies of all agreements, and a final report of the campaign.

***Important note: Donation requests are also considered a fundraiser and must be approved by the Principal. All donations received by the teacher must be recorded on the school's books and are the property of the ECBOE.**

P.O. _____

FUNDRAISER APPROVAL & AUDIT

Name of Activity and Person in Charge: _____

Date Request Submitted: _____

Date Fundraiser Begins: _____ Ends: _____

Name of Fundraising Project: _____

Purpose of Fundraiser: _____

Description of Fundraiser:

1. Name of company being used: _____
2. Description of items for sale: _____
3. Cost of items for sale: _____ (if multiple items attach complete list)
4. Sale price of items for sale: _____ (if multiple items attach complete list)
5. Beginning date money is to be collected: _____
6. Description of estimated cost of related expenses. _____

7. Estimated Profit from fundraiser _____

(Sponsor's Signature)

(Principal's Approval/Date)

.....
COMPLETE AFTER FUNDRAISER IS COMPLETED

Total Sales: _____

P.O. # _____

Total Cost of Product _____

Miscellaneous. Cost _____

Check # _____

Profit _____

Explain Miscellaneous Cost (prizes,etc,) _____

Were there any leftover items? _____ How much? _____

What was done with the leftovers? _____

FORM MUST BE SIGNED BY SPONSOR AND BOOKKEEPER

SPONSOR

BOOKKEEPER

(Attach detail activity report showing all activity for fund-raiser, including copy of invoice w/paid stamp)

Accounts Payable

An invoice must be received before any payment can be issued. A statement should never be used for payment. The invoice must include the name of the vendor, date, quantity, and description of items, unit cost, extensions, and the total.

Before entering the invoice, the bookkeeper will check for accuracy of the document by checking the extension and total. **The bookkeeper should never pay sales tax on the invoice. The only taxes that are allowed are lodging tax, food tax, and lease tax.**

All disbursements should be supported by a traditional invoice. If a traditional invoice cannot be obtained then the school would issue written documentation for the expenditure, in addition to a completed purchase order.

Travel expenses should follow the same guidelines set forth by the central office. No entertainment expenses or telephone expenses will be allowed. Reimbursement for meals and lodging will only be reimbursed with itemized receipts.

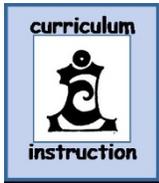
Cash advances will only be made when students are involved, i.e. sports tournaments where meals are provided. If the cash advance exceeds the expense, the balance should be returned to the bookkeeper. The balance should be credited back to the expenditure account. The principal will approve all cash advances before they are processed.

Gifts, prizes, or incentives obtained from the purchase of school property are the property of the Board. School employees are prohibited from purchasing personal items through the school name. School personnel will neither solicit nor accept funds or gifts from vendors.

Field Trips

All field trips must be approved by the principal before any money is taken up. All out-of-state field trips require approval from the Superintendent. A passenger manifest list must be completed for field trips. The passenger manifest list will contain the students' names, amount paid, teacher, teacher's signature, bus number and bus driver. A copy to this list must be attached to all bills for this field trip. **All out of state trips must take a Charter Bus.**

See the attached "Field Trip Activity Form & Field Trip Request Form". These reports will show approval and help calculate the cost that you will need to collect from the students.



Field Trip Activity Form

Planning for a field trip is essential to enhance and connect learning that is being conducted in the classroom to real events. Prior to any reservations made for a field trip, this form must be completed, submitted and approved by the principal and appropriate central office personnel. **The last day for field trips is May 11, 2018.**

Teacher's Name _____ School _____

Field Trip Destination _____

Date of Proposed Field Trip _____ Number of field trips your students have taken this year _____

Please check one of the following:

- This field trip is on the approved field trip list at the appropriate grade level.
- This is an out-of-state field trip.
- This field trip is after May 11.

Mode of transportation: School bus Charter bus

Explain how this field trip is aligned to the Alabama Course of Study Standards:
List planned activities prior to the proposed field trip:
List planned activities during the proposed field trip:
List closure activities planned once students have returned to school:

Nurse required? Yes No Nurse's Signature _____

Approved Not Approved Principal's Signature _____

Field trips MUST have the approval of the principal and Elementary or Secondary Education Director.
<input type="checkbox"/> N/A <input type="checkbox"/> Approved <input type="checkbox"/> Not Approved Director's Signature: _____
All <u>out-of-state</u> field trips AND all field trips <u>after May 11, 2018</u> must be approved by the principal and Superintendent.
<input type="checkbox"/> N/A <input type="checkbox"/> Approved <input type="checkbox"/> Not Approved Superintendent's Signature: _____

FIELD TRIP COST WORKSHEET

Teachers: _____ Today's Date: _____

Subject Area: _____

Purpose: _____

Destination(s): _____

Date of Trip: _____ Departure Time: _____

Telephone number of site(s) to be visited: _____ Return Time: _____

Lunch plans: _____ School Nurse needs: _____

Size of Group: _____ Approximate Mileage: _____

How many buses needed? _____

Amount needed for field trip:

Bus driver \$52.31 (for first 6 hours) x _____ = _____
#of buses

_____ x \$8.84 x _____ = _____
Hours over 6 hours # drivers Total overage

Operational Cost: \$1.20 per mile _____ x _____ = \$ _____
#miles # of buses Total mileage

Admission \$ _____ X _____ = _____
Price X #students

Lunch \$ _____ X _____ = _____
Price X #students

Other \$ _____ X _____ = _____
Price X #students

\$ _____ / _____ = _____
Total price / #students to be paid by each student Rounded if necessary

Chaperone Price \$ _____ **Substitute Fee (full day)** \$66.77 **(half day)** \$33.39

Chaperones are expected to pay their own expenses. You can collect the money and receipt as you usually do.

Teacher Signature

Principal Signature

First day money to be collected: _____ Last day money to be collected: _____

Cash Disbursements

All transactions will be paid by check never by cash. The check will be preprinted with the name of the school, address, and account number. The checks will be locked in a secure place at all times. All checks will have a statement on the check stating that the check is voided after 90 days.

After the checks are printed, the invoice and purchase order are stapled together. The invoice should be stamped paid, with the date and check number. The invoices will be filed by check number and retained for future reference.

