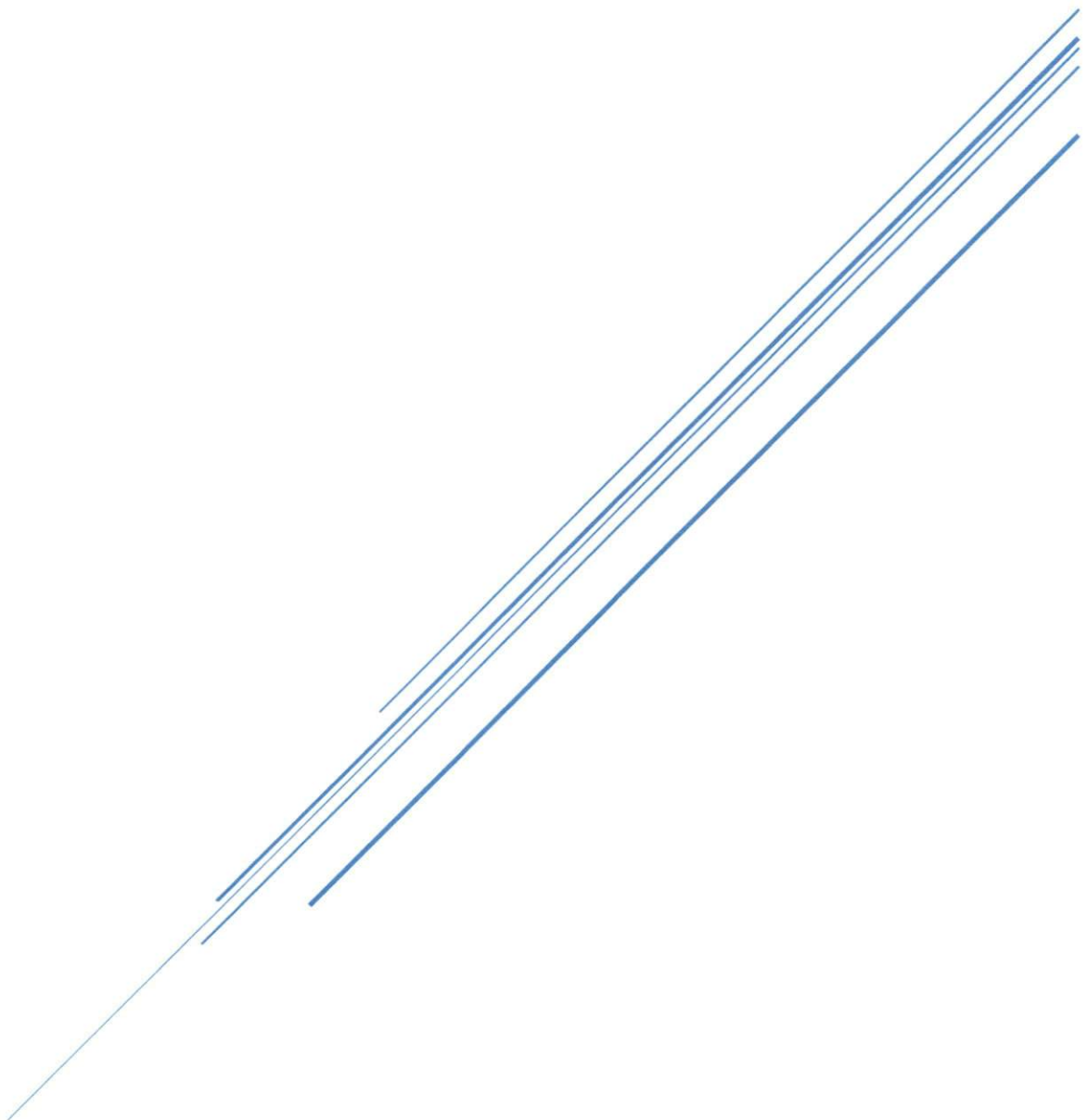


FORSYTH COUNTY SCHOOLS

GUIDELINES FOR LOCAL SCHOOL FINANCIAL OPERATIONS



Revised April 2019

Guidelines for Local School Financial Operations

Introduction

This manual is designed to provide guidance and reference for principals, bookkeepers, and secretaries regarding fiscal matters at the local school level in the Forsyth County School District. It includes references to pertinent state laws, board policies, rules, and regulations applicable to local school financial operations. Establishing an efficient and effective accounting system will provide the local school administration with a management system which will allow for the proper administration of school board policies and procedures. Following these guidelines will provide an audit trail that will properly account for the receipt and disbursement of funds. Also, by standardizing procedures and practices, all schools will be able to maintain and report their financial activities accurately and uniformly.

This manual primarily contains sound business practices that are to be used by local school teachers and administrators and the rules and regulations that apply to local school principals' and activities accounts. While an attempt has been made to be inclusive, there are always situations that arise that will not be covered in this manual. Also, there may be situations that may need interpretation. Questions of these types should be addressed to the Chief Financial Officer in the Central Office.

Please remember that circumstances not anticipated may arise and necessitate that changes be made in this manual. The manual is a joint effort by district administrators and local school personnel to catalog those procedures which will allow our personnel to effectively and equitably apply our local school board's policies and procedures for the benefit of all. Above all, this manual should be a helpful tool to all who should use it.

Recommendations for changes or additions to the manual should be made to the Chief Financial Officer. Updates will be issued as needed.

IMPORTANT

This manual governs only policies and procedures relating to local school accounts.

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A – LEGAL AND POLICY ISSUES

A.1 – Georgia Law

The Official Code of Georgia Annotated (OCGA), also referred to as “Georgia Law”, provides that county school systems are under “the control and management of a county board of education” (OCGA 20-2-50). The law in OCGA 20-2-59 provides that “the county school superintendent and county board of education shall make rules to govern the county schools of their county.”

Georgia Law holds the school principal personally responsible for the proper collection, disbursement, and control of all monies relative to the funds in his/her trust. The Official Code of Georgia Annotated (OCGA) 20-2-962 provides:

“The principal of each public school shall make a quarterly report to the local board of education immediately upon the end of each quarter of the fiscal year, and such report shall contain an account of all receipts and expenditures of such funds during the past quarter. The principal shall also make an annual report of the complete property inventory of the school. The local board may at any time during the school year inspect all receipts, expenditures, and property of each public school.”

Georgia State Standards:

D1.2-1a requires that purchases and/or contracts for or on behalf of students, which involve the aggregate sum of \$100 or more, be made in accordance with local rules and regulations.

D1.2-1b requires that each principal maintain adequate records of all funds collected and make complete financial reports to the Superintendent, accounting for all receipts and expenditures.

J2.1-1e requires that each school fundraising activity have been approved by the local board of education.

Although the principal may delegate the actual receipt, disbursement and accounting of school funds, he/she is ultimately responsible for these funds. When delegation of duties occurs, the principal must insure that steps have been taken to provide proper internal controls of the fund operations.

It should be noted that this manual is a part of an internal control system since it sets forth policies and procedures which, if followed, will provide for the accurate and timely recording, reporting and safeguarding of local school financial assets. Certain key internal control features will be highlighted throughout this manual. Also, a list of some internal controls is provided in Appendix “B”.

A.2 – Objectives

The objectives of local school internal accounting are

1. To safeguard the assets of the public school for its stockholders, the citizens.
2. To provide reliable information to all persons interested in the operation of the local school.
3. To meet the standards set by the Local and State Board of Education.
4. To maintain internal accountability with a minimum amount of teacher’ time being used in financial transactions.
5. To maintain a uniform financial accounting system for local schools.

Guidelines for Local School Financial Operations

Accounting System

An accounting system that complies with generally accepted accounting principles and rules issued by the Department of Education shall be used for all funds covered by this policy.

Audit of Funds

The Board of Education shall provide for periodic audits of student activity funds by either an internal or external auditor.

Audit Trail

School personnel shall maintain a clear audit trail from receipt of the funds to the disbursement of the funds.

Bank Accounts

The principal of each school shall establish and maintain under his or her control a bank account for the deposit of all funds derived from any activity occurring within each school or a separately numbered account for each activity, including clubs, athletics, or other student activity generating funds. The principal shall be responsible for the integrity of each account and insure that all funds are properly deposited.

Funds – Operating Funds – (aka General Funds, Local School Funds)

The principal shall establish a general fund or account(s) for all profits received from the sale of soft drinks, pictures, or undesignated fund-raising activities.

The general fund or account shall be expended only for programs or activities within or related to the school where the funds were raised unless the Board of Education has granted its prior approval.

Funds – Agency Funds – (aka Student Activity Funds)

Any expenditure from funds generated by student clubs, organizations, or activities shall be for the support only of that activity unless prior approval is obtained from the Board of Education.

Funds Collected from Students

The Forsyth County Board of Education requires that funds collected from students and from other sources for student activities shall be expended for the purpose of the project including school-related incidental expenses incurred by teachers and other school personnel. School personnel shall not require the collection of funds from students for expenditures that are included in the school system's budget.