Voided Check

If a check is made in error, the check will be voided and kept in numerical sequence for reference. The check will be marked void over the signature line and filed. The check must be voided in the system. When the check is voided, the invoice will reopen. If the check is to be reissued, the invoice will be corrected, and a new check will be printed. If the check is not to be reissued, then the invoice will be deleted.

Bank Reconciliation

The bank statement will be reconciled monthly. The bank account will be reconciled in prompt manner after receipt of the bank statement. The bookkeeper should follow the procedure in the LSA Accounting Procedures Manual for reconciling the bank account.

If the reconciled bank balance and the reconciled book balance are not in balance, it indicates that an error exists in the school records or with the bank.

The following can help determine where the problem exists:

- Step 1 Compare the statement ending balance to the balance of the check reconciliation report. If there is a discrepancy, change the balance and update.
- Step 2 Compare the checks listed on the bank statement to the checks printed in the cleared column on the report. If the check is in the wrong column change to the correct check status and update.
- Step 3 Reprint the Reconciliation report and print the journal entries listing to ensure that entries were made correctly.
- Step 4 Review the bank account for NSF checks or bank charges. These items must be charged to an account.
- Step 5 Review the J/E listing to verify each deposit.
- Step 6 Review the J/E listing to compare the cash disbursement amounts to the checks listed on the reconciliation report.
- Step 7 Compare the checks that appear on the bank statement to the check amounts listed as credits on the Journal Entries Listing.
- Step 8 Compare the ending book balance on the previous month reconciliation report to the beginning book balance on the current month reconciliation report.
- Step 9 Review the previous month's reconciliation report and look for discrepancies compared to this month.
- Step 10 Look at the check amount on the reconciliation report and compare them to the amounts on the bank statements. This checks for encoding errors by the bank.

Returned Checks

When a check is returned from the bank, the bookkeeper will make a J/E debiting the amount back to the activity and crediting the cash account. The entry taking the check off the books should be made as soon the bank notifies the school there is a returned check. Then notify NEXCHEK.

When you receive the payment from NEXCHEK, then do a reversal J/E, crediting the activity and debiting the cash account.

It is important that you keep a return check log. (see attached, page # 26)

If you receive 3 returned checks from an individual, you may notify the teacher that she may not accept checks from this parent or vendor any more. The payment must be a cashier check or cash only for this individual.

Outstanding Checks

Checks outstanding longer than three months should be added back to the school's bank balance. These checks should be checked on at end of fiscal year.

The bookkeeper will write or call the individual to find out the status on the check. If the individual has the check, ask that the check be cashed immediately. If the check has been lost, void the check and reissue a new check. If the check is lost, call the bank and have a stop payment placed on the check. When the bank issues a stopped payment, place a copy of it with the documentation concerning that payment. Then void the check and check the reconciliation program to ensure the check is marked void.

Interfund Transfers

The bookkeeper can transfer funds from Non-Public funds to Public Funds; **however, you cannot transfer from Public Funds to Non-Public Funds.** If a transfer becomes necessary, a form must be signed by the sponsor involved, the principal, and the bookkeeper. Under no circumstances should funds be transferred without proper approval.

External Transfers

When making a transfer to the central office or to another school, you would record the transfer as an external transfer out and the central office would record it as an external transfer in. When the money is transferred to the school from the central office, then the school would record it as transfer in and the central office would record it as transfer out. All transfers between the local school and the central office must balance. It is important to use accurate posting to eliminate unnecessary hours of reconciling at the end of the fiscal year.

Pay close attention to your transfers. If you are unsure whether or not a check to us should be a transfer, please call and ask. Remember—to cut off transfers to us after the 25th of the month to ensure we will get it in at the C/O in time to post it before the end of the month.

INTERNAL TRANSFERS: TRANSFER WITHIN YOUR SCHOOL

IN – (Function) 4-9210
OUT – (Function & Object) 5-9910-920

EXTERNAL TRANSFERS: TRANSFER OUTSIDE SCHOOL (C/O or other schools)

IN – (Function) 4-9230
OUT – (Function & Object) 5-9910-923

****NOTE: TO TRANSFER FROM NON-PUBLIC TO PUBLIC ACCOUNT, YOU MUST MOVE THE CASH ALSO:***

	<u>Debit</u>	<u>Credit</u>
From: Dr. 32-5-9910-920-XXXX-7501-0-9700-0000 (Activity)	50.00	
Cr. 32-1-0111-000-XXXX-7501-0-0000-0000 (Cash)		50.00
To: Dr. 12-1-0111-0000-XXXX-7101-0-0000-0000 (Cash)		50.00
Cr. 12-4-9210-000-XXXX-7101-0-0000-0000 (Activity)	50.00	

Use the “TRN” code on the journal entry module and the system will automatically post the cash for you.

Accounting Procedures Manual Elmore County Board of Education

Public and Non-Public Funds

- Public Funds are those that may be spent at the sole discretion of the principal.

Examples:

General Fund

Athletic Fund

Concession Fund

- Public funds are restricted as to how they may be expended: Some unallowable costs are:

Food for teachers

Candy for classroom- unless it is documented in the lesson plan

Planned lunches for teachers and staff

Flowers sent to individuals for condolence purposes

Retirement banquets

Beginning of year breakfast with faculty and staff

- If public funds were being spent on instruction or to aid the instruction program the cost would be allowed.
- Non-Public Funds are those funds that originate from a club type activity or from the imposition of self-imposed fees and are not expended at the sole discretion of the principal. When non-public funds are expended or transferred to a public account a form should be completed by that sponsor/teacher.
- There are less restrictions on how non-public is spent.
- Public funds **may not** be transferred to a non-public account. Any donation given to a school at large is considered public and should be recorded in a public account. If the donor specifies that the donation is for a specific club or other non-public group, then the donation may be recorded on a non-public account.
- If all funds are maintained in one bank account and separate accurate bookkeeping is not maintained for each fund, then the non-public funds would be commingled with public funds and would be considered as public funds.

Accounting Procedures Manual
Elmore County Board of Education

Public and Non-Public Examples

Public Revenues

Admissions	7110
Money received from ticket sales or charges for admission to athletic events, school plays, band concerts, etc.	
Concessions	7180
Money received from sales at school canteens, concession at school-sponsored events and proceeds from vending machines.	
Commissions	7220
Money received direct from the vendor as a portion of the gross receipts from a school-sponsored event such as athletic contracts, school pictures, or vending machines.	
Dues and Fees (Required)	7260
Money received for dues and fees such as locker, parking and associations deemed public. Reminder: Dues and fees may not be collected for elementary classes or required classes.	
Fines and Penalties	7300
Money received for overdue library books, lost textbooks, parking fines, etc.	
Fund Raiser	7340
Money received from candy sales, car washes, T-shirt sales, carnivals for the use of a public activity.	
Grants	7380
Money received after an application has been filed with an outside agency or company such as U.S. Department of Education, Bell South, or Alabama Power. (Application is the key word for Grants)	
Sales	7420
Money received from sales of items from school store, T-Shirts, school car tags.	
Donations	7430
Money received from outside donors such as parents, banks, local businesses, civic organizations, etc. Reminder: Money received from parents in elementary schools to help purchase supplies and materials should be classified as donations.	
Accommodations	7440
Money received and passed through the school's books to an outside party for items such as student insurance, school pictures, and other activities. Sometimes a commission will be returned to the school for collecting this money.	
Other Public	7490
Only use this category when the receipt cannot be classified in one of the above public revenues.	

Non-Public Revenues

- Concessions** **7510**
Money received from sales at school-sponsored events and proceeds from vending machines sponsored by a non-public activity.
- Dues and Fees** **7610**
Money received for membership dues and fees collected by non-public activities.
- Fund Raiser** **7710**
Money received from candy sales, car washes, T-shirts sales, carnivals, etc. for the use of non-public activity.
- Donations** **7810**
Money received from outside donors such as parents, banks, local businesses, civic organizations, etc. for a non-public activity.
- Accommodations** **7850**
Money received and passed through the school's books to an outside party for items sold by a non-public activity. Sometimes a fundraiser receipt will be returned to the school for collecting this money.
- Other Non-Public** **7910**
Only use this category when the receipt cannot be classified in one of the above non-public revenues.

Month End Procedures

At the end of each month, the principal is responsible for filing certain documents with the Central Office Finance Department.

Financial Data

Monthly Financial Statements

Monthly Principal's Report

Balance Sheet

Signed Bank Reconciliation (signed by the preparer, and the principal.)

Open Purchase Order Register

Journal Entries for Transfers

Journal Entries for Inventory Items (run tape to ensure the inventory sheets match the amount on the monthly inventory report)

Year End Procedures

All data should be completed for the fiscal year (i.e. bank statement reconciled, transfers in and out, all invoices paid, all cash receipts posted, and interest posted).

Year End Procedures to prepare for the Auditors

- All bank statements with returned items
- Invoices, purchase orders, requests for checks, expense reports, in check number order
- Receipt book log, teacher cash receipts, and receipt summary form
- Print out the monthly financial report to have on file
- Bank reconciliation
- Current chart of accounts
- Voided checks and receipts in numerical order
- Reports on sale of tickets and ticket stubs
- Fund transfer forms
- Cash disbursements
- General Ledger History Report

Bid Law

Local schools are exempt from the competitive bid law when they are not using appropriated funds or funds raised by taxation. State law requires that certain expenditures are subject to competitive bidding when using appropriated funds or funds raised by taxation. Expenditures for labor, services, or work, and the purchase or lease of materials, supplies, equipment, or other personal property involving \$15,000 or more are subject to competitive bidding.

School systems can avoid the bidding process if they purchase off the state approved bid list. However, a system may not purchase items without bidding because the vendor's price is lower than the state approved bid list.

Individual purchases that do not exceed \$15,000 may be subject to competitive bidding, if the school expects to purchase like equipment during the year costing more than \$15,000.

Expenditures exempt from the competitive bid law include:

- ❑ Purchase of insurance
- ❑ Professional service contracts (lawyers, auditors, architects)
- ❑ Contracts to furnish financial advice
- ❑ Purchase of books, maps, pamphlets, or periodicals
- ❑ Purchase made by individual schools from funds other than appropriations or raised by taxes
- ❑ Contractual services and purchases of commodities for which there is only one vendor or supplier
- ❑ Contractual services and purchases of personal property, which are impossible of award by competitive bidding

IRS Requirements

Local schools are responsible for providing information on individuals receiving payments of \$600 or more for a service. This would include any individual or an unincorporated company. If a person is paid from the local school, it is the school's responsibility to obtain a W9 from that person. This information must be given to the central office, so they can prepare an Internal Revenue Service Form 1099 for the individual or unincorporated company.

The information must include name, social security number or federal ID number, address, and amount paid. This information is to be forwarded to the Chief Financial Officer, so that the 1099 form can be completed accurately.

Do not start processing your 1099 information until after all checks have been written for December!

The information for the 1099 process will be sent to you by the Central Office Accounting Specialists before the holiday break. This will be prepared and returned to the Central Office after you have closed out the month of December and before you process any payments in January.

The 1099's will be prepared by the Central Office and mailed out no later than January 31st of each year.

Budgeting

Each school must prepare an annual operating budget to be submitted to the superintendent. The principal, bookkeeper, and faculty will prepare the budget at the end of the school year (end of May).

It is important for teachers to be given copies of their activity report in early March in order that they may be compiling their budgets.

Teachers will be required to vote by secret ballot on the following monies:

Library enhancement

Technology

Professional development

Library enhancement, professional development and technology are voted on at the local school. The other appropriations are voted on by committees compiled by the principal. The teachers will vote by secret ballot and the ballots, minutes of the meetings, and budget sheet will be sent to the Chief Financial Officer.

Disposal of Equipment

The Elmore County Schools will follow state guidelines concerning fixed assets, which is any equipment over \$5,000. The fixed asset files will be kept on file at the central office. All other items will be considered supplementary inventory. The inventory will be recorded at the end of the school year.

The removal of worn out, obsolete, lost, or damaged equipment requires a change of disposition form approved by the principal. The completed change of disposition form must be sent to the central office for recording on the supplementary inventory.

If the item is a fixed asset that is \$5,000 or more, then the superintendent will approve the disposal of the equipment.

Lost Or Damaged School Property

Textbooks- Funds collected by the school for lost or damaged textbooks must be recorded and logged at the local school. The funds must be remitted to the central office at the end of the fiscal year.