Incurring Debt

Each principal shall insure that no debt is incurred for any student activity which cannot be paid from the receipts for such activity during each fiscal year. It is the policy of the Board that no debt shall be carried over from one fiscal year to another fiscal year without specific prior Board approval.

Purchases

Purchases from activity funds must be made in accordance with Board purchasing policies.

Such purchases should provide the best quality, price, and service for the student, including contracts with organizations to provide school pictures, rings, invitations, cap and gowns, annuals, and similar goods and services.

All purchases and/or contracts for or on behalf of students shall be made in accordance with the procedures set forth in this manual.

Guidelines for Local School Financial Operations

Purchase Documentation

School personnel shall have itemized receipts for cash purchases; other purchases shall be supported by purchase orders or contracts and paid only upon receipt of original invoices.

Signing Checks

The principal or designated assistant principal shall sign each check.

All the procedures enumerated in this manual are for the purpose of adhering to the legal and policy requirements set forth in the sections above.

IMPORTANT

All the procedures enumerated in this manual are for the purpose of adhering to the legal and policy requirements set forth in the section above. Any employee following the procedures set forth in this manual should be in compliance with State Laws and Board Policy.

Guidelines for Local School Financial Operations

B – STUDENT ACTIVITY FUNDS

B.1 – Local School Accounts

The student activity funds have been defined as agency funds consisting of resources received and held by each school to be expended or invested in accordance with conditions of the fund. Specifically, they are all monies accumulated from student activity programs and various school board approved fund-raising activities. Student activities have become a part of the regular school program because of their value in supplementing academics with leadership skills training. Each school, with appropriate approval of the Superintendent, may maintain a student activity fund. That fund will encompass the care and administration of those activities and functions relating to student and faculty programs. The administrative policy of the fund shall be that income received for a specific function shall be disbursed only for that function. However, if unusual circumstances occur, the school principal may reallocate funds to the general function. Upon dissolution of any function, the school principal shall insure that any liabilities of that function are liquidated. These procedures apply to all funds derived from or disbursed for any activity of the local school involving school property, employees, or students. Internal Accounting is the process of putting these procedures in place at the individual schools of the Forsyth County School System.

C - BANK ACCOUNTS AND CREDIT CARDS

C.1 – Authorization and Type of Accounts

Each school principal is authorized to maintain one checking account for his/her school's funds. The principal and Superintendent or District Office designee will be listed as co-owners of the account for transitional purposes and, the principal will ensure that the bank account is classified by the bank as "public funds".

This bank account will be used for all funds generated at the local school. The school name and mailing address should be on the account.

Bank Accounts

Only the principal is authorized to establish a bank account for the local school. Student clubs and organizations at the local school are prohibited from establishing or maintaining a bank account.

C.2 – Authorized Signatures

The principal or designed assistant principal may be authorized to sign checks withdrawing money from the bank account. Bookkeepers are not authorized to sign checks.

An assistant principal shall be authorized to sign checks in the following instances, even though the principal will remain ultimately responsible for all transactions.

- When the principal is not available on the school campus and a signed check is required to meet an emergency.
- Periods of time when a principal is absent due to sickness, vacation, workshop, etc., and it is necessary to have a check signed. In this case verbal authority should be obtained from the principal where possible.
- When the check is payable to the principal.

Guidelines for Local School Financial Operations

C.3 – Tax Identification Number

Section 170(C) (1) and Section 115 (1) of the IRS code states that only subordinate organizations of the School District can use the Board's tax identification number. In order for an activity or organization to use the Board tax identification number, all funds associated with the activity or organization must:

- Be deposited to and disbursed from the local school's checking account.
- Be processed through the local school's financial accounting system.

WARNING

Any related school organizations such as athletic associations, band booster clubs, etc., **CANNOT** use the Forsyth County School District's FEI number to open a bank account or as documentation of a tax-exempt status. **Each related school organization must apply to the IRS for their own FEI number using appropriate IRS forms.** It is improper to purchase items for these organizations using the District's tax-exempt status and allow the organization to reimburse the local school. It is also improper for an organization to use the name "Forsyth County School District" in its title.

C.4 Bank Account Reconciliation Procedures

The bank statement will be emailed from the Director of Finance directly to the principal and school bookkeeper for reconciliation. Schools shall ensure the bank provides check images of all cancelled checks. The principal should review the statement and check images (cancelled checks), initial, and record the date of this review and complete the Bank Reconciliation Monthly Principal Review checklist. The bookkeeper will balance the statement with the school books. The bank reconciliation should be completed immediately upon arrival of the bank statement each month. **NEVER** allow a backlog to develop in bank statement reconciliations. This is very important as legally there is, according to the Uniform Commercial Code, only a limited time permitted to correct errors in an account. A copy of the completed bank reconciliation should be sent to the Finance Department at the Central Office at the end of each month with the mandatory monthly reports. See Appendix A for detailed procedures for Balancing Accounting Records to Bank Statement. See Appendix E for a copy of the Bank Reconciliation Monthly Principal Review checklist.

Internal Control Safeguard

One of the key safeguards of local school financial management is the separation of duties in bank reconciliation procedures such that the person who reconciles the bank statement is not the same person who writes or signs the checks. This is one of the most, if not the most important, controls that should always be in place.

C.5 – Bank Account Statement Retention

Bank statements for the preceding fiscal year and statements for the current fiscal year are to be kept in a secure location at the local school and retained for a period of 5 years.

Guidelines for Local School Financial Operations

C.6 – Change Funds

A change fund is a temporary “cash” fund which may be needed for athletic or other events. A change fund must be for a reasonable amount and have the approval of the principal. The change fund may be designated an “event change fund” or a “season change fund” based upon approval of the principal. For an example, a dance may need a one-time change fund whereas football season may require a season change fund not to be returned until the end of the season.

A check should be made payable to the individual who will be responsible for the change fund. This person will be charged with the responsibility of safeguarding the change fund and returning it to the bookkeeper at the end of the event or end of season.

At the end of the event, the change fund (if an event change fund) should be returned to the bookkeeper for deposit along with any additional funds received which should be receipted by the bookkeeper. For example, it would be expected that a bank deposit would equal the amount of event ticket sales plus the amount of the “event change fund”. “Season change funds” would not be required to be returned with the receipts deposited.

“Season change funds” are required to be returned in full at the end of the respective season approved.

C.7 – Correction of Deposit Errors

Occasionally a mistake can be made when preparing a deposit. The bank should notify the school of differences between the school’s deposit slip and their cash count. If the difference is resolved, no action should be taken. If the difference is real, and the deposit slip is indeed incorrect, the bank teller should process the deposit as it is and then correct the amount by issuing either a credit or a debit memo for the difference. Under no circumstance should the bank teller change the deposit slip, request additional cash, or return an overage to the employee in their bank bag.

C.8 – Write-off of Outstanding Checks

Outstanding checks that appeared on the previous June 30th bank reconciliation may be written off at the end of the current fiscal year if still outstanding on the current June 30th reconciliation. Outstanding checks should be investigated prior to write-off.

C.9 Credit Card Use and Authorization

A school is authorized to have only one credit card issued by the District Office. Principals shall be responsible for enforcement of this policy.

The Forsyth County Board of Education details specific procedures for the use by schools of its credit card with Board Policy DJEAC. See Appendix E for Board Policy DJEAC.

Guidelines for Local School Financial Operations

D – CASH RECEIPTS

D.1 – Required Information on Receipts

Cash receipts are the necessary means of accurately recording cash received and provide support to substantiate each bank deposit. A Report of Monies Collected Form will be completed, and pre-numbered computer driven receipts will be issued for all funds received by the school.

Each receipt issued by the school must include the following information.

1. The date the cash is received.
2. The name of the remitter (an individual or a company).
3. The amount of cash received.
4. The purpose for which the money was received.
5. The account name to be credited with the receipt.
6. The signature of the person receiving the funds.
7. The signature of the person verifying and depositing the funds.
8. The receipt should note whether the funds received were cash or check.

Cash receipts should not be altered. If an error is made in the preparation of a receipt, void the incorrect receipt and issue a new one. The original voided receipt should be marked VOID and filed for audit purposes.

D.2 – Report of Monies Collected Form

The Report of Monies Collected Form must be used by the classroom teacher to collect cash and checks from students. The form should be completed to include the student name(s), the name(s) on the check (if payment is made by check), the amount and indicate if the money collected was by cash or check. The teacher will total and sign the form, then submit the form and the monies to the bookkeeper. The bookkeeper will verify, sign, and once receipted enter the receipt number on the form and give a copy back to the teacher along with a copy of the computer-generated receipt for their records. The form will then be filed with the bank deposit by the bookkeeper. See Appendix E.