Library Books, Equipment, and Materials- Funds collected from students for lost or damaged library books, equipment, and materials must be received by the local school. These funds can only be spent for library items only.

Other Books, Equipment, and Materials- Funds collected for lost or damaged books, equipment, and materials purchased with funds collected by a specific class, club, or activity should only be spent on items for that class, club, or activity.

Loans and Lease-Purchase Agreements

The principal or school employee cannot borrow funds in the name of the school or Board of Education without first obtaining written permission from the Superintendent and Board of Education.

Schools cannot loan monies to clubs, booster, PTAs etc.

The principal or any school employee is prohibited from entering into any contract or lease-purchase agreement without obtaining written permission from the Superintendent and the Board. All contracts should be kept on file at the central office.

The Alabama Code Section 41-16-57(e) states, “contracts for the purchase of personal property or contractual services shall be let for periods of not greater than three years.”

Sales Tax

Schools are not required to pay sales tax under Alabama Law Section No. 40-23-31 and 40-23-83.

Financial Record Retention Schedule

All records of the school must be filed and retained in compliance with the requirements of the STATE OF ALABAMA, BOARD OF EDUCATION RECORDS AND DISPOSITION SCHEDULE, Sections LG-6-2-14 and LG-6-2-15, LOCAL BOARDS OF EDUCATION GENERAL RECORDS SCHEDULES as revised October 2009.

The following records must be maintained permanently:

- 1) General Ledger / Trail Balance
- 2) Inventory Record

Accounts Payable - Central Office

The Accounts Payable Specialist receives all invoices, prepares the invoices for payment and gives to the Chief Financial Officer for approval. The Accounts Payable Specialist follows the following procedure:

- 1) File invoices alphabetically
- 2) Match invoices with purchase orders with material receipt
- 3) Get approval for invoices with no purchase order
- 4) Check extensions and total on invoices
- 5) Enter invoices into the computer
See accounting manual
- 6) Gets approval for all invoices

Accounts Payable Notes

Any maintenance invoices will be approved by Maintenance Department before the invoice is paid.

All federal program, special education, or career technical expense will be approved by the appropriate Federal Program Coordinator.

Travel expenses will be reimbursed for individuals with approved travel forms and itemized receipts attached. A credit card receipt will not be accepted.

There will be no backorders on purchase orders. If a backorder is noted on the invoice, the item is to be cancelled and reordered at a later date on another purchase order.

Invoices will be stamped with paid stamp, date, and check number. The invoices will be filed by check number by months. The pink copies will be kept in a separate notebook stamped with paid stamp, date, and check number.

Purchase Orders - Central Office

The purchase order will be processed as quickly as possible. The principal must sign all purchase orders sent by his school. All Federal Program purchase orders will be signed by the appropriate Federal Program Coordinator.

All purchase orders must have a date, vendor information, reason for purchase, principal's signature, signature of person submitting purchase order, quantity of items, detail description, unit cost, and extension total. Shipping charges must be added if applicable.

After the purchase order is signed by the Chief Financial Officer or the Superintendent, the Accounts Payable Specialist will process the purchase order. A purchase order register will be kept in the central office. The purchase order register will include date, purchase order number, vendor, person requesting the items, and amount.

After the purchase order is logged into the register, then the purchase order number is assigned. The purchase order is then entered and updated into the system. The white copy is returned to the appropriate person for the order to be placed. The pink and yellow copies are retained at the central office for reference.

After all items have been received, the gold copy is signed and returned to the central office. Any discrepancies on the purchase order should be noted at the bottom of the gold copy.

If a purchase order is voided for any reason, the gold copy must be returned to the central office with a reason stated on purchase order. The purchase order will be voided in the system and filed.

When filing out a purchase order for items listed as inventory, the room number with the teacher name should be listed. The inventory sheet must be attached with the additional information also.

Cash Receipts - Central Office

All receipts are opened by the Central Office Receptionist and logged into the master receipt log. If the receptionist is not available, then the Fixed Asset Specialist will be responsible for logging these in. The Accounting Specialist will then make the bank deposit slip, make deposit, and then post the cash receipt to the cash receipts systems. The receipts should total the same amount as the deposit total.

A receipt log is kept for all cash and checks received by the central office. The receipt must indicate cash or the check number.

After all receipts have been entered in the master receipt book, the Accounting Specialist has deposited and entered into the cash receipts system, then a cash receipts report is printed for review.

At month end the cash receipts report is printed off by the CFO and balanced with total deposits on the bank statement as part of the Central Office monthly bank reconciliation process.

Payroll - Central Office

The procedures for a monthly payroll for employees of Elmore County Board of Education are processed using the Harris School Solutions Payroll System software programs. Documentation and procedure guides furnished by Harris School Solutions are to be used for implementation of this software program.

All employees of Elmore County Board of Education are paid the 30th of each month.

New Employees:

All new employees (certified and support) must submit the following forms prior to being added to the payroll system.

1. Complete Application (with recommendations) *
 2. Letter of acceptance from Board
 3. Original teacher or substitute certificate*
 4. College or school transcript*
 5. Statement of Experience
 6. Proof of fingerprint form*
 7. Copy of Social Security Card*
 8. I-9 Form and copy of Driver's License or other ID*
 9. New Hire Form*
 10. State and Federal Tax withholding forms*
 11. RSA retirement enrollment form
 12. PEEHIP insurance enrollment form
 13. Other deduction forms (ban, insurance, RSA-1, etc.)
 14. Drug Free work place
- *Substitutes must submit these forms.

The Payroll Coordinator will use the Harris School Solutions Payroll System to process, compute, and print all employee and deduction payroll checks. This includes preparing and generating monthly, quarterly, and annual reports to be printed from this software program.

The Payroll Coordinator also makes changes for taxes, insurance, and other deductions. Any changes must be a written authorization from the employee or an authorized person (i.e. insurance vendor).