D.3 - Pre-Numbered Receipts

Pre-numbered receipts should be used to accurately record all cash received. Additionally, individual pre-numbered receipt books should be purchased and made available to all teachers for cash collected in the individual classrooms when needed.

IMPORTANT

Remember that the procedures above are the minimum allowed by our auditors. If we do have a theft situation we will be required to strengthen our safeguards. This would result in the form of more documentation.

Guidelines for Local School Financial Operations

D.4 Non-Sufficient Funds (NSF) Procedures

Occasionally a school may receive and deposit a check which the bank on which it is drawn refuses to pay. In such cases, the school's bank will return the check by mail together with an explanation why the check has not cleared (insufficient funds, account closed, etc.) These returned checks are generally referred to as NSF checks. The bank will deduct the amount of such checks from the school's bank account. The decision to accept checks from patrons is a school level decision.

Forsyth County Board of Education has contracted with CheckRedi for collection of returned items. CheckRedi will collect all returned items at 100% face value as long as they have a phone number on the check. They retain all service charges to the customer as their fee. CheckRedi will send a check each 1st and 15th of the month to the school if funds are due. The contact information for CheckRedi is 1-800-239-1222 or customerservice@checkredi.com.

The guarantee exclusions for a check to be declared uncollectible through CheckRedi are as follows:

- A check that exceeds the maximum dollar amount in the agreement.
- Any more than 2 outstanding checks from the same person or checking account number.
- Checks are more than 30 days old at the time of receipt.
- District or school has received full or partial payment in any form whatsoever to secure payment of the check.

The procedures for handling NSF checks are as follows:

1. When a check is returned, it should be entered on the NSF/Deposit in Transit Spreadsheet. See Appendix E.
2. The bank will automatically send the returned item to CheckRedi for collection. If the funds are guaranteed, then CheckRedi will send a replacement check to the school. When the check is received, a separate deposit should be made for this item, so it will be easily identifiable on the bank statement and it should be removed from the DIT Spreadsheet. Note that no entry should be made into the accounting software for this deposit.
3. When the bank statement is received, each redeposited NSF check will appear as a separate deposit. Make a note on the bank statement that the transaction was for a returned check.
4. If a redeposit was not made in time to appear on the bank statement, it should be included on the bank reconciliation under "Add: Outstanding Deposits". The DIT Spreadsheet will show the itemized list of all outstanding NSF checks. This will enable you to more accurately and efficiently identify the returned checks and also establish an audit trail.

It is essential that each school maintain a record of NSF checks returned and the ultimate disposition of each. Each school shall keep a log of NSF checks returned showing:

the date check was returned,
the amount of the check,
the account that was originally charged,
the name of the maker of the check,
the makers check number,
the date of the original deposit,
and note when the check was made good or written off.

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The decision to continue to accept checks from a patron is a school level decision, but it is recommended that once two NSF checks are received from one individual, no further checks should be accepted.

Once a NSF check has appeared as a reconciling item on the bank reconciliation for six months it should be reviewed and, if deemed uncollectible, written off.

D.5 – Cash Receipts Inside of the Classroom

The funds the teachers collect will be in two forms, cash and checks. Cash is always the one most likely to be subject to theft at some point in the transaction. As such, we need to ensure that cash is properly received and safeguarded until it is deposited in the bank. A teacher should **never** keep cash stored in his/her desk drawer.

Teachers must complete a Report of Monies Collected Form for all cash and checks collected from students. If a student or parent requests a receipt for any cash, teacher receipt books need to be available from the bookkeeper on an "as needed" basis. All collections should be turned into the bookkeeper any time they have accumulated cash or checks to safeguard them. Occasionally there will be monies for more than one purpose collected on the same day. Money collected for these different purposes should be kept separate and identified separately by the teacher for the bookkeeper. All collections should be turned in daily to the bookkeeper intact. Cashing checks from cash receipts is prohibited.

The bookkeeper will verify receipt amounts turned in by the teacher in the presence of the teacher if possible. If the money and the reported amount agree, a receipt will be issued to the person turning in the money. The computer-generated receipts are a 3-part form. The top part will be signed by the bookkeeper and given back to the teacher with a copy of the Monies Collection Form. The remaining part will be attached to the original Monies Collection Form and will serve as a source document for deposits.

D.6 – Cash Receipts Outside of the Classroom

Any activity outside of a classroom will have the requirement of issuing a cash receipt for anything over \$10.00 in total. This applies to events such as book fairs and spirit wear sales. If a cash register is used and it issues a register receipt for the purchaser, you do not need to issue a manual receipt or record the person's name on Monies Collection Form. You can record the total of the cash collected on the form as a one-line entry.

D.7 – Deposit of Receipts

Funds collected by teachers must be safeguarded until properly accounted for and deposited in the bank. Cash and checks should be turned in daily to the office and not kept in the classroom and never taken home. If collections are not complete, for example when collecting for a field trip, the money collected to date should be locked in the office fire-proof file cabinet overnight for safekeeping. Employees who fail to turn in funds collected each day shall be held personally responsible if loss occurs.

After funds are received and verified by the bookkeeper, checks to be deposited should be endorsed with the restrictive endorsement stamp for the school and copies of the checks should be made. Each day's collections must be deposited into the bank intact. **No checks, personal or otherwise, should be cashed from the receipts.**

Guidelines for Local School Financial Operations

A duplicate deposit slip should be made for each deposit. The duplicate should be verified (stamped) by the bank and kept with the deposit. The following items must be included on each bank deposit slip.

1. The date of the deposit.
2. The amount of the deposit broken out in currency, coin and checks.
3. The range of the receipts that make up the deposit in the bottom right hand corner of each deposit slip. The sum of the amounts of the supporting cash receipts must equal the amount of the bank deposit.

Keep Cash Receipts Intact

Expenses should never be paid out of cash receipts. The cashing of checks from cash receipts is strictly prohibited.

D.8 – Receipt Books

The bookkeeper is responsible for maintaining a supply of receipt books and making these available to teachers when needed. Receipt books should contain pre-numbered receipts which should always be issued in numerical order. The bookkeeper should maintain a record of receipt books that have been signed out.

D.9 – Credit Card Sales

The decision to accepting credit card sales at the school level is left up to the discretion of the Principal. The recommended vendor to accept credit card sales is MyPaymentsPlus simply because MPP is already set-up through our Food & Nutrition Department. Any questions regarding MPP should be directed to Horizon Software International at 800-741-7100.

D.10 – After School Program

If the school runs its After School Program in-house the following internal controls must be in place:

- A manual cash receipt must be used when receiving cash. Receipt books must be pre-numbered with 2 copies. One copy is given to the parent/guardian and one is kept in the book. A copy of the receipts should be attached to the Report of Monies Collected Form.
- The Director of the ASP must submit a Report of Monies Collected Form along with all funds collected to the School Bookkeeper. Copies of all checks and receipts must be attached to this form.
- A monthly report needs to be kept by the Program Director showing all Assets and Expenditures for the month as well as daily attendance. This form needs to be signed off on by the Director, Principal and Bookkeeper.

See Exhibit E for a copy of all of these forms.

Guidelines for Local School Financial Operations

E – CASH DISBURSEMENTS

These procedures and accounting controls are established to provide assurance that disbursements are properly recorded, and assets are safeguarded against possible loss through theft or misappropriation.

E.1 – Disbursements made by Check

Principals are responsible for expending funds for the purpose for which they were collected. Monies collected for restricted account funds must be expended for these accounts. Checks should not be written against a fund unless there are sufficient funds to cover the check.

All disbursements must be made by a pre-numbered check. No check shall be made to "Cash," but shall be made to the person or persons (individuals), institution, organization, or company to which the money is to be paid. The signature of the principal or his/her approved designee is always required on the check.

If it should become necessary to void a check due to an error in preparation of the check, the signature line on the check should be removed and "VOID" written clearly across the check. All voided checks should be attached to the supporting documentation and filed in numerical order in the appropriate disbursements file.

E.2 – Supporting Documentation

Each check must be supported by a voucher package which adequately documents the check being written. Each voucher package must contain the following:

1. An approved Request for Purchase (Requisition) – all purchases in the name of the school must be approved by the principal in writing, using a Request for Purchase, prior to purchasing. Each section of the requisition should be sufficiently completed by including the name of the school, the date the request is being made, the individual or firm to make the check payable to, a description of the items to be purchased, the amount of the purchase, the account name and the account number to be charged with the purchase, the reason or explanation for the purchase, the signature of the person making the request (teacher, coach, club sponsor), and the signature of the principal.
2. The itemized, original invoice - statements may accompany invoices, but they will NOT be accepted as substitutions for invoices. Every check written should be adequately supported by an original invoice or by other appropriate original documents. Copies of invoices are not adequate documentation. When invoices are paid they must be marked cancelled or paid. This includes purchases, reimbursements and refunds.
3. Documentation that goods or services requested were delivered or received. This evidence should be in the form of a packing list signed by the person authorized to receive the shipment or a signed statement by the person requesting the services that services were received. It is usually a good internal control measure to have the acknowledgement of the receipt of goods or services made by a person other than the person requesting the services.