****New as of August of 2017 ECBOE is using the new ESS system which allows online access for all employees to view pay stubs and make changes to their deductions or address. As of January 1, 2018, all employees must use Direct Deposit for payroll.**

Monthly Reports (to be printed from computer and filed)

Leave Report and Input Report:

A leave report is prepared and submitted monthly by each school principal. This report lists employee leave (sick, personal, professional, athletic, other) as well as unpaid days taken and adjustments to salaries. This input gives you the substitutes used for these dates. This report's data covers the dates shown on the Pay Period Beginning and Ending Dates schedule that is provided to the schools by the Central Office. The school principal signs and approves this report before sending to the payroll clerk. The clerk verifies and processes this information in the payroll system. The Input Pay report is generated when this information is verified.

Input Pay Report

Fund Distribution Report

Prior Period Comparison

PEEHIP Insurance Remittance Report

PEEHIP Insurance Distribution Report

Non-Mandatory Report

Payroll Check Register

Payroll Register

Retirement System Report

RSA-1 Report

AEA Deductions Report (Unum, etc.)

PEEHIP Employee Insurance Report

Other Monthly Reports:

EFTPS Telephone Report (FWH, SS, MC)

Bureau of Labor Statistics Telephone Report

Quarterly Reports:

Federal Tax 941 Report

Quarterly Year to Date Report

Unemployment Compensation Report

Multi-Worksite Report

Alabama Withholding Tax Report

Calendar Year End Procedures and Reports:

Process and Print W-2 forms for employees

Transmit W-2 information to IRS via Internet

Alabama Dept. of Revenue W-2 Information and Report

Process 1095c's

Initialize Quarter and Year to Date fields to Zero (prior to Jan. Payroll and after W-2 completion)

Other Annual Payroll Procedures and Reports:
(Reports should be run after close of June 30th Payroll)

Roll personal days to sick leave days at end of school year
Initialize sick and personal days taken to zero (after roll-over)
Annual Retirement Withheld Report
Clear Retirement field (after Withheld Report)
Update Substitute Files

Calculate prior scholastic year salary for fringe benefits/life insurance (by December 30th payroll)

Bookkeeper Hints

DEFINITIONS:

Public Money – All 7101 accounts are public money. There are certain guidelines for this money. You can pay for cleaning supplies, computers, office supplies, reward parties for academic achievement, science fair trophies, spelling bee trophies, etc., out of this money, (see attached form). You CANNOT pay for food for faculty parties, plaques, t-shirts, or thank you gifts, or anything for anyone other than students out of this money. Public funds include:

- Funds from any tax source

- Funds from athletic events

- Funds from course fees

- Funds for the general operation of the school from any source:

 - Donations

 - Interest income

 - Vending machines

 - School Store

 - Fund Raisers (other than for specific clubs or classes)

- Funds for academic purposes (including field trips)

*The academic achievement form must be completed at the beginning of the school year and kept on file. Any purchase related to this will need this documentation attached (see attached incentive request form, page 45.)

*You CANNOT use public money to pay athletic fines. This falls on the principal and the Athletic Director to handle payment of said fines.

ACADEMIC INCENTIVES REQUEST

TEACHER/SPONSOR _____

DATE OF EVENT _____

ACTION REQUIRED FOR STUDENT TO RECEIVE INCENTIVE:

RELATIONSHIP OF THE REQUIRED ACTION TO EDUCATION EXCELLENCE:

DESCRIPTION OF THE PLANNED INCENTIVES (CASH, GIFT CARDS, ETC.):

VALUE OF PLANNED INCENTIVES: _____

PROCESS FOR DETERMINING THE INCENTIVE RECIPIENTS:

ACCOUNT THE INCENTIVES WILL BE COMING OUT OF:

TEACHER'S SIGNATURE _____ DATE _____

PRINCIPAL'S SIGNATURE _____ DATE _____

ALL INCENTIVES SHOULD BE SECURED UNTIL PROVIDED TO INCENTIVE RECIPIENTS. THE STUDENT RECEIVING THE INCENTIVE SHOULD SIGN A FORM DOCUMENTING THE STUDENT'S RECEIPT OF THE INCENTIVE. THE SCHOOL OFFICIAL THAT IS GIVING THE INCENTIVE TO THE STUDENT, ALONG WITH A WITNESS SHOULD ALSO SIGN AND DATE THE FORM.

Non-Public Money – All 7501 accounts are non-public money. Clubs are non-public. If an athletic group is having a fundraiser it can be non-public. Trophies and awards for athletics must be purchased with non-public money.

All non-public accounts need to have minutes attached with the purchase order confirming that the committee for this activity approved the expense. The Committee is composed of the sponsor and 2 to 3 individuals in the club. The teacher's lounge committee may consist of certified and non-certified staff. The principal will not be on this committee, he or she will sign the P.O. for the expenditure request at the committee's approval.

As a rule, purchase orders or check request should be submitted to the bookkeeper at least 5 days prior to needing them. No purchase orders should be requested on the last day of the month.

Clubs – A club is an organized group of students that meet for a specific purpose. Clubs are considered non-public. To qualify as a club, you must have elected officers. (See attached form, page 47 & 48).

Club Information Sheet

School: _____

School Year: _____

Name of Club: _____

Purpose of Club: _____

Amount of Dues (if any): _____

Sponsor: _____

Officers: _____

Sponsor Signature: _____

In the event the club is no longer operational, all remaining funds should be disbursed as follows:

CASH RECEIPTS

Teachers must turn in money daily. All monies should be deposited in the bank daily.

All teachers/staff members responsible for collecting money should be issued a receipt book prior to the beginning of school. All receipt books must be numbered and bound. The bookkeeper should maintain a log of the sequence of numbers given to each teacher, along with the receipt book number. The teacher must sign or initial the log to confirm the numbers given to them. When the receipt book has been used entirely, the book must be returned to the bookkeeper. The bookkeeper will verify the receipt numbers and record the return of the receipt book on the log. All receipt books should be collected at the end of the school year and filed with the year-end documents. Please remember to start a new receipt log each school year. No money should be accepted for deposit without the receipt book!

All teachers must turn in their receipts daily, if this does not happen and funds have been kept out more than 3 days, the bookkeeper is to write a Receipting Fund violation and have the teacher respond and sign. This form is to be turned in to central office for the CSFO and Superintendent's signature and acknowledgement for documentation, then placed on file.

All bookkeepers should use the Receipt Module to record their deposits. When a receipt is entered into the receipt module, a copy of the receipt will print out. This receipt should be stapled to the teacher's receipt book. Always remember to record the teacher receipt numbers on your master receipt so the auditor will have a clear trail of the funds. When you are receipting money from teachers, please be very detailed/specific in your comments (for tracking purposes). For example: field trips – include the grade/name of trip; donation – from whom and for what; etc. Always indicate whether the funds are cash and/or checks.

Daily snack receipts should be kept. The auditor uses this to verify that the concession money is correct.

Concession money should be counted by at least two people before turning it into the bookkeeper. Both individuals should initial the adding machine tape or money breakdown slip before turning it over to the bookkeeper. This includes snacks as well as workroom concessions.

If a teacher must void a receipt, both the original and copy should be stapled together and kept in the receipt book.

Tickets must be used at all events where admission is charged. Ticket numbers must be written down before and after the event on the ticket reconciliation report and ticket sales must be reconciled with the money collected. These reports must be saved with the year-end documentation. You must attach the first and last ticket to the reconciliation report. Do not reuse tickets!

Concessions at athletic events can be sold by a club if the items are purchased with club money. However, if they are using the school facility, they must pay a "rental fee" for using that facility, as well as a utility charge. For example, if the booster club is responsible for the concession stand, they must pay a rental/utility fee (or pay a commission) to the school for using the concession stand.

If a club handles parking at a school event, they must also pay a rental fee (or pay a commission) to the general fund for use of the parking lot. They can either pay an annual “rental fee” for the public property or pay a pre-determined commission to the general fund.

Any funds received directly from a legislator is public money and must be used for educational purposes. The competitive bid law must be used with this money. A record of expense should be kept at the local school level for all expenses associated with these funds.

All field trip money must be receipted to each student individually. The principal must approve the field trip prior to any monies being collected. All out-of-state field trips require approval by

The School Store (usually administered by the Library) should be an activity by itself. Profits need to be monitored.

No fees can be charged to K-6 grade students. This includes locker fees. A donation is allowable for workbooks. If workbooks are required, all students must have one.

DO NOT CASH CHECKS FOR ANYONE!!!!

CASH DISBURSEMENTS

Never pay from a statement – you must have an original itemized invoice. (No copies or faxes are allowed.)

You should never pay sales tax or late charges! If you need to reimburse an employee for travel expenses, you can pay lodging tax and food tax. If you need to reimburse an employee for travel expense, a county travel expense form should be completed, and all county rules apply (no reimbursement for telephone calls, must have itemized receipts, limit of \$50.00 per day for food and limit of 15% on tips. This form can be found on the County website.

All invoices should be verified for accuracy before being paid. The adding machine tape verifying accuracy should be stapled to the invoice.

Each invoice must be entered in the computer for payment so that the invoice number is recorded in the database. You CANNOT add several invoices together and put in one amount to be paid!

The invoice date must be after the P.O. date – therefore a P.O. must be issued prior to the expenditure!

All invoices must be stamped with a “PAID” stamp that includes a space for the date and check number along with the bookkeeper’s initials.

Write the complete account number on all purchase orders/vouchers. The auditor will look for this number.

Items can be given to students as a reward for academic achievement or educational excellence, however the criteria for the reward must be determined in advance in writing and signed by the

principal (academic incentive request form, pg.45). You must keep sufficient supporting documentation (to include student name/grade) and attach to the paid purchase order/invoice so there is no question as to why the student received the reward. The student must sign stating he/she received the reward.

Concession accounts should only be used for paying concession bills. No other bills should be paid out of concessions! At the beginning of the school year (August 1st), you will transfer all money in this account to the General Fund.

NO PIZZA PARTIES! The federal nutritional guidelines must be met before any food can be served during school. Prior permission must be obtained from the CNP director before any food can be eaten at school.

Don't forget to include a complete list of students/parents paying on all field trip paid bills. Also, you must get a receipt for any check written for a field trip (if you did not pay from an invoice).

When items for the staff are purchased (shirts), you must keep a list of who paid for them (include the name, date paid and receipt number).

Be very specific on your explanations so the auditor should have no questions about your expenditures. If you purchase items for the cheerleaders, attach a list of the cheerleaders. Or if you purchase flowers for homecoming, attach a football schedule showing proof of homecoming. Proper documentation can point to the circumstances regarding the collection and disbursement of funds.

Save all athletic schedules and file with your year-end documentation. A copy of the schedule or other proof of travel should be attached to any bill paid relating to that expense. If a team goes out to eat on an away game, attach a copy of the schedule to the paid bill. If a team is involved in playoffs, attach documentation as proof.

When a gate is collected and part of it is promised to another school or has to be paid to the AHSAA for playoffs, you must take it out of the revenue that it was deposited in. When the check is written, use the revenue account number instead of an expense account number.

Write void on all spoiled and voided checks. If it has been signed, cut up the signature.

Any outstanding check should be investigated after two months. On September 30th all outstanding checks over 60 days old should be voided. Before voiding the check, exhaust all possible efforts to find it.

All expenditures paid by a local school should contain the following documents: purchase order signed by principal, signed receiving slip (or invoice signed by sponsor as okay to pay), and original invoice (must be stamped "PAID").

A file should be kept with all paid purchase orders/vouchers in numerical order by check number. All checks should be accounted for at the end of the fiscal year.

FUNDRAISERS

A Fundraiser Approval and Audit Sheet must be completed and approved prior to the start of a fundraiser. The sponsor of the fundraiser is responsible for completing this form, getting the principal's approval, and getting it to the bookkeeper.

No candy can be sold at school 1 hour before or after meals. For any questions, contact Cacyce Davis, CNP Director.

NO RAFFLES ARE ALLOWED!

Remember to use tickets for all fundraisers where admission is charged. (Dances, etc.)

Athletic camps held during the summer can be classified as a fundraiser and be non-public money.

At the completion of the fundraiser, the sponsor (with the help of the bookkeeper) should complete the Fundraiser Approval and Audit Sheet. A detailed activity report should be printed and filed with the Audit Sheet. These forms must be kept and filed with your year-end documentation.

If you see a fundraiser sign in the hallway and you do not have a Fundraiser Approval Sheet, feel free to ask why they have not turned one in to you. Make sure you get an approval sheet immediately

FIELD TRIPS

The Field Trip Request Form must be completed, approved by the principal, and given to the bookkeeper prior to collecting any funds for the trip.