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Follow These Simple Rules for Documenting Disbursements

There should be no doubt as to why a check is written.

A voucher package, if examined by someone who has no previous knowledge of the transaction, should contain sufficient documentation to clearly show why the check was written without any additional verbal explanation from anyone.

No check should be written with the documentation marked "Miscellaneous."

E.3 – Reimbursements

Proper planning by teachers and other employees entails anticipating needs and obtaining prior approval for purchases. Teachers must submit a Request for Purchase form to the principal for approval. Once the approval is received, the teacher may make the purchase(s) and submit the original itemized receipt(s) or paid invoice(s) with the approved Request for Purchase form to the bookkeeper for reimbursement.

E.4 – Refunds

Refunds are made to return previously collected funds to the person or organization from whom the funds were received. Refunds must be accompanied by an explanation for the reason for the refund. Normally refunds are made because the student did not receive the items or services for which they had previously paid. Refund documentation should contain reference to when the monies were originally collected, and copies of the paperwork submitted for the original receipt should accompany this request.

In the accounting records, the refund should be charged to the revenue account to which the original funds were recorded thus reducing the revenue account to its correct amount.

E.5 – Purchase of Gift Cards

Gift cards cannot be used to pay an employee compensation for their services. Compensation for services is a payroll function and must be paid at the county level.

If a principal chooses to purchase gift cards in **nominal amounts (\$25 or less)** to give to their staff members for special events he or she may do so. Gift cards must be purchased using only funds that are non-restricted in nature. Those funds would be from revenues such as vending, ice cream, or sunshine funds. Funds from donations for specific purposes and fund raisers should not be used for gift card purchases for staff employees. **All gift cards purchased need to be kept on a Gift Card Disbursement Log and signed for by the recipient.** *If a gift card is purchased for a student or school family in need and the gift is sensitive in nature, then a school administrator or counselor may sign on their behalf.

As with all transactions at the school level, the Principal will be solely responsible for ensuring that the card amounts are reasonable and that their issuance will not be abusive in nature.

Any gift cards purchased must be kept on a Gift Card Disbursement Log and signed for by the recipient. Gift cards CANNOT be used to pay an employee compensation for their services.

Guidelines for Local School Financial Operations

E.6 – Casual Labor Forms

All compensation for service payments to any school district employee must be paid through payroll and may not be paid directly by the school. This includes substitutes for any position. The compensation for services must be paid through payroll in the Finance Department.

An individual will be considered an employee of the school district if the answer is “yes” to any of the following questions:

- Is the person currently employed by the district and receiving a payroll check?
- Does the person provide a type of service that is usually rendered by an employee?
- Is the person to be paid primarily on a basis of time worked rather than by task or project completed?
- Does the school exercise predominant control over working hours (i.e. is the person required to adhere to a schedule of work times similar to the control exercised over “employees” regarding times of arrival and/or departure)?
- Are the tools, equipment and supplied to be used by this person provided by the school?

If all of the answers to the questions above are “no”, the individual may be paid directly by the local school after completing the Casual Labor Contract Form. Common examples of non-employees of the school district who typically would be eligible for direct payment would be police officers retained to provide security for a specific event, athletic game officials, an DJ or band for a special school event, etc.

Payments should only be made after the services have been rendered and the Casual Labor Contract Form is completed. The following information is required:

- Exact legal name
- Address of payee
- Social Security Number of the individual
- Date(s) the service(s) are performed
- Type of services performed
- Amount to be paid to the individual
- Contractor's signature
- Principal's signature

The original of this contract should be filed with the voucher package in the paid disbursements file. A copy shall be furnished to the payee and a copy is to be retained for 1099 reporting.

At the end of the calendar year a spreadsheet should be created to include all 1099 payees

E.7 – 1099 Reporting

The Internal Revenue Service requires businesses to submit “information returns” to document payments of non-employee compensation.

What to Report: According to the IRS, you use a 1099-MISC form to report payments for services -- not goods -- related to operating your company or trade, never for personal payments and only to unincorporated vendors when you've paid them at least \$600 in a given year. For example, paying \$800 to have national chain American Computers, Inc., install software on your information technology system would not be reported. Using John Doe IT Services, an independent contractor, to do the same work for the same price would require a 1099-MISC. If you were to purchase a new server from John Doe IT Services, however, you would not submit a 1099 because you bought a product, not a service.

Who: The IRS test to determine whether payments qualify for 1099-MISC reporting has four conditions: not an employee; payment applied to services done for your business or trade; the

Guidelines for Local School Financial Operations

payment went to a partnership, an individual, limited liability company or an estate, and the payments made throughout the year totaled \$600 or more. Examples of professional fees that require 1099 reporting include those paid to architects, engineers, lawyers, contractors and landscapers. In order to complete your 1099s, you will need the taxpayer identification number for each unincorporated vendor from which you bought services.

What does this mean for you?

- Collect W-9s when appropriate: The IRS requires that you obtain a W-9 from every vendor from whom you purchase \$600 in labor and services or \$5,000 in direct sales, but you can request W-9s from vendors for smaller purchases. You must obtain this form only once from each vendor unless its business information has changed.
- If you do not receive an invoice from someone providing a service to your school, obtain a casual labor form to use as your invoice for individuals and make sure they complete it in its entirety. You should have a W-9 form from them as well.
- When issuing the check in EPES, check the 1099 box and it will keep up with your 1099 reporting for you and you can run a report at year end.
- At the end of each calendar year, the Accounting Coordinator will request a list from you compiled by vendor with Tax ID number and total amount paid for any vendors that should receive a 1099. If you are unsure if a vendor should receive a 1099, include them and let the Finance Department make the final determination.

E.8 – Miscellaneous Payroll

Supplements, Stipends and Other Miscellaneous Payroll must be pre-approved by Human Resources and is only paid after the services have been completed. Examples of Miscellaneous Payroll are after school care, custodial work for facility rental, supervision for Saturday School, etc. All classified employees must submit a time sheet and a Miscellaneous Payroll form must be submitted by the school bookkeeper along with a check from the school to cover the costs. See Appendix E for forms.

E.9 – Payments for Salaries and Travel

No salary or travel amounts should be paid directly to employees at the school level or charged to the schools' credit card as these amounts must be reported to the State Auditor's office on a fiscal year basis. All salary and travel amounts must be paid by the Central Office Finance Department and reimbursed by the appropriate local account. In claiming reimbursement for travel expenses from the District Office, all State Travel Guidelines associated with reimbursement of expenditures will be followed. See Travel Section for more detailed information.

Travel Expense as discussed in this section includes employee mileage, hotel, meals, parking, air fares, and ground transportation while traveling away from home on School Business.

E.10– Expenditures by Central Office on Behalf of Local School

Certain expenditures made by the central office are to be reimbursed by the local school. Payroll and travel amounts are examples of these expenditures.

E.11– Expenditures made jointly with or on Behalf of Non-Profit Organizations

Guidelines for Local School Financial Operations

Expenditures made jointly with school related non-profit organizations should be handled carefully. When purchases are made jointly with these type organizations, the organization should write a check to the local school for their portion of the purchase. That check should be deposited and shown as a donation with the purpose being indicated on the receipt. The local school should then purchase the goods or services with a check from the local school made payable to the vendor. No checks from a local school account should be written payable to a booster club or other similar organization.

E.12– Expenditures that should not be made from Operating Funds

It should be clearly understood that operating funds should not be spent for items which are not school related activities. Examples of such items are Christmas gifts, birthday presents, wedding or shower gifts, and donations to organizations or individuals.

Teacher appreciation awards for outstanding work are allowable as long as the award is of nominal value (\$25 or less). Also, costs directly related to teacher and/or employee gatherings are allowable as long as the costs are nominal, and the gatherings only include school system personnel.

E.13- Scholarships

Schools should not be engaged in the solicitation and administration of donations for scholarships as there are multiple complex Internal Revenue Service regulations involved with the reporting of such operations. Individual donations to help a student in need for a specified cause are allowed.

Guidelines for Local School Financial Operations

F - ACCOUNTING PROCEDURES

F.1 – Basis of Accounting

Local school accounts will be accounted for using the cash basis method of accounting. The cash basis method of accounting recognizes revenues when they are received and expenditures when they are paid.

Each local school is authorized to maintain ONE checking account. The principal of each school shall be authorized to sign checks. The personal signature of the principal is always required. The principal will be considered ultimately responsible for all transactions and proper check signatures.

F.2 – Fund Structure

The Operating Fund may have multiple accounts within it which will have separate identifying numbers. Each of these accounts will use revenue and expenditure account codes to record and classify the cash receipts and disbursements in each fund.

A chart of accounts can be printed from the financial accounting software. See the suggested grouping of accounts in Appendix D.