“Out of State” field trips must be approved by 3 people: The Principal, the Director, and the Superintendent. Signatures from each must be on the approval form. All out of state field trips must use a Charter bus, unless signed approval is given by CFO and the Superintendent.

In addition to receipting each student individually, a list of students/parents paying should be kept. This list **MUST** be attached to each check that is written for the field trip. This includes the admission, the chartered bus, the county bus mileage/driver, substitute teacher pay, etc.)

A field trip must be made available to all students, even if they cannot pay to attend. However, all students must turn in a signed permission form before they can go on the field trip.

Include detailed explanations and documentation for each field trip so there should not be any questions in the auditor's mind when he reviews the files.

Make sure that all extracurricular miles that a county bus has used gets turned in on a field trip form even if the driver does not have to be paid. All athletic and band trips must be recorded.

The cutoff date for field trips is the 1st Friday of May.

Coding for Field Trips:

Admission	1100-399-1200/1500
Transportation within state	1100-382-1200-1500
Food	2190-393-4400/4500
Other (t-shirts, etc.)	1100-419-1200/1500
Gas Exp. For School Bus	4150-391-4400/4500

It is suggested that you keep a field trip file for each school year. For each field trip you should have copies of the following:

1. Field Trip Request Form
2. Parental Permission Form (a copy of what is sent home to parent)
3. Any information on field trip from vendor (such as cost)
4. Copies of any bills paid for trip (including bus mileage and substitutes)
5. Field Trip Receipt Forms. This is the form showing where each child paid. NOTE: You must have the original of these forms turned in at the end of the trip

PURCHASE ORDERS

The bookkeeper should keep a purchase order register that should include the following information: date, purchase order number, vendor name, amount, club or activity.

All purchase orders must be pre-numbered! The bookkeeper must keep up with all purchase orders since they will have to be accounted for at the end of the fiscal year. NEVER DESTROY A PURCHASE ORDER!

Purchase orders should be issued in numerical and chronological order.

Purchase orders are written permission to make a purchase. All purchase orders must be approved by the principal, checked for accuracy and the account checked for availability of funds **prior** to the purchase being made. NOTHING SHOULD BE ORDERED WITHOUT A PREAPPROVED PURCHASE ORDER! This includes concession items.

The only time you pay from a voucher should be for utility bills (phone, power, water, gas, etc.) or checks to the Elmore County Board of Education.

As a general rule, purchases orders or check request should be submitted to the bookkeeper at least 5 days prior to needing to make the purchase. No purchase orders should be requested on the last day of the month.

There should not be a negative balance in any activity, therefore you should monitor the purchase orders carefully to make sure this does not occur.

Purchase orders should be entered in the system at least weekly (if not daily). At the end of the month, check to make sure that ALL purchase orders that have been issued for the current month are entered into the system prior to closing out the month. **THIS IS VERY IMPORTANT!**

You should also run an open purchase order report and check it for accuracy at least once a week. Under Purchase Orders, select P.O. reports, select P.O. by cost center, adjust date range from the beginning of month to the end of month, press enter and print.

As soon as you close out for the month, it is suggested that you issue your monthly purchase orders immediately (example: snack/drink orders, aquarium, etc.)

ACCOUNT NUMBERS

The bookkeeper must be familiar with account numbers and how to “build” an account number should you need a new one. Bookkeepers should be familiar with all components of the account number and the purpose of each component.

When you need a new account number added, please email the request to Jeannie, Jeannie.troglen@elmoreco.com, at the Central Office. The request should include the account number and what you are purchasing.

Office supplies cannot be charged to 1100. 1100 is ONLY for instructional supplies where students are involved.

Office supplies must be charged to 2310-471. You cannot use 2310-411 or 2310-419.

Classroom supplies (411) can only be charged to 1100. Library (2220) and Counselor (2120) must be charged to 419. Office has to be charged to 2310-471.

Items for resale (478) must be charged to 9800-478-9600. You cannot resale anything that is charged to 1100.

Refunds must be charged back to the original revenue account.

Equipment that is repaired and used in athletic programs can be charged to 1100.

Maintenance supplies should be charged to 3200-442.

Make sure any expenses that are Special Ed are coded to the appropriate code.

You can only use object code 699 with function 9800. Be very careful about using this code and only use it when there is no other code available. Do not use function code 9800 unless it is the last option.

Food for students should be charged to 2190-393-4400/4500. (You should only have food expenses during field trips.) If the food is instructional (home economics class), it should be charged to 1100-411.

REFUNDS

A Refund Request Form must be completed and given to the bookkeeper before a refund will be made. Refunds should be paid with a voucher and must be charged to the original revenue account used when the funds were received. Supporting documentation must be attached to the voucher (copy of the original receipt from the teacher/sponsor and copy of the bookkeeper's original receipt, along with a copy of the check). There must be a clear audit trail showing this money was received and why it was being refunded. See attached, page #56.

LA-7 ACCOUNTS

LA-7's are required to be kept by anyone (other than the administrator) that is responsible for an activity. All teacher classroom accounts are LA-7's. At the beginning of the school year, each teacher/sponsor should be given a ledger sheet with a beginning balance, so they can keep up with their revenues/expenses for the year. A detailed activity report must be given to the teacher/sponsor periodically (monthly or quarterly) in order to check for accuracy. The teacher/sponsor must keep the LA-7 ledger sheet current at all times.

MISCELLANEOUS

If your workroom concession account is non-public, transfers to the Central Office for the utility expense and to your General Fund for the rental fee should be made in October of each year. The utility expense for one machine for one year is \$168.00. The rental fee can be whatever you want it to be (it can be as low as \$5.00 per year). The check to the Central Office will be coded as a transfer and should be sent to the accounting specialists.

Your concession/snack activity should be closely monitored for accountability. There should be nothing going into this account except revenue from sale of concessions and there should be no expenditures except for purchase of resale items. You should periodically check to make sure you are making a fair profit on the sale of items. Your concession account is your main source of income for your general operating expenses and you should make sure that it is generating an acceptable profit.

When you receive the blue folder from Accounting containing your gold copies of county purchase orders, it is important that you return them by the date on the form.

Contracts/leases require the Superintendent's approval. The maximum term for any lease is three years.