F.3 – Grant Process

If a school receives a grant from private sources, the school is responsible for meeting all compliance and audit requirements. All requests by individual schools for grants from State, and Federal, Sources must be approved by the Central Office Finance Department in writing as many of these funds have special compliance requirements that must be met by the grantee. Individual schools that request and receive such funds directly without approval place the District at risk for possible financial sanctions if all grant compliance requirements are not met. Many such requirements relate to types of allowable expenditures as well as special audit requirements. The Chief Financial Officer will make a decision as to whether a grant will be accounted for at the District or School Level.

Guidelines for Local School Financial Operations

G - PURCHASING PROCEDURES

The school principal is considered responsible for all purchases utilizing student activity fund monies. All purchases made in the name of the school must be approved by the principal in writing prior to the purchase. Any purchasing made utilizing the student activity funds should be for educational purposes only. Student activity funds should not be used to replace purchasing procedures established for regular school operations funded from budgeted General Fund monies. The same purchasing guidelines used for your MUNIS related purchases must be followed when using your activity funds. See the Purchasing Procedures outlined by the Purchasing Department on the FCCS website.

Local school administrators are not authorized to enter into lease-purchase agreements. Local school principals are not authorized to sign as agents for the Board of Education on any lease-purchase agreements and local school accounting procedures prohibit making obligations for which funds are not available or making obligations beyond the end of the fiscal year without approval of the Superintendent or his designee.

G.1 – Purchase Orders

When appropriate, purchases for goods and services made from the schools' account can be made using purchase orders. A purchase order should be originated by the person seeking to make the purchase prior to the purchase being made. A purchase order must contain the following:

- Name of the school
- Name of the vendor
- Date the request is being made
- Description and cost of the items to be purchased
- Total cost of the purchase
- Account name to be charged with the purchase
- Account number to be charged with the purchase
- Reason or explanation for the purchase
- Signature of the person making the request (teacher, clerk, or club sponsor).

The purchase order must then be approved and signed by the principal. See a suggested Purchase Order in Appendix E.

G.2 – Capital Assets purchased from Local Funds

From time to time, school accounts may be used to purchase Capital Assets, such as equipment that meets the District's Capitalization policy of \$10,000.00 or more. In this event, the Accounting Coordinator in the Finance Department should be notified in writing so that these Assets can be added to District's property records and depreciated as required by generally accepted accounting principles. A form called **School's Purchase of Capital Assets** has been established to facilitate this reporting. The District should be notified immediately if asset acquisitions meet the capitalization policy. See the School's Purchase of Capital Assets form in Appendix E.

G.3 – Sales Tax

The Forsyth County School District is exempt from Georgia and other state sales taxes. Vendors should be notified that sales tax should not be included on any invoices to the school. Sales tax information can be obtained from the Finance Department. This exemption also applies to purchases made on the School's district issued credit card.

Guidelines for Local School Financial Operations

G.4 – Competitive Solicitation

The school must follow District policies and procedures for purchases of goods and/or services. Split purchases made to circumvent this policy are strictly prohibited. Review and be familiar with all of the competitive solicitation processes outlined in the Purchasing Manual.

Competition thresholds do not apply if/when you are purchasing something that has already been competitively solicited such as office supplies, HP toner, etc.. These thresholds apply to the total purchase and not to the individual line items:

- Purchases up to \$5,000 may be made without multiple quotes.
- Purchases from \$5,001 to \$10,000 may be made provided two verbal quotes are obtained and documentation of award justification is maintained by the school and available for audit
- Purchases from \$10,000 to \$50,000 may be made provided three written quotes are obtained and documentation of award justification is maintained by the school and available for audit. The Purchasing Department is available for assistance with quotations within this range.
- Purchases greater than \$50,001 requires a formal solicitation with a minimum of 3 responses. The Purchasing Department should be contacted for administration of any formal solicitation.

QUOTES

Obtaining quotes is not meant to be a delaying or time-consuming process. Phone calls documented with notes about date, prices, person spoken with, etc. are sufficient. The key is to ensure that the school district is obtaining the best prices and services for the funds it is spending. In fairness to all, each vendor providing a proposal should be given the opportunity to propose without knowing what proposals others have made.

G.5 – Immigration Compliance

The Georgia Security and Immigration Compliance Act (OCGA 13-10-91), requires that Forsyth County Schools shall not enter into a contract for the physical performance of services (as that term is defined in OCGA 13-10-90) wherein the labor or services exceed \$2,499.99, unless the contractor signs and submits a notarized E-Verify affidavit that they have registered for and use E-Verify. A contractor with no employees and no intent to hire employees, must still submit to GCPS a notarized affidavit of No Employees along with a copy of their driver's license (and a driver's license is only acceptable IF it is issued by a state that verifies lawful immigration status prior to issuance). See the Immigration Compliance Memos and Forms outlined by the Purchasing Department on the FCCS website.

G.6 - Conflicts of Interest

Principals are responsible for negotiating contracts with organizations which provide school pictures, rings, invitations, cap and gowns, yearbooks and similar goods and services. In every instance, care should be taken to ensure that the organization which will provide the best service or product for the student at the most beneficial price to the student will receive the contract. No employee of the school district or student in the local school shall directly or indirectly benefit from the signing or letting of a contract for goods or services for students.

Guidelines for Local School Financial Operations

H – ATHLETIC FUNDS

H.1 – Gate Receipts

The largest amount of cash that a local school will have at one time is usually the gate receipts at football and basketball games. Other sports may have cash receipts but will not be of the same magnitude. Thus, great care and concern should be shown when planning for gate receipt collections.

It is best that two people, gatekeepers, be assigned to each gate at an athletic event. One gatekeeper will sell the tickets and the other gatekeeper will collect the tickets as people enter the event. A separate change fund and set of tickets will be issued for each gate. Therefore, a separate "Report of Tickets Sold" form must be completed for each gate.

Each gatekeeper should record the ending ticket number sold, count the cash for the tickets sold, record the cash total on "Report of Tickets Sold" and sign. All cash and unused tickets should be placed in the bank bag and safe guarded until deposited or placed in safe keeping as discussed in the next paragraph.

Events held during the daytime should be deposited on the same day as collected. However, since the majority of events are at night, special procedures must be employed to safeguard the funds collected as well as the personnel handling the funds. Gate receipts should be deposited into a bank night depository or school vault for safekeeping. On the next working day, the receipts can be retrieved from safe keeping and verified by the school bookkeeper. Gate receipts should NEVER be placed in a person's vehicle or taken to an employee's home for safekeeping. It is suggested that arrangements be made for security personnel or a police officer to accompany the employee to the night depository if possible.

Receipts collected must be deposited intact. No payments shall be made to any security personnel, game officials, custodial workers, or others from the gate receipts. Likewise, the gate receipts should not be used to cash checks.

Internal Control

Two gatekeepers should be assigned to each gate and be responsible for that gate's receipts. Both should sign the report of monies received. Receipts should be deposited into the bank (or night depository or school vault) as soon as possible. Gate receipts should never be taken to an employee's home for safekeeping. The safety of school personnel should always be a primary concern of the school.

H.2– Advance Ticket Sales

Tickets can be thought of as a form of currency at local schools. Care should be taken to ensure that all tickets are safeguarded from misappropriation or theft. All tickets should be pre-numbered such that there can be an accounting of the number of tickets available and the number of tickets sold. If tickets are sold in advance of games at the local school, the tickets to be sold should be handled in a manner similar to the issuance of tickets for gate receipt sales. The person selling the tickets will be issued the tickets and will complete a "Report of Tickets Sold" form returning either tickets or monies from the sale of the tickets. In this case, the tickets can be assigned to one person as there will not be another "gatekeeper" as in gate receipt procedures.

Guidelines for Local School Financial Operations

H.3– Concessions

Schools that have concession operations should have similar procedures as are used for gate receipts. Each concession operation should have its own change fund. Concession receipts should be deposited intact on the same day as sales are made. At night events concession revenues should be deposited into a night depository or school vault for safekeeping. Concession revenues should never be placed in a person's vehicle or taken home for safekeeping.

Items to be sold at concession operations should not be purchased from concession sales. All concession items should be invoiced and paid by check.

If concession operations at an event are being run by a student club or school organization, then the change fund and the expense of the items for sale should be charged to the club or organization's fund. Proper supervisory oversight should be used for these student or school organization operated concessions. Students, parents, or employees should not take concession revenues home overnight for safekeeping.

Concession operations that are run by booster organizations should follow their own procedures. Funds from the local school account should not be used to fund booster operated concession change funds.

H.4– Booster Club Accounts

The Funds associated with Athletic Booster Clubs, Band Booster Clubs, etc. should not be handled by school district employees as these organizations are private non-profit organizations and not a legal part of the Local School District. A school district employee should not be a signor of any booster club account, nor be an officer or board member of a booster club. The Local School should ensure that if Local School funds are spent in conjunction with funds of Booster Organizations to acquire Capital Assets, the assets acquired are titled in the name of the School District and not the Booster Organization. No school checks should be written which are made payable to a booster club for goods or services. When goods or services are being purchased jointly with a booster organization, checks should be made payable to the vendors who are providing the goods or services, and not to the booster club.

Guidelines for Local School Financial Operations

I – OTHER OPERATIONS

I.1 – Vending Machines

Local schools may utilize vending machines located in school facilities. It is necessary and important that the school supervise duties implicit in any vendor contracts, maintain and account for the proceeds from vending machines in a manner that maximizes the revenues from those machines, and establish controls to avoid fraud, theft or the appearance of impropriety.

Middle schools and high schools should have contracts with vendors which specify vendor- serviced machines. Under this type of contract, the vendors stock the machines, collect and count the money, and then issue a check for the school's share of the profits. Because of the nature of this arrangement, the principal and bookkeeper should devise procedures for determining the approximate cash and/or commissions that should be received. These procedures could use counters installed in the machines. Machine capacity can also be used to make these determinations. These procedures which are analytical in nature should be used to make sure that the local school is receiving what it should receive.

I.2 – Fund Raising Activities

It is the desire of the school board to limit the amount of time that students are engaged in fund raising activities. **All fundraisers must be pre-approved by the Superintendent's office.** Refer to the Fundraiser Request Form online on the FCSS website.

Before a club or organization can begin a fund-raising activity, the club or organization must submit a proposal which must be approved by the principal. All funds collected from these activities must be deposited intact to the local school account and credited to the club or organization's fund. Payments should not be made out of cash collections. Collections should be deposited on a timely basis.

When funds are raised for benevolent purposes, the purpose should clearly be made known to the public so that there is no misunderstanding whatsoever about the intended use of the funds that are raised.

When fund raising occurs that benefits an outside organization (i.e. a 5K walk for a cancer organization), funds so raised should be deposited into a specially designated account and then transmitted **promptly** to the designated outside organization. Collected funds should never remain in the account past June 30th of the fiscal year end.

Guidelines for Local School Financial Operations

APPENDIX "A"

Procedures for Balancing Accounting Records to Bank Statement

The Director of Finance will email the bank statement to the Principal and Bookkeeper at the beginning of each month to ensure a copy of the completed bank reconciliation is received by the Finance Department at least a week prior to that month's board meeting. The Principal will review and sign the bank statement and the Bookkeeper will prepare the reconciliation and print the necessary reports. The purpose of a bank reconciliation is to verify that deposits and disbursements reflected in the accounting records have passed through the bank account for the posted amounts and that the month ending balance in EPES reconciles to the ending balance on the bank statement. The following procedures will accomplish this task.

1. Check off the deposits shown on the statement with the deposits entered into EPES. Make sure the amounts are the same. Enter receipts or adjustments for any credit card deposits not already accounted for.
2. Prepare a listing of all deposits-in-transit (deposits entered into EPES but not shown on the bank statement as of the date of reconciliation). Be sure to include in this list any new NSF checks or NSF checks carried over from the previous month.
3. Check off each check that has been paid and returned by the bank against the posting to the bank statement. Review the cancelled checks for evidence of proper endorsements, signature, alterations, etc.
4. Using the list of cancelled checks paid by the bank, check off the cleared checks against the checks recorded EPES.
5. Print an outstanding check list (checks which have been written and entered in EPES, but which have not cleared the bank).
6. Add the total of all deposits-in-transit to the ending balance per the bank statement to arrive at a sub-total. From this sub-total, subtract the total of all outstanding checks. The resulting amounts should be the same as shown in EPES for the month just ended.
7. Corrections should be made to the books for any mistakes discovered. If a bank error has occurred notify the bank immediately. Until the bank makes the correction, the difference should be shown as a reconciling item. Additionally, valid bank charges for items such as checks, or other appropriate bank services should be recorded as expenditures in the books. Until such items are recorded in the books, they will be reconciling items on the bank reconciliation.

Tips on how to identify differences between the balances. Questions answered "Yes" could be the difference:

- Are there items posted on bank statement but not posted to the accounting records?
- Are there items posted to the accounting records but not on bank statement?
- Were adjustments from previous month's bank statement posted correctly?
- Were deposits posted correctly on bank statement?
- Are the lists of deposits-in-transit and outstanding checks totaled correctly?
- Are ending "unreconciled items" from previous month same as beginning "unreconciled items" for current month?

Guidelines for Local School Financial Operations

8. The following reports should be included with your bank statement:
 - Bank Reconciliation Report
 - Activity Ledger Report (signed by Bookkeeper and Principal)
 - List of Outstanding Checks
 - Sequential List of Checks
 - Sequential List of Receipts by Receipt #
 - Adjustment Journal Report (by Income/Expense)
 - List of Deposits in Transit
 - List of Checks Cancelled for the month
9. The bank statement, reconciliation and monthly reports should be filed by month along with the receipts and disbursements for the month in numerical order. The school keeps the originals and a copy is sent to the Finance Department a week prior to that month's board meeting.

Guidelines for Local School Financial Operations

APPENDIX "B"

Internal Control Procedures

1. A Report of Monies Collected Form should be completed whenever cash or checks are received.
2. Issue an office receipt for all monies received
3. Cash received should be deposited on the day received, but no later than 3 days after receipt provided it is locked in a fire proof safe behind a locked door in an administrative area.
4. All collections of money should be deposited for the full amount received.
5. Deposit all cash on hand the last banking day of each month.
6. All disbursements should be must be properly documented.
7. Cancel all invoices by marking them "PAID".
8. Bank statements must be signed off on by the Principal.
9. Reconcile bank accounts promptly after the end of each month and send a copy of the bank reconciliation with all necessary reports to the Finance Department no later than a week prior to the next board meeting.
10. Report immediately to the Director of Finance any errors that cannot be traced to the source or corrected.

Guidelines for Local School Financial Operations

APPENDIX "C"

Prohibited Procedures

1. Paying employees of the Forsyth County Board of Education a wage or wage supplement. This includes additional compensation for any service. (NOTE: This is a county office payroll function).
2. Issuing checks made payable to "Cash" or made payable to the school.
3. Issuing a check without first securing an itemized invoice or receipt.
4. Using a statement as the basis for payment.
5. Making personal loans from a local school account.
6. Making obligations for which funds are not available or making obligations beyond the end of the fiscal year without approval from the Superintendent or his designee.
7. Making payments for expenses out of gate receipts, ticket sales, or collections of any kind.
8. Granting bookkeepers authority to sign checks.
9. Allowing anyone other than an employee to issue receipts for cash collections.
10. Allowing an outside agency or organization (PTA/PTO, Booster Clubs, etc.) to access the Forsyth County Board of Education's Sales Tax Exemption form or the Federal Identification Number for any purpose whatsoever.
11. Allowing for the transfer of funds from a restricted account. (Transfers from a restricted account require the approval of the Director of Finance or Chief Financial Officer).

Guidelines for Local School Financial Operations

APPENDIX "D"

Chart of Accounts

Refer to the Chart of Accounts in EPES specific to your individual school. See below for a suggested guide to account organization.

Group your accounts according to the activity or use. Please review the following examples:

Group 1 (Accounts 100-199)

- 100 General Fund
For all funds not tied to a specific activity or club.
- 110 Vending Machine
For vending machine sales.
- 120 School Supplies
For school supplies sales, expenses, etc.

Group 2 (Accounts 200-299)

- 200 General Athletics
For all general athletics funds.
- 210 B/Basketball
For boys' basketball.
- 220 G/Basketball
For girls' basketball.

Group 3 (Accounts 300-399)

Might be for student clubs, like student council.

Group 4 (Accounts 400-499)

Might be for band or band related activities.

Group 5 (Accounts 500-599)

Might be for trips or travel.

Group 6 (Accounts 600-899)

- 800 Miscellaneous Income/Expense
- 810 Interest

Leave some blank account numbers between your groups. This allows you to add more accounts to your group later.

Guidelines for Local School Financial Operations

APPENDIX “E”

Standard Forms

Credit Card Board Policy DJEAC

Report of Monies Collected Form

NSF/Deposit in Transit Spreadsheet

Request for Purchase Form

Gift Card Disbursement Log

Casual Labor Contract

Miscellaneous Payroll Form

After School Program Payroll Form

Extra Hourly Pay Sheet

Monthly Report for After School Program

Employee Expense Statement

Georgia Hotel and Motel Sales Tax Exempt Form

School Purchase Order – Sample

School's Purchase of Capital Assets Form

Report of Tickets Sold Form

Fundraiser Request Form – Must submit online form at FCS Website

*Electronic copies of forms can be found on the FCS Website.

Policy
Purchasing or Credit Card Use**Descriptor Code: DJEAC**

The Forsyth County Board of Education authorizes the use of purchase cards and credit cards by authorized employees for purchases of items or services that directly relate to such card user's duties or responsibilities for the school district in accordance with the following procedures:

1. The following individuals may utilize a school system credit card or purchase card approved by the Superintendent:
 - a. The Superintendent
 - b. School Principals
2. Prior to the usage of a school system credit card, authorized users will sign and accept the Forsyth County School System Credit Card Use Agreement document which evidences the authorized user's understanding of this policy.
3. The credit limit for each card will not exceed \$2,500 for elementary school cards and \$5,000 for middle school, high school and superintendent cards.
4. Purchases that are authorized include items considered ordinary and necessary in the course of the proper functioning of a public school system. Specific items might include the following:
 - a. Office Supplies
 - b. Classroom Supplies
 - c. Books and publications
5. The following types of purchases are prohibited by Forsyth County Schools:
 - a. Travel expenses including costs of lodging, meals, transportation, incidentals;
 - b. Goods or services not directly related to job responsibilities or other official Forsyth County School system business (e.g. personal purchases);
 - c. Data plans, software, or applications (apps) for non-district issued devices, including, but not limited to, smart phones, laptop computers, and tablets;
 - d. Cash advances;
 - e. Entertainment (e.g. in-room movies for District employees traveling on business);
 - f. Alcoholic beverages or products;
 - g. Tobacco products;
 - h. Mechanical repairs and/or maintenance for State-owned, District-owned, or rental vehicles.
6. The Chief Financial Officer of the Forsyth County Schools will serve as the District Card Administrator.
7. When issued or using a school system purchase or credit card, the employee agrees to the following:
 - a. To review all receipts before leaving the place of transaction to ensure no sales tax is included. If sales tax is charged, the employee will be financially responsible.
 - b. To turn in proper documentation as soon as possible after the transaction.
 - c. To report a lost or stolen card, or any improper activity, to the District Card Administrator immediately and to the card sponsoring organization.
 - d. To be responsible for any and all charges made on the account under the employee's name.
 - e. Not to allow anyone else to use the card without issuing express, advance authorization.

- f. To use the card only in the purchase of items or services that directly relate to the employee's official school system duties.
 - g. Not to charge any items of a personal nature.
 - h. To secure proper receipts or documents for purchases and make such available for audit and review.
 - i. To record credit card transactional activity in school system accounting records monthly.
 - j. Authorize all credit card purchases in advance.
 - k. Where applicable, packing slips and invoices should be reconciled with purchase orders (or equivalent), to insure receipt of all items indicated in the transaction.
 - l. Receipts should be correlated with periodic statements to insure accuracy of the statements.
8. Users of school system purchase or credit cards must understand that the use of such is a privilege which can be denied immediately. Misuse of school system credit or purchase cards can result in disciplinary action up to and including termination of employment and possible criminal charges.

Forsyth County Schools

Date Adopted: 9/15/2016

These references are not intended to be part of the policy itself, nor do they indicate the basis or authority for the board to enact this policy. Instead, they are provided as additional resources for those interested in the subject matter of the policy.

State Reference

O.C.G.A 16-09-0031
O.C.G.A 16-9-0033
O.C.G.A 16-9-37
O.C.G.A 36-80-0024

Description

Financial transaction card theft
Financial transaction card fraud
Unauthorized use of financial transaction cards
Use of government purchasing or credit card

SCHOOL NAME

Date _____ 20____ Purpose of Collection _____ Teacher Name _____

| | STUDENT NAME | | NAME ON CHECK | X if Cash | Check # | Amount |
|---------------|--------------|-------|---------------|-----------|---------|--------|
| | Last | First | | | | |
| 1 | | | | | | |
| 2 | | | | | | |
| 3 | | | | | | |
| 4 | | | | | | |
| 5 | | | | | | |
| 6 | | | | | | |
| 7 | | | | | | |
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| 11 | | | | | | |
| 12 | | | | | | |
| 13 | | | | | | |
| 14 | | | | | | |
| 15 | | | | | | |
| 16 | | | | | | |
| 17 | | | | | | |
| 18 | | | | | | |
| 19 | | | | | | |
| 20 | | | | | | |
| 21 | | | | | | |
| 22 | | | | | | |
| 23 | | | | | | |
| 24 | | | | | | |
| 25 | | | | | | |
| 26 | | | | | | |
| 27 | | | | | | |
| 28 | | | | | | |
| TOTAL DEPOSIT | | | | | | |

I hereby certify that the above funds are all received by me for deposit during the period from:

_____ 20____ to: _____ 20____.

Signature of Sponsor or Teacher _____

CASH= _____
CHECKS= _____
Total _____

Received _____ Account # _____

Signed by School Secretary

1. Form is required when monies are collected from students for field trips, book orders, etc.
2. School secretary will use as documentation for daily deposit of monies collected by teachers.
3. Please code all check, in the lower left corner, with your grade and your initials.

RECEIPT # _____

SCHOOL NAME
Deposit in Transit Log
2019-2020

[illegible]

Outstanding Amount:

\$0.00

SCHOOL NAME
● FORSYTH COUNTY BOARD OF EDUCATION
REQUEST FOR PURCHASE / REIMBURSEMENT FROM LOCAL SCHOOL FUNDS

Date _____ 20 _____

Vendor _____

Description of item to be purchased _____

Estimated Cost \$ _____ Actual Cost \$ _____

Account to be Charged _____

Reason for purchase _____

Requested by _____

Approved for purchase _____ Date: _____
Principal

*You must provide original receipts.

****Purchases not approved prior to the purchase will be rejected for
reimbursement.**

Date Paid _____ 20 _____

Check No. _____

Amount \$ _____

Invoice Attached _____

Gift Card Disbursement Log

School Name:

The following table must be completed and gift card guidelines followed, as listed in the Guidelines for Local School Financial Operations Manual, when disbursing gift cards purchased with school funds, under any and all circumstances. Please remember that gift cards are just like cash and must therefore be handled as such.

[illegible]

Principals' Signature

Date:

FORSYTH COUNTY BOARD OF EDUCATION

CASUAL LABOR CONTRACT FOR NON-SCHOOL DISTRICT EMPLOYEES

SCHOOL NAME _____

NAME OF WORKER _____
First Middle Last

Social Security #: _____

Address: _____

It is understood that services performed are subject to no fringe benefits from this School System and that no State or Federal taxes have been deducted from my check. This income must be added to State and Federal Income tax returns.

| Date(s) Worked | Services Performed | Rate | Total Payment |
|----------------|--------------------|------|---------------|
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |

Contractor's Signature

Principal's Signature

**MISCELLANEOUS PAYROLL FOR EXTRA CURRICULAR ACTIVITIES (GATES/TICKET SALES, SATURDAY SCHOOL)
(TO BE USED FOR EXEMPT EMPLOYEES ONLY)**

| SCHOOL: | | | | MONTH: | | | |
|--|--------|-------|--------------|----------------|-------------|------------------------------|-------------------------------|
| NAME | EMPL # | EVENT | DATES WORKED | # HOURS WORKED | HOURLY RATE | TOTAL TO BE PAID TO EMPLOYEE | TOTAL INCLUDING FICA (1.0765) |
| | | | | | | \$0.00 | \$0.00 |
| | | | | | | \$0.00 | \$0.00 |
| | | | | | | \$0.00 | \$0.00 |
| | | | | | | \$0.00 | \$0.00 |
| | | | | | | \$0.00 | \$0.00 |
| | | | | | | \$0.00 | \$0.00 |
| | | | | | | \$0.00 | \$0.00 |
| | | | | | | \$0.00 | \$0.00 |
| | | | | | | \$0.00 | \$0.00 |
| | | | | | | \$0.00 | \$0.00 |
| | | | | | | \$0.00 | \$0.00 |
| | | | | | | \$0.00 | \$0.00 |
| | | | | | | \$0.00 | \$0.00 |
| | | | | | | \$0.00 | \$0.00 |
| | | | | | | \$0.00 | \$0.00 |
| | | | | | | \$0.00 | \$0.00 |
| | | | | | | \$0.00 | \$0.00 |
| | | | | | | \$0.00 | \$0.00 |
| GRAND TOTAL (CHECK AMOUNT MADE OUT TO FORSYTH COUNTY BOARD OF EDUCATION) | | | | | | | \$0.00 |
| NOTE: CHECKS MUST BE RECEIVED BY THE 5TH OF THE MONTH FOR EMPLOYEES TO BE PAID BY THE 15TH OF THE MONTH | | | | | | | |
| PRINCIPAL'S SIGNATURE: _____ | | | | | DATE: _____ | | |
| HUMAN RESOURCES APPROVAL: _____ | | | | | DATE: _____ | | |

**FORSYTH COUNTY SCHOOL SYSTEM
AFTER SCHOOL CHILD PROGRAM
PAYROLL RECORD**

| SCHOOL: | | | | MONTH: | | | |
|--|-------------------|-----------------|-------------------|--------------------|------------------|--------------------------|-------------------|
| EMPLOYEE NAME | EMPLOYEE # | POSITION | HRS WORKED | HOURLY RATE | GROSS PAY | EMPLOYEE SS SHARE | TOTAL COST |
| | | | | | \$0.00 | \$0.00 | \$0.00 |
| | | | | | \$0.00 | \$0.00 | \$0.00 |
| | | | | | \$0.00 | \$0.00 | \$0.00 |
| | | | | | \$0.00 | \$0.00 | \$0.00 |
| | | | | | \$0.00 | \$0.00 | \$0.00 |
| | | | | | \$0.00 | \$0.00 | \$0.00 |
| | | | | | \$0.00 | \$0.00 | \$0.00 |
| | | | | | \$0.00 | \$0.00 | \$0.00 |
| | | | | | \$0.00 | \$0.00 | \$0.00 |
| | | | | | \$0.00 | \$0.00 | \$0.00 |
| | | | | | \$0.00 | \$0.00 | \$0.00 |
| | | | | | \$0.00 | \$0.00 | \$0.00 |
| | | | | | \$0.00 | \$0.00 | \$0.00 |
| | | | | | \$0.00 | \$0.00 | \$0.00 |
| | | | | | \$0.00 | \$0.00 | \$0.00 |
| | | | | | \$0.00 | \$0.00 | \$0.00 |
| | | | | | \$0.00 | \$0.00 | \$0.00 |
| | | | | | \$0.00 | \$0.00 | \$0.00 |
| | | | | | \$0.00 | \$0.00 | \$0.00 |
| | | | | TOTALS | \$0.00 | | \$0.00 |
| PRINCIPAL'S SIGNATURE: _____ | | | | | | DATE: _____ | |
| HUMAN RESOURCES APPROVAL: _____ | | | | | | DATE: _____ | |

FORSYTH COUNTY SCHOOLS EXTRA HOURLY PAY SHEET*

NAME _____ SOC. SEC. # _____

WORK SITE _____ PROGRAM: _____

MONTH/YEAR _____

[illegible]

TOTAL HOURS = _____

EMPLOYEE # _____ HOURLY RATE: _____ x _____ = TOTAL OWED _____

EMPLOYEE'S SIGNATURE _____

SUPERVISOR'S SIGNATURE _____

FUND SOURCE: _____ HR APPROVAL: _____

*Used for the following types of work: off-calendar, off-contract, temporary hourly, hours in addition to regular work day

This monthly report must be completed and submitted to the Central Office no later than the 20th of each month in order for payment on the last day of the month.

Forsyth County Schools
1120 Dahlonega Hwy
Cumming, GA 30040

GEORGIA DEPARTMENT OF EDUCATION EMPLOYEE EXPENSE STATEMENT

REFERENCE _____
For Accounting Use

Month Ending _____
Auto Tag Number _____
Headquarters _____

Name _____ Social Security Number _____

| Place of Residence | | | |
|--------------------|------|-------|----------|
| Street | City | State | Zip Code |

EXPLAIN EXPENSES THAT ARE UNUSUAL OR EXCEED ESTABLISHED LIMITS:

ODOMETER READING SUBSTANTIATING STATE MILEAGE MUST BE RECORDED ON THE BACK OF THIS FORM.

| DATE | | Departure Time | Arrival Time | Beginning Location | Breakfast | Lunch | Dinner | Total Meals | Ending Location | Lodging | Total Subsistence |
|--------------|-----|-------------------|-----------------|-----------------------|-----------|-------|--------|----------------|--------------------|---------|----------------------|
| Mo. | Day | | | | | | | | | | |
| | | | | | | | | \$ - | | | \$ - |
| | | | | | | | | \$ - | | | \$ - |
| | | | | | | | | \$ - | | | \$ - |
| | | | | | | | | \$ - | | | \$ - |
| | | | | | | | | \$ - | | | \$ - |
| | | | | | | | | \$ - | | | \$ - |
| | | | | | | | | \$ - | | | \$ - |
| | | | | | | | | \$ - | | | \$ - |
| | | | | | | | | \$ - | | | \$ - |
| | | | | | | | | \$ - | | | \$ - |
| | | | | | | | | \$ - | | | \$ - |
| Total | | | | | | | | | | | \$ - |

| Date | | Common Carrier/Taxi/Limousine | Amount | Date | Miscellaneous | Amount |
|------|--|-------------------------------|--------|------------|---------------|--------|
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | Total | \$ | - | |
| | | | | Total \$ - | | |

I do solemnly swear, under criminal penalty of a felony for false statements subject to punishment by fine of not more than \$1,000 or by imprisonment for not less than one nor more than five years, that the above statements are true and I have incurred the described expenses and the state use mileage in the discharge of my official duties for the state.

4. State Mileage Miles at .58 cents/Mile

Signature _____ Date _____

Approved _____ Date _____

Approved _____ Date _____

1. TOTAL SUBSISTENCE (Attach lodging receipts)

2. COMMON CARRIER EXPENSE

3. MISCELLANEOUS EXPENSE

Miles at .58 cents/Mile

Total Expense (1+2+3+4)

Less Travel Advance and/or Airline Ticket

Tkt. No

Net Reimbursement

| | |
|----|---|
| \$ | - |
| \$ | - |
| \$ | - |
| \$ | - |
| \$ | - |
| | |

| | |
|----|---|
| \$ | - |
|----|---|

| | | | |
|----------------------------------|--|-------|---|
| AUTOMOBILE MILEAGE RECORD | | Name: | 0 |
|----------------------------------|--|-------|---|

Name: _____ 0

Report Date: Jan-00

[illegible]

If transportation was shared, indicate mode and name of person reporting above mileage.



ATTENTION: GEORGIA HOTEL AND MOTEL OPERATORS

On April 2, 1987, Act Number 621 amending Official Code of Georgia Annotated Section 48-13-51 became effective. This Act provides that Georgia State or local government officials or employees traveling on official business should not be charged county or municipal excise tax on lodging.

Sales tax is not exempted under the current sales tax law, since the payment of hotel/motel bills by an employee is not considered to be payment made directly by a State agency from appropriated funds. Upon verification of the identity of the State official or employee identified below, Georgia hotel and motel operators are authorized to exempt the individual from any applicable county or municipal lodging excise tax. Sales tax, however, should continue to be charged.

A copy of this certification should be maintained with your tax records to document the individual's status as a state official or employee traveling on official business. If you have any questions, please contact the accounting or fiscal office of the Department or agency employing the individual identified below.

STATE OF GEORGIA CERTIFICATE OF EXEMPTION OF LOCAL HOTEL/MOTEL EXCISE TAX

This is to certify that the lodging obtained on the date(s) identified below was required in the discharge of my official duties for the State and qualifies for exemption of the local hotel/motel excise tax under Official Code of Georgia Annotated Chapter 48-13 (as amended by Act 621, Georgia Laws 1987).

Signature of Official or Employee _____ Date _____

PRINT OR TYPE

Name of Official or Employee _____

Title of Official or Employee _____

Agency Represented _____

Accounting/Fiscal Office Contact Steve Q. H. Phone No. 170-887-2461

Date(s) of Lodging _____

PURCHASE ORDER

Date _____

SCHOOL: _____ School Year _____

[illegible]

FORSYTH COUNTY BOARD OF EDUCATION
REPORT OF TICKETS SOLD OR ADMISSIONS

School _____ Event _____
Gate Number _____ Date _____
Opponent _____

| | ADULTS | STUDENTS |
|--------------------------------|-----------|-----------|
| Ending Ticket # | _____ | _____ |
| Beginning Ticket # | _____ | _____ |
| Total Tickets Sold | _____ | _____ |
| Price Per Ticket | _____ | _____ |
| Total Amount of Sales | (A) _____ | (B) _____ |
| Grand Total of All Sales (A+B) | (C) _____ | |

Summary of Cash Received:

Total Cash in Cash Box _____
Minus Starting Cash (-) _____
Net Cash Receipts (Should agree with (C) above) _____

I hereby certify that this report is true and accurate:

Ticket Seller

I hereby certify that the above report accurately represents
the cash received and/or tickets returned.

Secretary/Bookkeeper

Receipt #: _____

Fundraiser Request Form (Revised 2017) - Online at FCS Website

School*

Class/Club/Department*

Sponsor's Name*

Begin Date*

End Date*

Name and description of products to be sold.*

Waiver Requested*

Note: Must use waiver if selling food/candy items to students during the day.

☐ Yes ☐ No

Number of waivers used for this request:

Example: Three consecutive days = 1 waiver, Five consecutive days = 2 waivers. If days are not consecutive, it is 1 waiver per day.

Food/candy items will not be sold 30 minutes before/after breakfast and/or lunch periods.*

☐ Agree/Confirm

State the purpose of the fundraiser.*

Where will this fundraiser take place?*

Anticipated money to be collected?*

Percent of profit received by school?*

Percent of profit received by company?*

Name and Address of Company/Organization sponsoring fundraiser.*