REFUND REQUEST

Date of Request: _____

Signature of Teacher Requesting Check: _____

Amount of Check: _____

Why the money is to be refunded: _____

Check made payable to: _____

Copy of receipt must be attached.

Copy of check must be attached.

Check received by: _____

Check date: _____ **Check number:** _____

Account number: _____

The bookkeeper should NEVER be involved with the collection or disbursing of monies the school courtesy fund.

Transfer checks must be sent to the Central Office by the 25th of the month.

Be very careful in coding your transfers. Remember that all transfers must balance within the County.

A Principal's Report should be run at least once a week and given to the principal for his/her review.

An ECBOE employee cannot be a 1099 vendor. If you pay an employee for extra work, you must send the money to Payroll, so it can be included on the employee's paycheck. The only exception is if the employee has a license for their business.

You must keep a journal entry log for all journal entries. Include on the log the actual entry you are making and the reason why you are making the entry. The journal entry log, along with supporting documentation, must be signed by the principal at the end of the month and filed with the month-end reports.

A Return Check Log must be kept on all returned checks. It is important that proper procedures are followed for returned checks.

You must log off properly from NextGen. Log off your books by clicking on the red exit button and saying "yes" you do want to log off. Exit the next screen by clicking on the "Start" button and clicking on "log off". Harris Computer Systems will automatically run a backup every night.

Parent and Support Organizations: Guidelines and operating procedures manual is located on the Elmore County Web site: www.elmoreco.com,

Go to: Finance & Payroll
Documents download
Parent Support and Organization manual

ORGANIZATION

It is extremely important that the bookkeeper has a system of organization. You will constantly be multi-tasking and you must have everything well organized in order to perform your job effectively. It is suggested that you keep folders on your desk (or easily accessible) for such things as items to be posted, open purchase orders, purchase order log, journal entry log, invoices to be paid, etc. These files should be easily accessible for anyone coming into your office in the event of an emergency.

Since the job of bookkeeper is so fast-paced and some procedures are done only once or twice a year, it is suggested that you keep a folder for beginning of school year and end of school year. When you come across something you do at the beginning or end of the year and would like to make changes, or if you just want a reminder, put a note in that folder.

You should periodically review your bookkeeping notes in order to stay refreshed on rules and procedures. Unannounced audits will be conducted by the Central Office staff during the school year and you should always be prepared.

INVENTORY

At the end of the month during closeout procedures, you will run a journal entry report for your fixed assets codes: (491-499 and 540-549). If you have any entries on these reports, you must complete a Fixed Asset Sheet/ Inventory Input Sheet and send in with your report. Run a receipt on the sheets to make sure they add up to the amount on the reports.

When sending inventory sheets to the Central Office, include the complete account number and serial number (if applicable), also put the room number with the teacher name listed.

If items are being transferred or deleted, an inventory sheet must be completed and sent to the Central Office. There is a delete/transfer sheet for multiple entries.

Only classify items as equipment if you can put a control number on it. (Parts to fix the computer and cd writers are considered instructional supplies.)

MONTHLY CLOSEOUT PROCEDURES

At the end of each month you should close out your books and send your reports to the Central Office. Remember to perform ALL work for the current month prior to closing out. This includes putting in purchase orders that have been issued, posting any journal entries, offline checks, and any transaction occurring during that current month. You should be completely closed out and extracted to the Central Office by the 4th of the month. Please send all requested documents to the Central Office right away. If your principal is unavailable to sign the bank reconciliation, please send the reports without his/her signature. You can make an extra copy for them to sign and forward it when you have obtained their signature. The bookkeeper must sign the reconciliation report as well as the “preparer”. It is important that the Central Office receive your reports in a timely manner since these documents are needed to meet deadlines for reports in our office.

At the physical year end, you will transfer to the Central Office Lost Textbook funds, Driver’s Ed funds, 21st Century funds, and Summer School money. This transfer must be written before Sept. 25th to ensure timely deposit to the Central Office.

PAYROLL

If you are responsible for payroll, please make sure that all entries for payroll are correct! Check your payroll report carefully before submitting to the Payroll Department.

If the school is responsible for paying for substitutes, this check should be sent in with your payroll report. You should send payment as follows:

Certified:	\$66.77 per day	(The sub gets paid \$62.00.)
	\$33.39 per half-day	(The sub gets paid \$31.00.)
Non-Certified:	\$59.23 per day	(The sub gets paid \$55.00.)
	\$29.62 per half-day	(The sub gets paid \$27.50.)

You should also send in any bus driver forms that should be included with payroll for any field trips that have occurred during that payroll period, along with a check to cover those expenses.

Send all payroll, time sheets, detached duty with checks etc., to Dana in payroll. It will be distributed to the correct personal at the central office.

All employees (certified and support) are required to report their absences.

Certified Personnel – are to sign in each day on the form provided in the front office.

Support Staff Personnel – are required to complete a time sheet. Time sheets are provided on computer for each Support Staff employee. Time should be entered daily. On the payroll cutoff date, each support staff should print the time sheet, sign and turn in to bookkeeper by Monday morning after cutoff date.

ESS – Employee Self Service – see attached.

ELMORE COUNTY SELF SERVE

1. GO TO THE ELMORE COUNTY WEB PAGE <http://www.elmoreco.com/>
2. SCROLL DOWN TO IMAGE ON THE RIGHT BOTTOM OF PAGE THIS IS THE QUICK



LINK. IT WILL LOOK LIKE THIS
YOU TO THE REGISTER PAGE

CLICK ON THIS THEN IT WILL TAKE

3. CLICK AT THE TOP WHERE THE OPTIONS OF ACCOUNT HELP, REGISTER, LOGIN
4. YOU WILL CLICK REGISTER. IT WILL TAKE YOU TO A FORM THAT LOOKS LIKE THE FORM BELOW.

Create a New Account

Use the form below to create a new account.

IF POSSIBLE USE PERSONAL EMAIL SO YOU WILL ALWAYS HAVE ACCESS

Passwords are required to be a minimum of 6 characters in length.

User name

Email

First Name

Last Name

Social Security Number

Employee Number

Password

Confirm password

Just follow the instructions. **You will be sent a confirmation/ link to the email you used to register. You will then click on the link in your confirmation email that will take you back**

to  . You then can view your records.

NOTES: