

CLAYTON COUNTY PUBLIC SCHOOLS

Principal - Bookkeeper Financial & Procedural Manual

Office of Internal Audit

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This manual was developed in accordance with generally accepted accounting procedures, board policies, state, federal and local guidelines and laws.

Updates are contained throughout this manual

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Chapter 1 – Introduction

A. Purpose

The Principal-Bookkeeper Financial and Procedural Manual developed is designed to assist School Administrators and their staff in the design and maintenance of an effective and efficient accounting system at the local school level. It incorporates laws, board policies, rules and regulations pertaining to the management of local school funds. Following these guidelines will provide an audit trail to properly account for the receipt and disbursement of funds. Questions arise from time to time regarding the necessity of some of the procedures outlined herein. In a school system, the volume of activity fund transactions and the amount of deposits can be substantial. Because significant amounts of receipted funds are collected as currency, internal control procedures designed to safeguard monies collected is extremely vital. Appropriate measures must be taken to en-sure school resources and personnel are protected. Our best means of accomplishing this is through clear and under-standable guidelines regarding the handling of school funds. By standardizing procedures and practices, all schools should maintain and report all school based financial activities accurately and uniformly.

The objectives of local school financial accounting are:

1. To ensure the assets of the public school are safeguarded for the citizens.
2. To provide reliable information to all persons interested in the operation of the local school.
3. To comply with requirements established by the local and state boards of education.
4. To maintain a high level of accountability with a minimum of staff time being devoted to financial transactions.
5. To maintain a uniform financial accounting system for all schools within the Clayton County Public Schools.

Please recognize and understand each and every aspect of accounting and record keeping for student activity funds has not been covered in this manual. Effort has been made to include the most pertinent information in areas with which the schools must comply. Through continued use and communication, this manual may evolve.

Also, note all procedures are subject to change. If you have recommended changes, please let us know. Changes will be approved and made in writing through Business Services. Any changes will be distributed and discussed with all appropriate personnel.

The Principal is responsible for the security of school funds at all times. School staff handling money will be responsible for making immediate restitution of lost or stolen funds due to procedure violations.

B. Bookkeeper’s Role

As the Bookkeeper, your role involves the following:

1. Support and communicate with the Principal and school faculty / staff – this includes trainings, reminders and tips.
2. Monitor activity – report to your Principal, **use e-mail for documentation.**
3. Document training and problems in writing – **use e-mail and copy your Principal.**
4. Respond to all monthly transaction reviews and provide all documentation requested in a timely manner.
5. Do **NOT** do the sponsors’ work – do not run fundraisers, distribute merchandise, etc.
6. Both the Principal and Bookkeeper have a responsibility to report to the School Based Services staff any financial irregularities, missing or lost funds, suspicions of malfeasance or wrongful acts relating to the financial operations of the school.

C. Three (3) Funding Sources

1) Budget/County District funds

a) Student Allocation (Fee Money)

- (1) Fee monies are allotted for student instructional needs and classroom materials. Food cannot be purchased through this account.
 - (a) General allowable purchases include: Copier Leases; Maintenance Agreements, Copier Purchase, Toner and Ink Cartridges; Instructional Supplies; Classroom Supplies; Office Supplies, Books, Copier Paper; and Construction Paper.
 - (b) Funds can be tracked and monitored on AS400.

b) Title I

1. Contact Title I regarding the allowable expenditures for these funds.

c) Professional Learning

1. Contact Professional Learning regarding the allowable expenditures for these funds. General allowable purchases include: Conference Registration for faculty and staff.
2. All purchases relating to professional learning must be financed with the Professional Learning budget.

d) The Principal and Bookkeeper are responsible for tracking Student Allotment (Fee Money), Title I, Professional Learning, and other Centralized Funding. The Bookkeeper should maintain a manual spreadsheet of the expenses assessed to these accounts and reconcile those expenses to the expenditures posted in AS400.

2) School Activity Funds

- a)** Tracked on your computerized bookkeeping software, (SchoolCash.net)
- b)** School Cash.net is used to post, review, and generate – receipts, deposits, checks and transfers.

NOTE: Although District (centralized) funds are briefly mentioned in this manual, this manual was prepared for fiscal management of the School Activity Funds. The County District funds are explained in more detailed prospectively by the following departments: Title I, Professional Learning, and Purchasing.

Chapter 2 –Cash Management

A. Management Responsibility and Accountability for Funds

School Principals are responsible for the management of all funds involving school activity. Management of school funds requires strict compliance with accounting procedures and adherence to the internal controls set forth to assist in preventing theft and/or loss of funds. Accordingly, all school Principals are expected to familiarize themselves with this manual. The delegation of duties to Assistant Principals and Bookkeepers or secretaries does not relieve a Principal's responsibility for compliance with this manual.

No procedural manual can be designed to cover every situation. There will be situations which will deviating from a procedure. When situations arise, the Principal or Bookkeeper should contact the Internal Audit for a recommendation as to how that particular situation can be addressed with sound business practices. If an alternative procedure is given, the Principal may proceed to implement the procedure on a **one-time basis**. Any permanent deviations from the established procedures will be reported to the appropriate Area Superintendent or Department Head in writing by the Office of Internal Audit for review. One-time only deviations granted will be documented in the Office of Internal Audit's files for retention.

In addition to being responsible for the school activity accounts and compliance with the procedures in this manual, school Principals are accountable for all monies, equipment and other properties involved in a school related activity. School Principals will be held personally responsible when funds have been mismanaged due to noncompliance with procedures outlined in this manual.

B. Guidelines

1. Georgia Law identifies all school funds, regardless of the source, as funds designated for an "educational purpose".
2. If a school Principal, Bookkeeper, or any other employee is aware of, discovers a situation relating to abuse or loss of school funds or property, or has any reason to suspect such a problem might exist, the Office of Internal Audit should be notified immediately.
3. Clayton County School District employees are prohibited from accepting gratuities or discounts for personal gain. This includes but is not limited to personally benefiting from purchases made for the school system.
4. Contributions of money and/or property to a school are received in the name of the school and become the property of the Clayton County School District. These types of contributions must be accounted for to the same extent as other local school property by adding them to the inventory or depositing the money into the appropriate school activity account.
5. Schools, Bookkeepers, administration, or any other CCPS employee *cannot* cash personal checks with funds collected, distributed, or stored by a Clayton County Public School or department.
6. As a general rule Bookkeepers should not make change from cash collected (You may ask the Cafeteria for change if needed).
7. All cash and its equivalence (money order, checks, admission tickets, etc.) must be stored in a locked safe for safekeeping.

C. General School Budget

One of the most effective tools used in managing the financial operations of a local school is the preparation and establishment of a budget. A school budget is a plan providing an estimate of anticipated revenues and expenditures by account. Such a plan would enable a school to manage their resources effectively and to ensure funds are wisely utilized.

Budget preparation is not a requirement. It is recommended as a planning guide to strategically forecast school revenues and expenditures for the upcoming school year.

1. The Principal should prepare a school budget each year based on the prior year expenses and other prevalent information.
2. The school budget may be amended as needed throughout the school year. Any amendments must be approved by the Principal.
3. The prior year ending account balance (as of June 30) plus anticipated revenue from current year fundraising projects, etc. (based on the prior year's trial balance) equals total anticipated income.
4. The budget should be discussed with the school faculty and staff at the beginning of the year and as often as deemed necessary thereafter.

D. Contracts with Vendors

All contracts for purchase of merchandise or services must comply with current State of Georgia and Clayton County School District purchasing practices. Contracts and billing should be with the school, not a sponsor, teacher, or other CCPS employee. All contracts must be authorized by Principal and may not exceed one year in the term of the contract. Vendors should only list school name and address in the "Bill To" and "Ship To" sections of the invoice. Payment should be remitted to the vendor via school check.

E. Delivery of Goods (Shipping)

Each school should have a designated area to receive shipments at the school site both during the school year and over the summer. All designated CCPS employees who accept and check in items should be made aware of and be familiar with this designated area. Purchases made should only be shipped to the school location. No items should be shipped to any CCPS employee's home address.

F. Purchasing Authority

Board Policy, DJEA grants limited authority to the school Principal to make purchases of materials, supplies, equipment and services (including the leasing of equipment) necessary for educational programs at the Principal's school. The Principal does not have the authority to purchase or enter into contracts to purchase or lease when:

1. The contract is for a term of more than 12 months.
2. The contract contains a provision that will automatically be renewed.
3. The purchase price or contract is more than \$5,000.
4. The contracting party is not the Clayton County School District or the Clayton County Board of Education. (PTSA and booster club contracts specifically **should not** be executed by any school Principal).

5. The contract contains an indemnity or hold harmless clause.
6. The contract contains a penalty for cancellation.
7. The contract's terms should include but not be limited to the following: a detailed description of the merchandise or services purchased. The name, model, year, unit cost, etc. For services, include the type of service performed, name of person performing the service, their Social Security Number/EIN, etc. Total cost of contract specified with the amounts to be paid in a year/month payment schedule.
8. PTA/PTSA/PTO and booster club contracts specifically are **NOT** to be executed by any school Principal.

All contracts shall be signed by the Principal and copies of every contract executed shall be delivered to the Purchasing Department within five calendar days after execution.

G. Local School Bank Account

Each school is authorized to maintain **one** checking account for their general fund. All lunchroom funds are deposited into a general checking account, in which funds are expended by the School Nutrition Department. All funds must be in a Clayton County, federally insured banking institution. All CCPS and departments utilize the same tax identification number. These funds are considered "fiduciary funds". State law requires banks to collateralize all public funds accounts which exceed \$100,000. The bank must furnish proof of pledged securities in the name of the school for the amount in excess of FDIC or FSLIC guarantees.

H. Dual Signature Check Signing Responsibility

The Principal and the other authorized check signers' responsibility is to review the disbursements for:

1. Validity and appropriateness of the disbursement
2. Proper documentation, signatures and coding

The authorized dual signers must consist of the Principal, an Assistant Principal and the Bookkeeper. As a general rule, the Principal will sign all checks. The Principal's designated secondary signer (someone other than the Bookkeeper) will also sign all checks. To enforce compliance with the internal control segregation of duties, Bookkeepers should only sign checks in an emergency situation. In the event an absence is *not* planned by an administrator, the Bookkeeper may sign after conferring with the Office of Internal Audit. When there are planned absences, the Bookkeeper should make every effort to communicate the planned absence to staff aforetime so the checks may be signed before the absence occurs. The Principal may impose a maximum dollar limit on checks signed by the designated secondary signer.

Authorized signature cards must be on file with the financial institution. The Principal is ultimately responsible for all the school's expenditures, including any emergency disbursements approved by the authorized administrator designated. Signature stamps are prohibited, original signatures are required.

I. Financial Transactions Files

Financial transactions are recorded in a web-based computerized accounting system (School Cash). Accounting controls incorporated in the daily preparation and recording of financial activity provide “reasonable assurance” all transactions posted at the school level have been properly recorded and all the accounting records are in balance.

J. Backup Bookkeeper

1. The Principal should appoint a backup person at their site to issue checks and prepare deposits in the event the Bookkeeper is out ill or on leave.
2. Backup Bookkeepers are issued a user id in School Cash along with a password as deemed necessary.
3. Bookkeepers must train the backup person on the primary job functions of the Bookkeeper.
4. In the event an emergency situation occurs and a backup person has not been trained to perform the necessary duties of the Bookkeeper, contact the Office of Internal Audit for help.
5. All backup Bookkeepers must be trained by September 1 of the school year. Once training is complete, signed confirmation will be placed in your school records.

K. Notary Protocol

All Bookkeepers are requested to be their school’s notary. Please complete the below steps to obtain your notary public seal. Notary fees are paid with School Activity Funds. No CCPS employee should use their notary status for personal gain on or off District campus. CCPS employees may not use their personal notary for personal gain in relation to any school or after-school business or during working hours.

1. Complete the Online Georgia Notary Training Course
2. Any individual desiring to be a notary public shall submit application to the clerk of superior court of the county in which the individual resides or, when applying under the provisions of Code Section 45-17-7, to the clerk of superior court of the county in which the individual works or has a business. The applicant shall sign and swear or affirm as truthfulness of the application which shall state: The applicant resides or works or has a business in the county of application and the address of the residence or business;
 - The applicant is at least 18 years old;
 - The applicant can read and write the English language;
3. All denials, revocations, suspensions, restrictions, or resignations of a notary commission held by the applicant; and
4. All criminal convictions of the applicant, including any plea of nolo contendere, except minor traffic violations.

5. In addition to the application required in subsection (a) of this Code section, every applicant for appointment as notary public shall also submit to the clerk of superior court of the county in which the individual makes application:

6. Endorsements from two persons who are not relatives of the applicant, who are at least 18 years old, and who reside in the county in which the individual makes application.

7. A declaration of applicant which shall have been signed in the presence of a commissioned notary public of this state.

GSCCCA/Notary Division

1875 Century Boulevard, Suite 100

Atlanta GA 30345

404-327-6023 (phone)

404-327-7877 (fax)

L. Cash Handling Overview

All CCPS employees who collect cash on behalf of the District must have read the District's Cash Handling Guidelines and have a signed Acknowledgement of Cash Handling Policies and Procedures form on file with the School Bookkeeping office (See Appendix A). These documents are found on the Chalkboard (Bookkeeper Folder). Bookkeepers are charged with ensuring a recent signed copy is on file prior to issuing a receipt book. The Acknowledgement of Cash Handling Policies and Procedures form confirms the signer's understanding and requirements necessary to exercise due diligence in handling cash on behalf of the District. The Acknowledgement of Cash Handling Policies and Procedures form also details the signer's responsibility to provide restitution for any funds lost or stolen due to any CCPS employee's negligence. Any finding of negligence may result in termination and possible criminal sanctions. **All cash (and/or its equivalence) for participation in or benefit of any school activity must be collected by CCPS employees and deposited in the School's checking account. External support groups such as Boosters, Parents, PTA/PTO, and Volunteers are strictly prohibited from collecting funds on behalf of the District.**

M. Financial Records - Storage & Retention

All files must be retained according to the State of Georgia's Retention Schedule for local governments 2 years inside the school building and 5 years in CCPS warehouse (see Chalkboard - Bookkeeper Folder). Please ensure school records are returned to the school for safekeeping once picked-up from the Office of Internal Audit.

CCPS / School Records should never be stored temporarily or long-term outside of the school building unless they are in transit to the Central Office (Internal Audit) or stored by CCPS Warehouse. CCPS records should never be stored off of CCPS grounds are in your personal possession for any reason.

Chapter 3 – Receipts

Income used in the daily operation of school activities is mostly generated from the receipt of cash collected on school property. Principals must implement procedures aligning with “reasonable assurance” of proper accounting for these receipts. Only CCPS (3-part) issued receipt books should be used for all cash collected by CCPS faculty / staff. The accounting records and procedures for receipts are presented in accordance with the following simplified sequence of events:

- Bookkeepers obtain CCPS receipt books from Internal Audit and sign the CCPS Receipt log confirming receipt.
- Issuance of CCPS receipt books by the Bookkeepers to teachers and staff members at each school.
- Issuance of receipts by teachers to students and parents for monies they have remitted to the Bookkeeper.
- Bookkeeper collect money from teachers and sponsors daily. Funds should be submitted to the Bookkeeper and not the drop safe so funds can be verified by the Bookkeeper at the time they are submitted.
- All deposit receipts are generated from the transactions the Bookkeeper enters in the computerized accounting system.
- Filing of supporting documentation pertaining to the receipting process.
- Object codes are not needed when entering deposits into School Cash.

A. Collecting Cash/Checks

1. Responsibility

- a) Only CCPS employees are permitted to collect and distribute funds on behalf of CCPS.
- b) Students are not permitted to receive money, transport money, or write receipts. This includes transporting money to or on behalf of the Bookkeeper.
- c) Monies should never be left unsecured overnight in the schools. Secured is defined as the designated and authorized locked school safe by CCPS. The Principal, Assistant Principal, Bookkeeper should have the combination to all school safes with the exception to Campus Kids safe.
- d) CCPS staff authorized to collect cash must issue a receipt at the time cash is collected. No funds should be placed in the safe to be receipted at a later time or date.
- e) The Bookkeeper must be available for counting and receipting funds daily. In the event the Bookkeeper is absent, the Principal is responsible for assigning a back-up Bookkeeper.
- f) All funds must be turned in to the Bookkeeper daily and receipted by the Bookkeeper within 24 business hours of collection or the next business day following the day of collection.
- g) All checks accepted should follow the listed guidelines:

- All checks must be personalized and have a current address and telephone number;
 - Unsigned, post-dated, counter, two-party, out-of-state or counter checks are *not* acceptable.
 - All checks must be written for the exact amount – cash back is **NOT** an allowable practice.
- h) Bookkeepers should ensure the CCPS employees who collect money have a counterfeit pen or counterfeit detection light to detect counterfeit money. These tools can be purchased at most office supply stores.

2. **Procedure to Verify Cash**

- a) Ensure the Cash Collection Form is completed in its entirety as stated on the form to include the related **student receipt numbers** from a CCPS printed receipt book.
- b) Bookkeepers are prohibit from completing or directing CCPS staff on the content to provide on the Cash Collection form to ensure segregation of duties.
- c) Immediately upon receipt of funds, and in the presence of the person remitting the money, the Bookkeeper should count the money, add the related receipts in the receipt book, and review the cash collection form. If and only if all three (3) instruments match (cash collection form, money, and receipts) sign the associated Cash Collection form to verify the receipt of monies collected. The receipts show the amount collected and the Cash Collection form identifies the amount of funds submitted to the Bookkeeper.
- d) If there is a difference in the amount of money counted and the Cash Collection form and/or related receipt(s), the Bookkeeper must inform the Principal and teacher orally and in writing. If a shortage is found, the matter must be turned over to the Principal before the end of the day and a memo of the shortage shall be provided to the Office of Internal Audit.
- e) Always retain the original Cash Collection form and attach it to the updated copy for documentation.
- f) The receipt range must be entered by the cash collector at the bottom of the Cash Collection Form. When there is a mass fundraiser or sale and receipts are not feasible the funds must be accounted for by the use of:
- ▶ Ice Cream Inventory Form – purchased and sold
 - ▶ Ticket Accounting Form
 - ▶ Stock Inventory Form (Concessions / School Store)
 - ▶ Tabulation Form (Lockers)

*Always, always maintain an audit trail to ensure all funds collected were submitted to the bookkeeper.

All fundraisers money receipted for each student. (E.g. If the student collects \$400 from selling cookies. The student must be receipted for \$400)

Note: Yearbooks, spirit wear items, and dues must be receipted using receipts book. Forms as noted above must be verified and sent with the monthly records as part of the verification process for Cash Collection forms.

B. Issuance of Receipt Books

1. A Teacher Receipt Log must be used to control all student receipt books issued during the fiscal year to teachers or other regular/ full-time school employees. This is an important accounting record enables the Bookkeeper to account for all receipt books, the date they were issued, to whom they are issued, and when they were returned.
2. All receipt books available for use must be recorded on the Teacher Receipt Log. At the end of each school year, all receipt books must be returned to the Bookkeeper. The returned receipt books should be reconciled to the Teacher Receipt Log.
3. The Teacher Receipt Log must be reviewed and signed by the Principal at the end of the school year.
4. The signed Teacher Receipt Log must be filed with the fiscal year's financial records.
5. At the beginning of each school year, a new Teacher Receipt Log must be prepared.

C. Student Receipts

1. School personnel who collect funds must issue a receipt at the time of collection.
2. Receipts should indicate the dates the funds were collected. All funds collected should be remitted in full (before any purchases) to the Bookkeeper on a daily basis.
3. Review the receipt data:
 - a) Review the receipts to ensure ink was used, amounts were not altered, receipts were completely filled out - including date of collection, signature of collector, the reason for the collection, and the voided receipts still have the white original copy and yellow copy attached.
 - Voided Receipts - should have "VOID" written across the original copy and both the white copy (original) and the yellow copy (duplicate) should remain in the receipt book. The second receipt copy should be attached to the Cash Collection form. If applicable, the employee should prepare a new receipt.
 - b) Check to see if the receipts were remitted timely.
 - c) Re-count the actual funds to ensure the written amounts on the receipts match the cash collected.
 - d) Remove the second copy of each receipt and attach it to the Cash Collection form.

- e) Use your calculator to run a tape on the current receipts being remitted (this amount should match actual funds counted above). Staple the calculator tape to the last receipt in the series.
 - f) Completed Student Receipt books should be maintained for audit.
4. Receipts must remain intact in the receipt book. Make copies of the receipt when needed to document refunds, etc. if the original receipt is not returned from the student/parent.

D. Cash Collection Forms

- 1. A complete Cash Collection form should accompany the receipt book and the cash/checks remitted.
- 2. Cash Collection forms must be completed by all CCPS employee who collect or verify school funds.
- 3. The Bookkeeper **should never** collect and verify Cash Collection forms to maintain segregation of duties and strong internal controls.
- 4. Cash Collection forms must be completed in its entirety, dated by the person submitting cash, and date stamped by the Bookkeeper.
- 5. The total should match the total listed on the calculator tape discussed in **Issuance of Receipt Books** section of this manual.
- 6. Review the Cash Collection form to ensure ink was used (no pencil) and; if amounts were altered, they were done properly (no white-out or blackening out information - strike through and initial the corrected information). If errors are voluminous, the CCPS employee who collected the cash should be instructed to complete a new Cash Collection form. The original Cash Collection form must be remain on file, do not discard.
- 7. The Student Receipt number series should be referenced on the Cash Collection form in the space allocated (bottom right).
- 8. The Deposit Receipt number series should also be referenced on the Cash Collection form in the space allocated (bottom center).
- 9. The Bookkeeper should only sign the Cash Collection after verifying all aforesaid information.
- 10. The Bookkeeper must date stamp all Cash Collection forms indicating the date the form was received.
- 11. Fundraisers must be approved by the Principal and Area Superintendent prior to initiating the fundraiser and / or collecting funds for the fundraisers. (**See Chapter 11 Fundraising Activities**)
- 12. In the event no one is available to collect funds, the Bookkeeper can collect funds and the Principal or his / her designee will verify the funds collected.

Chapter 4 – Deposits

Principals are responsible for the daily deposit of monies collected. This responsibility may be delegated but not negated. Bookkeepers or other school administrative employees required to make deposits may be paid mileage from school activity funds.

The following safety procedures must be followed when any employee is taking a deposit to the bank:

1. Deposit bags should be concealed and/or disguised.
2. Under no circumstances will any stopovers be made in route to the bank or when returning to the school with money.
3. The to-and-from route to the bank and the time of day the deposits are made should vary.
4. If an employee believes they are being followed, they should return to the school or travel to the nearest police station.

Funds should never be left over a long period of time such as Winter/Spring breaks, holidays, etc. Principals should ensure all funds are properly secured and deposited in a timely manner.

A. Frequency

1. Deposits should be made as follows:
 - a) Whenever total collections exceed \$150.
 - b) The business day before any scheduled break or holiday.
 - c) Timely to avoid in transit funds – especially in June.

B. Procedure

1. Funds collected are never used for “cash” purchases or making change. Bookkeepers are not permitted to give change.
2. Night drops are not recommended due to the safety concerns. It is at the discretion of the Principal to allow deposits to be taken to the bank for the night drop. To use this procedure:
 - a) The Principal will need to obtain the night bags (regular or disposable) and adhere to the bank’s specific procedures governing night deposits.
 - b) Be careful not to include money, especially checks, from one deposit with another deposit.
3. Money – count and prepare the money for deposit:
 - a) Currency – separate by denomination, separate by strap or rubber band. Bills must be neat, all be facing up and in the same direction.
 - b) Coins – may be rolled (unless less than a roll). Unrolled coins should be sealed in a clear plastic bag (Ziploc bags can be used).
 - c) Checks/ money orders - Run two calculator tapes of the check amounts (1 for the bank, and 1 to keep), then secure checks/money orders with a paperclip or rubber band.
 - d) Checks/money orders must be copied and attached to the cash collection form.
 - e) All Checks/money orders must be stamped “For Deposit Only” on the back of the checks / money orders.

4. School Cash (Accounting System) - Select Deposits/Receipts from the Main Menu and enter the information from the Cash Collection form. If there is more than one Cash Collection form, add an additional form for each Cash Collection form you receive. Print receipts (3 receipts to the page), initial each receipt and staple the Category receipt copy to the last yellow receipt copy of the Student Receipt in the series. File the remaining receipts with the deposit information.
5. Bookkeepers must enter and post the deposit in School Cash (Accounting System) before taking the money to the bank.
6. Errors requiring correction should be posted to the overage/shortage account by your auditor. A memo signed by the Principal should document the causes of significant shortages.
7. If applicable, complete the armored car service pickup log book.

C. **Safe**

When you prepare a deposit, clear your safe of all monies collected since the last deposit. No funds should ever be accepted without issuing an official receipt. No funds of any kind should be placed in the safe to be receipted at a later time or date. Variations/exceptions:

1. PTA/PTO/Boosters –funds generated by these groups should *not* be stored in the school vault.
2. Penny drives - coins may be taken directly to bank for counting or Coin Star.
3. When CCPS personnel (Principal, Assistant Principal, Bookkeeper) changes occur at the school, safe combinations must be changed to ensure safeguard of school assets. Please contact a safe & lock company on AS400.
4. Access to the safe should be limited to the Bookkeeper, Principal, and Assistant Principal. The Principal, Assistant Principal, and Bookkeeper should know the location of or have the combination and/or keys to access the safe. All keys should be safeguarded and reported to Safety and Security if the keys are lost. Principal should ensure safe combinations are changed when personnel with access to the safe changes by contacting a safe & lock vendor.

Chapter 5 – Disbursements

School principals are responsible for all purchases and disbursements from school activity fund monies and for ensuring purchases are made in accordance with Clayton County Public Schools board policy. For all vendors and/or individuals that want to do business with Atlanta Public Schools, they must first be assigned a Clayton County Public Schools vendor number. To complete this process, vendors and/or individuals should complete a **W-9 and Vendor Registration forms** that can be found on Clayton County Public Schools' website at <http://www.clayton.k12.ga.us/>.

A. Prohibited Disbursements

The following are **prohibited** purchases with School Activity Funds:

Personal items:

- a) Clothing for students or faculty members.
 - b) Books, magazines, subscriptions for personal pleasure and personal memberships in professional organizations.
 - c) Articles for the personal use of School District employees or other persons (e.g. teacher incentives).
 - d) Any product having adverse effects upon the human body (tobacco products, alcoholic beverages, etc.)
 - e) Gifts, personal loans, credit, salary advances, bonuses, accommodation purchases for district employees or others, or any contributions for staff or volunteer motivational incentives or rewards.
 - **Note: Gift cards are prohibited purchases through any of the school activity accounts with the exception of applicable grants identified by the Chief Financial Officer.**
 - f) Tips are not permissible unless they are involuntary assessed by the vendor (e.g. due to the party size, etc.)
2. Food for district employees including, meals, coffee, or refreshments except when purchased as follows:
- a) Dues or assessments are collected for that purpose.
 - b) From the following accounts:
 - Partners-in-Education - Teachers
 - Sunshine Fund Club
 - General Teachers
 - TOTY (Teacher of The Year)
 - Teacher Recognition Club
 - c) All food purchases must be paid for upon receipt. Food cannot be invoiced.

3. **Equipment:**
 - a) Equipment, supplies, forms, maintenance, postage, etc. for curricular or classroom use when Budgeted School District funds or CCPS Warehouse supplies are available.
4. Salaries and other compensations for School District personnel, including stipends and supplements.
5. Purchases from employees of the School District or their immediate families.
6. Advertising
7. Buildings, permanent attachment to buildings, or other renovations or remodeling which alters the facilities.
8. Contributions to fund-raising drives or charities (except if collected for that purpose).
9. **Professional Learning** – all faculty and staff training should be funded by the Professional Learning budget provided by the Professional Learning Center.

B. Controlled Disbursements

1. ***All non-consumable purchases greater than \$1,000.00 require an approval from the Area Superintendent. A copy of the approval must be attached to the check request.***
2. Disbursements are made when goods have been received or services rendered. Pre-payment for anticipated goods or services is **NOT** permissible.
3. Partial Payments are not permitted. All invoices must be paid in full with the exception of customized (printed logo, school name, etc.) on goods.
4. Purchase of high dollar items require a written bid or quote:
 - a) \$50,000 or more – purchase must be awarded through the Purchase Department’s bidding process.
 - b) \$10,000 to \$49,999.99 - Two written quotes on vendor’s letterhead and an approved over \$10,000 report.
 - c) \$5,000 to \$9,999.99 – Two oral quotes by telephone, Fax, written, verbal or email. (Complete Quote Form).
 - d) \$4,999.99 or less – At user departmental discretion as long as it is in the school system’s best interest and the Area Superintendent provides an approval.
 - e) Exceptions:
 - Approved Clayton County Schools Contract
 - Sole Sources
 - Other governmental contracts
 - Emergency (Critical to the continued operations of the school system – Superintendent’s signature required)
5. All salaries paid to District employees and all payments for security personnel must be processed through the Payroll Department as School Reimbursed Earnings with approval from the Area Superintendent.
6. In accordance with the Georgia Immigration and Compliance Act, any individual, firm, or corporation who desires to contract with CCPS for the physical performance of services are required to complete Immigration forms

and register with the Department of Homeland Security <https://everify.uscis.gov/enroll/> **PRIOR** to providing those services to CCPS. Immigration forms are found here: <http://www.clayton.k12.ga.us/departments/budget/acctspay.asp>

C. Authorization

1. Purchases should be made only upon authorization by the Principal.
2. Purchases should not exceed the cash available in the applicable account.
3. All checks need two authorizing signatures:
 - a) The authorized dual signers must consist of the Principal, Assistant Principal, and the Bookkeeper. (Signature stamps are **strictly prohibited**, original signatures are required.)
 - b) As a general rule, the Principal and Assistant Principal will sign all checks. Bookkeepers will sign if there is an urgent need.
 - c) Checks made payable to any check signer should be signed by two authorized checks signers other than the payee.
 - d) Authorized signature cards must be on file with the financial institution.
 - e) Bookkeepers must verify the receipt of goods before payment is disbursed.

D. Methods of Disbursement

1. **Acceptable Methods of Payment**
 - a) School Check (in-person or via postal service)
 - b) Purchase Orders
 - c) Petty Cash
 - d) Check Request
2. **School Checks**
 - a) Two signatures required
 - b) Should not be post-dated
 - c) Must be completed via School Cash - not handwritten
 - d) Require an object code
 - e) All checks should be utilized in numerical order and locked in the safe.
3. **CCPS P-Card**
 - a) P-Card can only be utilized to spend County funds (specifically Fee Money - Student Allocations) and **Not** School Activity Funds.
 - b) Please see the P-Card Manual (contact the Purchasing Department) for details on usage
4. **Purchase Orders**
 - a) **For School Activity Funds** - Bookkeepers will administrate purchase orders (utilizing the school internal purchase order forms/process) for School Activity Funds with the Principal's approval - the Area Superintendent approval is only needed if the purchase is a non-consumable item of more than \$1,000.
 - b) **For School County Funds** - Bookkeepers will enter purchase order requests in AS400 with the Principal's written approval. (Please contact the **Purchasing Department** for additional information.)
 - c) Questions regarding Purchase Orders administered by the District in AS400 should be directed to the **Purchasing Department**.

5. **Petty Cash** (see the Petty Cash section of this manual)
6. **Prohibited Methods of Payment**
 - a) Check by telephone, e-mail or fax;
 - b) Electronic checks or automatic debits are prohibited via telephone and ACH transfers;
 - c) All credit cards (except the CCPS p-card) and store accounts;
 - d) Paying for product/services *prior* to receipt;
 - e) Payment arrangements with vendors. (Exception: Customized items, and facility rentals. Two payments is the maximum allowed.)

E. Procedure for Disbursement

1. **Invoices/Receipts** - Funds should be disbursed only upon receipt of an original, itemized invoice or a receipt, either of which must be signed and dated by the school personnel receiving the services or merchandise. Bookkeepers should verify the extensions, totals, and unit prices on the invoice prior to payment.
 - a) Invoices and receipts must be verifiable (complete contact information is required) - vendor name, address, and telephone number.
 - b) Use of **approval stamps** - Approval stamps should be used on all original invoices to display the Principal's approval and other pertinent information as listed below. Approval stamps can be ordered from Office Depot; Staples; etc. The stamp should resemble the following:
Company _____
Date Paid _____
Check# _____
Amount _____
Account# _____
Approved by _____
2. **Only pay from an original invoice** which shows an itemized list of items purchased. Faxed invoices are permissible *if and ONLY if* an original invoice was not provided by the company. Do **not** disburse funds based on a statement, packing slip, or credit card slips to avoid duplicate payment and/or an unaccountable disbursement. Exceptions to the requirement of an original, itemized invoice or receipt is as follows:
 - a) **Student Refunds** (i.e. cancelled field trip, found lost book) - Obtain a copy of the student receipt or Tabulation Log and highlight the student name. Use this documentation along with a Check Request Form.
 - For group refunds - issue one check to teacher (must be a CCPS employee). Students must sign the *Tabulation Log* indicating that they received their funds, which will serve as the supporting documentation for the issued check.
 - b) Field trips, orders, registration - many times final supporting documentation is received after the check is written. **HINT:** Keep a "checks pending documentation" folder as a reminder.
 - c) Use of *Check Request Forms (in lieu of the approval stamp)* - when the original invoice is not applicable due to a refund or reimbursement

(proof of payment must be attached – e.g. copy of the school receipt or a vendor issued and itemized receipt) or if the Check Request Form is used because original invoice or receipt is too small to use the approval stamp (the original invoice or receipt) must be attached to the Check Request Form.

- d) Reimbursements are only allowed for CCPS personnel NOT parents and/or volunteers. **(Reimbursement requests are valid within 30 days of the purchase date.)**
 - **Reimbursement for Bookkeeper mileage must be submitted every 30 days.**
 - **Original itemized receipt must be submitted with the Check Request Form.**
 - e) All invoices (*including Check Request Forms*) must be date stamped.
 - f) All invoices must include an authorizing signature – approval stamps should be used for original invoices. There is a signature line for approval on Check Request Forms.
 - g) If an invoice number must be reissued, enter an “R” (indicating reissue) in front of the invoice number in School Cash to process the check.
3. **Two signatures** – All checks must be signed by the Principal and Assistant Principal (general rule), or the Principal/Assistant Principal and Bookkeeper (in emergency situations). The two check signers should sign the check after verifying that the check, check requisition and the invoice agrees as to the amount and payee.
 4. **Invoices are to be paid timely, according to the terms provided per the contract or invoice. If terms of payment were not provided, the invoice must be paid within 30 days of receipt. Invoices not paid timely must be researched and documented as to why the disbursement was not made timely.**
 5. Staple the Check Statement (from School Cash), check requisition (if applicable), check stub, and Invoice / Check Request Form together and maintain in a monthly file in numerical sequence per the check number.
 6. **Electronically processed checks in store** - All electronically processed checks should be returned, it should be attached to the paperwork for disbursement with the signature block cut out and stapled to the back of the check.

F. Sales Tax

1. Pursuant to O.C.G.A. § 48-8-3, schools will be exempt from paying all sales tax. This includes tax on items for resale such as ice cream, cokes, school store supplies, book fairs, yearbooks, prom expenses and school pictures.
2. The state of California (on-line orders) is the only state that will not accept the tax exemption certificate; therefore, please limit the purchases made from the state of California.
3. CCPS Sales and Use Tax Certificate of Exemption may be obtained from the Bookkeeper forms file found here:
<http://chalkboard.clayton.k12.ga.us/budget/index.asp>

G. Void and Stop Payments

1. If an error is made, do not discard the check. Void the check by writing "VOID" across the face of the check and cut out the signature block from the check to avoid fraudulent activity.
2. Attach the voided check to the check requisition and relating files and file in numerical sequence. *(If the check will be reissued, please place all the original supporting documentation with the reissued check and make a note on the voided check that the documentation is with the replacement check.)*
3. **Send an email to the Auditor assigned to your school to post a voided check or stop payment in School Cash. The email should include the reason and the reissued check number (if applicable). Bookkeepers should not void checks in School Cash.**
4. Update all voids and stop payments on the Void Check Log - this document will be used as your audit trail and provided to the Office of Internal Audit on a monthly basis.
5. If a check is voided and must be reissued using the same invoice number, place a R in front of the invoice number in order for School Cash to process the check.

H. Payments for Services -These procedures are general guidelines.

1. Remember CCPS employees should *not* be paid directly from the school account to ensure proper taxes are reported and deducted.
2. Business - Immigration forms and EEV must be completed by all vendors and individuals that render services to CCPS in exchange for payment.
3. Security - is not paid from the school account. Security should be paid by the District and reimbursed by the school if applicable.
4. Athletics - generally, payment is made from the District Office.
 - a) Athletic Security - Officers are paid from the District Office.
 - b) Athletic Custodians (CCPS employees) - payment is processed by the Payroll Department.
 - c) Officials (e.g. referees) - payment is processed by the District Office.
 - d) Ticket takers (only CCPS employees) - payment is processed by the Payroll Department.

I. Ordering Checks - when ordering your preprinted checks, include your site name, have the checks pre-numbered, allow space for two check signers, and have the wording "Void after 90 days" and "Two signatures required" printed on the check. Preprinted deposit slips should also be ordered with preprinted checks. Please contact SunTrust (Onetha Jones - Jones.Onetha Onetha.Jones@SunTrust.com) to order any banking supplies.

J. Positive Pay - all checks must be entered in the District's banking software prior to releasing the check to the vendor/ payee.

1. Bookkeepers will receive notification from the District's bank if the check presented does not match the check entered in the District's banking software. If the Bookkeeper does not respond by 2 pm with a decision to pay or return, the

check will be returned. This may occur when checks are processed electronically at (e.g. Sam's Club).

- K.** **ACH Debit Filter Block** - all automatic debit payments must be pre-authorized by the Office of Internal Audit. The District's bank will not process electronic payments which have not been properly authorized by the District. The District's bank will notify schools via e-mail when unauthorized automatic debit payments attempt to post to the account. The bank must receive a response via the bank's ACH online site by 2 pm on the date of receipt or the request will be returned to the vendor unpaid.

Chapter 6 – Posting to Internal Accounts

A. Procedure for Posting to Internal Accounts

1. Funds are posted when checks or deposits are added to the General Ledger.
2. Transactions should be posted to the General Ledger at the time checks are printed or deposits entered to ensure accurate accounting and reflect accurate account balances.
3. **Deposit overages/shortages** should be reported to the Principal and Office of Internal Audit when found. The overages/shortages should also be annotated on the related documents.
4. Post funds to the accounts related to the activity for receipting or disbursing funds.
5. Revenue generating accounts (e.g. ice-cream, Coke, Vita-Pup, School Store, Fundraiser, and Picture) should not be used to purchase items unrelated to the account. To utilize these funds, please transfer the funds to the general account.

B. Internal Transfers

1. Transfers must be validated by the Office of Internal Audit **before** the transfer is completed by the Bookkeeper.
2. Used when monies are transferred from one activity account to the other and no actual cash leaves the school.
3. Transfers are entered in School Cash.
4. Transfers are posted as such: The first entry reduces the balance of the account that you are transferring funds from, the second entry increases the balance of the account that you are transferring funds to. Do not forget to **post** the entry to the ledger.
5. Transfer notices must be printed and signed by the Principal. File the sign notice with your monthly records.
6. Transfers from a general fund (1000 account) must be made to another 1000 account. A transfer from a 1000 account to a non-1000 account is **generally prohibited**.
7. Transfers between unrelated accounts (excluding 1000 accounts) require written approval from the Principal and the sponsor. An example of a transfer that would require an approval is a Transfer to cover a club account deficit balance. The written approval shall be filed with the month's financial documents.
8. To utilize funds in Resale Accounts – i.e. Ice Cream Sales, Coca Cola sales, Candy/Vending Sales, etc.; monies should be transferred from the resale account to a non-resale account for use. This rule shall not be used to circumvent rules, a, b, and c as noted above.
9. Bookkeepers should *never* use Transfers to correct posting errors. Please contact the Office of Internal Audit to correct all School Cash errors.
10. Transfers must not be used to correct an accounting error. If a check is written or deposit is made to the incorrect account. Please notify your Auditor to make an adjusting entry on the general ledger.

11. Transfer must not be completed to clear a negatives in the Reimbursement CC Account. Negatives in the Reimbursement CC Account are cleared or funded by deposits into the account or an adjusting entry. Please notify your assigned Auditor.

C. Adjusting entries / Modifications

1. Please contact the Office of Internal Audit for assistance with corrections.

D. List of Reconciling Items

1. Cancelled Checks: Bank Statements should always include images of cancelled checks of the checks that cleared.
2. Outstanding Checks: Stale dated checks (checks that remain outstanding 60 days after the issue date) should be researched for payment. Payees should be contacted to resolve payment. Payees that cannot be contacted should be reported to your assigned Auditor.

E. Deposits in Transit

1. Limit deposits in transit by knowing the District's bank system and complying with the system to ensure deposits made at month-end or credited to the school's account within the month. Excessive and frequent deposits in transit indicate a lack of training, multi-tasking deficiencies, and/or fraudulent activity.

F. NSF Checks Not Posted

1. Ensure that all NSF checks are posted. **Note:** Fees assessed by the school for a NSF should not be reported in the NSF module at the time of the NSF. The school NSF fees should only be recorded in School Cash when received. (See the NSF Checks section in this manual)

G. Deposit Overage/Shortage

1. Please inform the Principal.
2. Please contact the Office of Internal Audit.

H. Bank Error

1. If an error was made by the bank, notify the bank and request a debit/credit memo. Inform the Office of Internal Audit of the error and correction.

Chapter 7 – Monthly Reporting

A. Review Accounts

1. Run the Transaction Report by selecting *Reports* from the Main Menu; Select #11, Select #11 again. Enter the date range for the month. Select the check boxes for *Object Codes* and *Reimbursement*. Select *Sort by Category Number*, and select *Continue*.
 - a) Ensure that descriptions are complete.
 - b) Ensure that all disbursements, *excluding* transfers, are assigned object codes.
 - c) Make sure that all disbursements from Reimbursements CC are assigned a Reimbursement Account – i.e. Miscellaneous County, etc.
 - d) Funds those accounts that have negative balances if necessary **Note:** Resale accounts – i.e. Ice Cream Sales, Coca Cola Sales, etc., Campus Kids and Before School Care, and Reimbursement CC negative balances should not be corrected by the Bookkeeper.

B. Review Trial Balance

The Trial Balance lists the current balances of all accounts at month-end. Generally, the only accounts that are permitted negative balances are Campus Kids expense accounts, Reimbursement CC and Resale Accounts (i.e. Ice Cream Sales, Candy/Vending Sales, Coca-Cola Sales, etc.). Both the Reimbursement CC and Resale Accounts negative balances should clear within two months, they should not have negative balances all year.

1. Negative Balances: Negative balances should be cleared monthly before the Internal Auditors complete the school's reconciliation.
2. Transfers: To clear negative balances, transfer should be dated the last day of the month wherein the account shows a negative balance.

C. Paperwork Submitted to the Office of Internal Audit

1. Deposit Statements (from School Cash) – should be organized with the related Cash Collection Forms, Campus Kids – Reconciliations, receipt copies from receipt book, bank deposit slips, deposit receipts (School Cash – Accounting System) and Donation Letters.

2. Bank Statement – should include images of all cancelled checks for the reconcile month.

3. Check Statements (from School Cash) – should be organized with the related Original Invoice / CCPS Check Request Form with receipts.

4. Transfers (from School Cash) – should be submitted with the required approval(s).

*** A signed copy of the above documents (B – C) should be sent to the Office of Internal Audit by the 10th of each month.

Chapter 8 – Non-Sufficient Funds (NSF) Checks

The face value of a check returned for non-sufficient funds, closed account, or any other reason may not be absorbed as a school or District cost. The acceptance of checks is solely at the discretion of the Principal. The administration at the local school should exercise due diligence in the acceptance of checks and in the collection of NSF checks. Every reasonable effort must be made to collect the amounts owed.

A. Processing NSF Checks

1. Checks returned for non-sufficient funds (NSF) should be logged on the NSF Check log.
2. Enter the NSF into SchoolCash.net to offset the appropriate account and enter the bank charges. The school administrative fees should only be entered into school cash when received.
3. A notice should be sent to the check writer to bring cash, certified check, or money order for the face value of the check and any NSF charges. If payment is not received within 10 days, follow up with a telephone call.
4. On a monthly basis, the Bookkeeper shall provide CCPS employees who are permitted to collect funds, an updated NSF log.

B. Posting NSF Activity

1. Campus Kids
 - a) Entering the NSF
 - Go to the NSF Menu > List View> and select the check writer from the drop down box.
 - Select Continue
 - Select the appropriate Category
 - Add the date of the first notice
 - Do not enter in charges
 - Select OK
 - b) Entering the Bank Charge
 - Select the New NSF Entry tab.
 - Enter the Deposit From; Amount; Category “6040 CKIDS Other Expenses”; and Reason information
 - Select Save
 - c) Receiving a replacement form of payment either cash or money order for the NSF check.
 - Post the receipt of funds to the same account wherein the NSF was posted.
 - d) Receiving NSF fees
 - Post the receipt of NSF fees to “6010 CKIDS NSF Fees – Revenue”

- **Note:** The \$28 NSF charge should only be entered in School Cash when it is received – as a deposit. It should be posted to “6010 CKIDS NSF Fees – Revenue.”

2. All Other Accounts

a) Entering the NSF & Bank Charge

- Go to the NSF Menu > List View> and select the check writer from the drop down box.
- Select Continue
- Select the appropriate Category
- Add the date of the first notice
- Enter in the Bank Charge only
- Select OK

Chapter 9 - Equipment and Records Management

A. Disposition of Equipment and Furniture

Schools that wish to have equipment considered for disposal will notify the Warehouse and follow the instructions provided by that department.

B. Disposition of Local School Financial Records

Files containing local school financial records shall be held in storage at the local school for a period of three years. At the end of the three-year period, these records may be transferred to the warehouse.

Payroll records must be maintained indefinitely and cannot be destroyed. All payroll records should be maintained and stored in an area where confidentiality is not compromised.

Chapter 10 - Accounts

A. Petty Cash

1. Purpose

- a) A petty cash fund is maintained for small purchases. This fund requires strict control because of the danger of missing cash. The maximum amount allotted for the petty cash account is \$200. Therefore, the cash on hand plus the aggregate of receipt totals should never exceed \$200.

2. General Procedures

- a) Petty cash should be kept in a locked safe separate from any other cash on hand.
- b) The maximum amount to be paid out of petty cash per transaction is \$50.
- c) Only one person (the Petty Cash custodian) should be held responsible for the petty cash fund.
- d) The person requesting the amount will be required to fill out a Petty Cash Voucher, giving all required information and signing the voucher. An authorized signature is then obtained to make the disbursement from the fund.
 - A record of each payment from petty cash should be kept, showing the person to whom it was paid, the reason, the date, the amount, a receipt and a signature of the person who received the money.
- e) The date of the request for reimbursement should be within 30 days of the invoice/receipt date.
- f) The Bookkeeper cannot be the custodian of petty cash funds due to segregation of duties requirements.
- g) Requests for reimbursement from petty cash or any other school money must be made from itemized receipts which are signed by the person who made the purchase.
- h) It is important to keep the petty cash secured at all times when the custodian is not disbursing or replenishing funds.

3. Replenishing Petty Cash

- a) When the petty cash balance gets low, it will be replenished by issuing a check payable to the custodian of petty cash.
- b) The amount of this check to replenish petty cash will be exactly equal to the total amount of the vouchers received. Expenses paid for out of petty cash should be recorded in School Cash when the check is issued. The check is cashed and the money is placed in the petty cash box. Once again, the petty cash fund should equal the total amount for which the fund was established originally.
- c) The petty cash fund must be reimbursed from a school check. Under no circumstances is petty cash to be replenished from cash received.

4. **Reconciling Petty Cash**

- a) Petty cash will be reconciled on a monthly basis.
- b) The petty cash fund should always be reconciled on the last day of the month in order to record all expenses incurred and paid during that period.
- c) Additional periodic and/or regular reviews of petty cash will be conducted by the Office of Internal Audit.

B. General Funds (1000 accounts)

1. **Revenue** - Generally, funds collected should be expended to benefit those pupils currently in school for whom the monies were accumulated. Examples of revenue to post to this account include the following:
 - a) All interest, including interest received from the schools' checking accounts.
 - b) Donated monies for which no specific use is designated.
 - c) Profits from picture sales, school store sales, school-wide fundraisers, and designated PE vending machine accounts.
2. **Expenditures** - Generally, expenditures should be for the benefit of all the students at the school. Examples include:
 - a) Bank service charges
 - b) Purchases for classroom, postage and custodial supplies- only after budgeted funds (e.g. fee money and communication funds are depleted.
 - c) Purchases related to student school-wide incentives.

C. Charities/Donations

1. All donations are subject to the rules and regulations governing CCPS funds including requisition guidelines.
2. The Office of Internal Audit holds the documentation that verifies that contributions to CCPS are deductible to donors as provided under section 115 and 170 of the Internal Revenue Code.
3. All (non-monetary) donated property must be reported to Business Services - Fixed Assets Accountant and Warehousing to support internal controls over capital assets and to meet financial reporting requirements.
4. Monetary donations must be deposited in the donor's specified account **prior to** distribution. Unspecified donations should be deposited in the general fund (1000 accounts).
 - a) All donations must be receipted and accounted for according to the deposit and receipting procedures outline in this manual.
5. Rebates from the businesses are considered donations to the general student body and should be deposited into Kroger/Target/Publix - 1200.
6. Donations from Partner-in-Education businesses, if not earmarked, should be split 50/50 between the Partner-in-Education - Students and the Partner-in-Education teachers accounts.
7. Bookkeepers must receive donation requests in writing from clubs that wish to donate to the students' accounts. Bookkeepers may generate the transfer

once the written request is received from the sponsor and the transfer is approved by the Principal.

- a) Students are prohibited from handling and collecting donated funds.
- b) It is strictly the sponsor's responsibility to collect and turn-in donated funds. It is also strictly the sponsor's responsibility to receipt the donors.
- c) The Office of Internal Audit reserves the right to question and/or reverse unjustifiable requests or practices.
- d) **A donation letter must accompany all donations. The letter should specify what the funds are to be used for at your school sites. Attach the letter to the cash collection form that coincides with the deposited donation.**

D. School Store

1. School stores may be established upon the Principal's approval. School store should be providing a student service and not a fundraiser, an average mark-up of no more than 20% is allowed on school store items. Conversely, the school store should not operate at a loss.
2. School store inventory should be completed when the school opens in August, January, and in May at the close of school. Inventories should also be taken if there is a change in personnel involved with the school store.
3. All liabilities for the School Store should be paid from the School Store Sales account, which can create a negative account balance if the bills are paid before the sales proceeds are collected – this is acceptable for these types of sales activities. Ultimately, by mid-year and year end, the account should have a positive balance.
4. If a specific club or group is running the school store, 10% of the funds collected will be deposited into the club account. The remaining balance will be deposited into the School Store Sales account. (High Schools are an exception to the rule due to the Vocational studies affiliated with the School Store)
5. **T-shirt/Yearbook** – advance (pre-sales) of t-shirts are strongly recommended to safeguard against loss that may arise due to the inability to sale the product. T-shirts pre-sales may be handled as described below:
 - a) Through the school store;
 - b) Through club accounts as an accommodation to the students;
 - c) Through club accounts as a fundraiser.

E. Vending Machines Not Serviced by the Vendor

1. Stock should be kept in a locked, secure place.
2. There should be limited access to the keys where the stock is stored.
3. Someone other than the Bookkeeper should collect the money and restock the machine.
4. The individual designated to collect the money should count and turn the money in to the Bookkeeper.

5. Monies from all vending machines including those in the faculty area can only be used for supplies, classroom materials and school related operations per CCPS Board Policy EEE.

F. Class and Club Accounts

1. A separate school activity account, within the School Cash ledger, should be set up for each Class or Club. The sponsor should receive a copy of the account ledger report each month.
2. Classes and clubs are self- sufficient. All funds used by a class and club must be generated by that group.
3. Any funds remaining in a club which has become inactive should be closed out and transferred to the General account, or an appropriate corresponding account.
4. Grade level class accounts follow the student. At the end of each school year once all the bills have been paid the remaining balance in the grade level class account is transferred to the next grade level (Ex: Grade 1 transfers into Grade2).

G. Faculty/Sunshine Accounts

1. Expenditures from these accounts (General Teachers, Partner in Education – Teachers, Special Projects – Teachers, Sunshine Fund, Teacher Recognition Club, etc.) should benefit the faculty that participated in the generation of the revenue or wherein the donation was intended.
 - a) Revenue – all activities performed to generated funds for the staff and faculty must be approved by the Principal.
 - Example of revenue to post to these accounts include the following:
 - Dues assessed to members (if any)
 - Fundraiser – Jeans day, etc.
 - **All funds, regardless of the source, are subject to the guidelines outlined in this manual.**
 - b) Expenses – all purchased must be administrated and authorized by the Principal. The purchase of **gift cards, gift certificates, or food cards is never permitted.** Classroom and/or teaching related items should be considered when making a purchase for teacher recognition etc.

H. Grants

1. If your school has received a Clayton County Housing Authority Grant or any other grant funds, an explanation (log) of the use of funds and documentation of expenditures is required for auditing purposes. Please contact the Office of Internal Audit when Grants are awarded to your school so that we can set-up a Grant Account for tracking.
2. Please send a copy of all grants received by your school to the Office of Internal Audit.

I. Student Recognition

1. Gift cards, personal gifts, food, cards and cash prizes **are prohibited purchases through any school activity account**; including club accounts and Sunshine.
2. The Office of Internal Audit recommends the purchase of educational games or other educational enhancement activity as a student incentive in lieu of food and candy.

J. Reimbursement CC

1. All expenditures wherein the school is expecting a reimbursement from the District, the disbursement should be charged to the Reimbursement CC account.
2. Bookkeepers should never transfer in or out of this account.
3. This account should always be assigned an additional account – Miscellaneous County.

K. Dead Checks (Auditor Use Only)

1. This account is used to account for unclaimed/ non-cashed checks owing to the payee.
2. **Bookkeepers should never transfer out of or in to this account.**
3. When there are stale-dated checks (over 60 days old) where the payee cannot be contacted, notify the Auditor to make the necessary entries in School Cash (debit to account where the check was originally issued and a credit to the Dead Check Account).
4. If a check in the Dead Check Account needs to be reissued, contact the Auditor to make the necessary entry.

L. Campus Kids - Principals and Bookkeepers shall maintain a current copy of the Campus Kids manual for additional detail on the program's operations.

1. Expenditures from this account should directly benefit the students that participate in the program.
2. The expense accounts will be negative throughout the school year since there are separate accounts used to post both the revenue and expenses.
3. At the end of the year a profit analysis is completed. The profit is posted to Campus Kids Account Balance account (6099) for use in the general fund (1000 accounts).
4. Campus Kids revenue other than the Campus Kids Account Balance account (6099) (e.g. Tuition, Registration, etc.) is restricted from use.
5. Funds generated from Campus Kids shall be handled according to the guidelines set forth in this manual.
6. Timesheets for all CKIDS employees should be attached to lump sum check request. All forms must be signed.
7. Part-time custodians that are non-exempt employees must be hired to work Campus Kids (After Care). **These employees must be paid out of Campus Kids Funds.**
8. **Prohibitions** - Use of Campus Kids for personnel costs is prohibited without the written approval of the appropriate Area Superintendent. Campus Kids

funding is to be utilized for the instructional benefit of Clayton County Public School students. Up to five percent of the earning during the school year is available for the program to provide materials needed and educational entertainment/supplies.

All monies collected must be deposited to the Bookkeeper daily or within the next business day if the funds were collected after the Bookkeeper's departure. The funds must be locked and secured in a safe until the Bookkeeper verifies and receipts the funds for deposit. The Bookkeeper will retrieve the funds the next business day and make the deposit.

Any questions regarding the use of funds for the Campus Kids Program should be directed to the Campus Kids Supervisor and/or Assistant Supervisor. The Campus Kids procedural manual issuance and updating is the responsibility of the Campus Kids Supervisor.

M. **Athletic Accounts** - Principals and Bookkeepers shall maintain a current copy of the Department of Athletics Standard Operating Procedures Manual for additional detail on athletic operations.

1. All ticket sales should be turned into the Bookkeeper with a Cash Collection Form and the Ticket Accounting Form.

N. **Lost Textbooks**

1. Students must remit all fees to the schools in which they are enrolled presently.
2. If lost textbooks are found after the replacement textbook was purchased, a refund is not permitted. The student owns the textbook.
3. Fees are maintained on the books and remitted to the District at year-end.

Chapter 11 – Activities

A. Fundraising Activities

1. Approval - all fundraising activities for the general student body should have the prior approval of the Principal and the Area Superintendent. The Sponsor /Teacher should complete the Fundraiser Request form (**see Appendix C**) so the Bookkeeper can obtain documented approval and enter the information in AS400.
2. *All fundraisers approved by the Principal* must be entered into the AS400 for approval by the Area Superintendent. The fundraiser should not begin until approval is granted.
3. Pre-sales - BEST practice to ensure profit! Customers pre-order and pre-pay before product shipment. Do not forget to use receipts.
4. Ordering - if not a presale, carefully determine how much to order to avoid leftovers.
5. Inventory Control - count all shipments, store in a secure area.
6. Planned expenses - consider the impact of giveaways on pricing - incentives to top sellers, etc.
7. Prohibitions - raffle sales to minors, door-to-door sales, and charging admissions during school hours are prohibited. No food or drink can be sold in competition with School Nutrition. Follow conflict of interest rules (i.e. employees of the School District or their immediate families may not also be the vendor unless Board approved). **Raffle sales to adults may be performed with a license from the Sheriff's Department.**
8. Accounting - each school-wide fundraiser should be accounted for in the Fundraisers 1 or Fundraiser – 2 accounts. Only receipts and expenditures of the fundraising activity should be recorded in this account.
9. Financial Statement - Sponsors must complete the fundraiser financial statement at the end of the fundraiser. The Fundraiser Financial Statement (**see Appendix D**) must be filed with the financial records for the month. Bookkeeper should verify both the expenses and receipts.
10. PTA/PTO - fundraisers completed by PTA/PTO must not be comingled in any fashion with the local school funds or CCPS to include the collection of funds, distribution of product, approval, etc. However, the Principal is responsible for knowledge and administration of all activities/communications that occur at the local school.
11. Ticket Accounting Form - This form should be used to track tickets sold at other events such as Dance Recitals or Band Concerts. Also use an inventory form to track inventory purchase and sold.
12. Competition with (U.S. Congress) Wellness Program
 - a) Fundraisers that entail food should **NOT** be offered in competition with CCPS School Nutrition Wellness Program. Therefore, the sale of food during the school day (from 12 am of the school day until the time that school ends) is **strictly prohibited**.

B. Payments made for services and products

1. Bookkeepers must obtain a completed W-9 (preferably CCPS substitute W-9) before purchasing products or services from a for-profit business or any individual (excluding employees of CCPS).
2. Bookkeepers must obtain Immigration and Security forms pursuant to Immigration Reform and Control Act of 1986 and the Georgia Security and Immigration Compliance Act prior to hiring an individual or company to perform professional/technical services.

C. Employee Travel

All fund requests for employee travel should be submitted to the appropriate department(s) at CCPS Central office with the exception of local travel as required by the Bookkeepers' job responsibilities. The department is determined by the purpose and sponsor (payer) of the travel. All approved travel must be entered in AS400, no exceptions.

Bookkeepers should utilize the Mileage Expense Reimbursement form for daily travel required by the school. The complete round-trip travel must be detailed and itemized. The ending destination must be the school site. Reimbursements are not permitted for the normal commute (miles from home to school or from school to home). The reimbursement will be at the current rate per the IRS. Please refer to <http://www.clayton.k12.ga.us/departments/budget/acctspay.asp> for the current rate.

A proper example of Mileage Reimbursement for a Bookkeeper traveling on official business on any given workday is as follows:

- From School to Bank 2 miles
- From Bank to Sam's Club 1 mile
- From Sam's Club to School 3 miles

D. Yearbook / Memory Book Activity

1. Yearbook/Memory book sales are considered normal school services, and should not be operated by the PTA/PTO. Pre-sales of yearbooks and memory books are recommended.
2. Planning: The quantity of yearbooks ordered and price charged should reflect last year's sales experience. Careful planning will prevent excessive unsold books on hand.
3. Control: Books should be counted as soon as the shipment arrives, and exceptions noted on the delivery ticket. Store books in a secured place.

E. Use of School Facilities

CCPS has implemented procedures for the use of School District facilities by non-District organizations (i.e. PTA, Boosters, Little League teams, Youth Football teams, Boys & Girls Clubs, churches, business, etc.) to include fees, a Certificate of Insurance, etc.

1. Schools should consult Facilities Maintenance and School Nutrition (for cafeteria and kitchen areas) for the guidelines regarding rental procedures and approvals.
2. All forms should be signed and given to the appropriate personnel per Maintenance guidelines (see Facility Use on the CCPS website).
3. Use of any facilities, to include but not limited to, outside fields and services must be contracted through the Maintenance Department and have a signed contract on file.

F. School Reimbursed Earnings

1. The Principal **and** Area Superintendent must provide written approval of any school reimbursed earnings for payroll costs prior to the performance of work. The funding source (school account), budget of funds needed, and written request must be submitted to the Principal and Area Superintendent stating the need for the additional personnel and how it will benefit the students. The Area Superintendent will make the final determination for all school reimbursed earnings request.
2. All payments for School Reimbursed Earnings must be accompanied with the Area Superintendent written approval, check stub, and Employee Lump Sum Payment report.
3. File the approval with your monthly records to sanction the disbursement.
4. Compensatory time (unless issued by the District) is prohibited. Therefore compensatory time should not be disbursed.
5. School reimbursed earnings must be paid from the account related to the expense. If the need to pay for assistance is based on the field trip, the expense should be added to the cost of the field trip and paid from the related Fieldtrip account. If the need to pay for assistance arises for the general benefit of the school, it should be paid from the General 1160 account. Per Board Policy DK, "Funds collected from students and other sources for student activities shall be expanded for the purpose of the project, including school-related incidental expenses incurred by teachers and other school personnel."

G. Athletic Activities

1. *Gate Receipts*

It is mandatory that at least two people conduct the activity at a gate. One person is needed to sell the tickets and collect the money, and the second person is needed to collect the tickets from the person entering the gate. Only one person is needed at a pass gate, ambulance gate or any other gate through which paying customers do not enter.

A policeman must be in the near vicinity of the area where the money is being handled. For example, the policeman should be near the gate at the beginning of the game, if tickets are being sold. At the end of the event, the policeman should be in the area where the money is being counted.

Bank deposits are made using the regular deposit methods on the day of the athletic event or are dropped in the night depository and retrieved for regular deposit the

following banking day. Do not take any money home or store it in or on personal property.

2. *Concession Sales*

The concession booths should allow the final quarter to balance its revenue. It is required that an Athletic manager be present during the count of concessions sales revenue. Two persons must count the funds and initial the deposit form to annotate accuracy. The cash register receipts/reports shall be retained and utilized as verification that the funds balance the total as shown in the register.

In case of an evening event, it may not be feasible for school officials to verify monies by the end of the event. Therefore, a bank deposit should be made as soon as practical following normal school banking procedures.

If the event is other than an evening event, it may be feasible for school representatives to verify the cash receipts on the presence of the volunteer(s). If so, a deposit to the bank should be made as soon as practical during the day.

If there are discrepancies between the total cash's accountability as agreed to by the concession representatives and that which is verified by school representatives, a new form should be made for the amount verified. Copies of both forms should be maintained by the school and the Office of Internal Audit should be notified of these differences.

H. Fieldtrip Activity

- a) **Please contact the Transportation Department for detailed field trip guidelines - to include the approved list of Chartered Transportation.**
1. The Principal and Area Superintendent must approve all trips.
2. **Prerequisite for a Field Trip:** Principals are to monitor the number and nature of the field trip requests and work with teachers to determine the appropriateness and educational value of the requests.
3. **Conflict with Regular Programs:** Field trips should not be approved if the time conflicts with the regular transportation program.
4. Trips for leisure or recreational purposes should not be approved.
- a) Field trips to entertainment centers, theme parks, or movie theaters scheduled during the instructional day should not be approved.
5. **Authorized Riders:**
 - a) All non-CCPS students are prohibited from riding on the buses.
 - b) Parents who are chaperones are authorized to accompany their students on the school bus and must go through volunteer requirements.
6. **Transportation Costs:** All transportation costs shall be computed into the fees charged to the students to avoid the school paying for overage due to transportation charges.

7. **Permission forms:** A complete and signed permission form must be secured for each student participating in the field trip. Permission slips must be kept on file for the entire school year.
8. **Employees on Regular Trips:** The classroom teacher should normally accompany all trips. If the teacher cannot accompany the trip, a designated certified employee of the school plus the appropriate adult ratio is required. **Administrators must accompany students on all out of state trips. The Superintendent must approve all out of state trips.**
9. **Principal's Responsibility:** Principals should review each filed trip request for accuracy. In order to check on any trip, the authorization number(s) will be required.
10. **Ability to Pay:** No student will be excluded from a trip because of his/her inability to pay; students are not required to pay trip expenses for chaperones.
11. **Refunds:** Refunds will be given for the **cost of the tickets only** if the child has paid and cannot go on the field trip. The refundable amount (ticket fee) should be clearly indicated on the permission slip that is sent home to parents to avoid confusion.
12. **Not enough funds collected:** If the necessary funds are not collected for the field trip, the field trip should be delayed or cancelled until enough funds are collected to cover the related expenses. If you are able to collect 75% of the cost of the field trip, you may supplement the trip with funding from Field Trip General Account, Partners in Education, or PTA.

I. Honorariums

Funds given to a teacher or staff member for their services in a volunteer capacity or for services for which fees are not traditionally required must be processed by the Payroll Department. These disbursements are subject to payroll taxes and must be processed as School Reimbursed Earnings to comply with the IRS.

Chapter 12 – Monthly and Annual Internal Audits

The primary role of the Office of Internal Audit is to seek compliance with and improvements in accounting controls and efficiency, which will result in improving the District's accountability to the public. To assist in obtaining this, a quality assurance system has been developed.

A quality assurance system which:

- Provides procedures for schools to use;
- Assists schools in evaluating accounting records, financial procedures and internal controls;
- Is designed to identify strengths and weaknesses in the financial operations;
- Is a method to evaluate significant financial activities;
- Can be used as a training tool or guide to improve effectiveness;
- Will reduce error repetition and;
- Partners with departments to strategically plan for continuous improvements in operations, finances and areas of expertise.

Chapter 13 – Filing System for Internal Accounts

A. Monthly folders should be maintained for the following:

1. Official Receipt & Deposit information – staple together deposit statement, deposit slip, cash collection forms, receipt copies from the CCPS receipt books, and all official receipts (printed from School Cash). File deposits in numerical order.
2. Check information – staple together check statement, check stub, invoice and/or receipt, purchase approval, and all supporting documentation.
3. Void Check log – the log should be comprehensive of all the voids for the school year - updated monthly.
4. NSF Log- this log should be generated monthly.
5. Petty Cash Reconciliation – this should be completed monthly.
6. Transfer Requests and approvals – transfer requests should be filed for verification that approvals were approved.

B. Yearly folders should be maintained for the following:

1. Student Receipt Books – maintain a log of books used.
2. CCPS Substitute W-9 forms – maintain copies of the completed forms in a file.
3. Property Inventory – the school’s property inventory must be typed in the Property Inventory form for insurance and financial reporting. List all equipment and furniture in your building on this form. All permanent, non-consumable fixed asset items purchased should be included. Do not include consumable supplies on this form. This form should be updated as equipment/furniture is purchased throughout the fiscal year.

Chapter 14 – Internal Accounts Calendar

A. Beginning of the year

1. Pay outstanding June and July invoices and other open items.
2. Prepare the School and other District budgets.
3. Designate a backup Bookkeeper.
4. Ensure every teacher sign an Acknowledgement for Cash Handling form.
5. Issue receipt books to the CCPS employees designated by the Principal to collect cash.
6. Ensure Sam's Club membership or similar vendor such as BJ is current. A maximum of four (4) cards are allowed per school (Principal, Assistant Principal, Bookkeeper and Athletic Director).

B. Daily/Monthly

1. Issue receipts for all funds received.
2. Prepare deposits timely.
3. Issue checks with proper documentation (Check Request Form without a vendor issued receipt or invoice is not acceptable).
4. Reconcile petty cash.
5. Review accounts with negative balances and provide an explanation and plan to fund the account.
6. Review status of checks that are more than 30 days old.
7. Document and make the necessary entries for NSF checks.
8. *Monthly Transaction Reviews*: Submit the school financial books of all transactions for each month along with the bank statement to the Office of Internal Audit by the 10th of the following month.

C. Mid-Year

1. 1099 forms should be submitted to the Office of Internal Audit by July 10th and January 5th for the preceding six months.

D. End of Year

1. Forms to be completed and detailed instructions regarding year-end reports will be sent to each site prior to the fiscal year-end.

Some reminders about year-end are as follows:

- a) Remit certain account balances to the District to include Lost & Damaged Textbooks, Virtual high school, etc.
- b) All student receipt books should be returned to the Bookkeeper.
- c) The Bookkeeper should ensure that a receipt book is received from each teacher.

Chapter 15 – Back to School Fiscal Reminders for Faculty and Staff

A. Collections

- A. All funds collected on school grounds by school employees should be remitted intact to the Bookkeeper DAILY. Funds should be verified and submitted to the Bookkeeper (preferably) or dropped in the safe daily in an orderly fashion as to expedite the receipting process.
- B. Use CCPS receipt books for all collections.
- C. Receipts and Cash Collection forms should be completed with all relevant information, including date of collection.
- D. Complete Cash Collection forms and receipts in ink. Do not alter written amounts. When applicable, write void across the receipt, keep the original copy in the Student Receipt book and issue a new receipt. Student Receipt books are controlled items; therefore, the staff should always return the books to the Bookkeeper.

B. Purchases

- A. All purchases should be made with the Principal written authorization.
- B. All reimbursement requests require an original, itemized invoice, signed and dated by the person receiving the items. Credit card slips or vendor statements only are not adequate documentation. All reimbursement requests should be made within 30 days of the purchase.
- C. Staff Travel – all travel expense reimbursements are processed through the School District and not at the local level. All staff travel requires prior approval.

C. Class, Club and Fundraising Activities

- A. Each Class/Club should have its own account where the Bookkeeper records all fiscal activity. The sponsor will receive monthly printed account ledger report.
- B. The sponsor is responsible for completing adequate financial records, including:
 - 1. Budget
 - 2. Fundraiser Approval
 - ▶ (Fundraisers must be entered in AS400 by the Bookkeeper for the Area Superintendent’s approval once approved by the Principal.
 - ▶ Financial statements should be completed at the conclusion of all fundraisers.
 - 3. Obtain Principal authorizations prior to initiating a purchase.
 - 4. The following is strictly prohibited: Door-to-door sales; student raffles; food sales in competition with School Nutrition; conflict of interest (purchase from District employees or their immediate families without written authorization from the District). (If any violations ensue Contact the Office of Internal Audit).

CHAPTER 16 - External Support Organizations and Clubs

- A. **Purpose - Booster/PTA/PTO** activity should contribute to, and not conflict with, regular school activities. These organizations should operate as a support function. All Booster/PTA/PTO organization must register with the school they are supporting for FY 15/16 and follow the External Support Organizations and Clubs Guidelines.

The Booster/PTA/PTO organization should not receipt school activity funds collected by CCPS faculty and staff - i.e. student activities, club monies, yearbook, etc. Booster/PTA/PTO may not engage in activities (to include fundraising) on behalf of a school system activity without the express written permission of the school's Principal. Under no circumstances shall CCPS faculty or staff member collect or commingle Booster/PTA/PTO funds with school activity funds. Under no circumstances shall the Booster/PTO/PTA collect fees for student activities on behalf of the school or as a representative of the school, i.e. class or extracurricular fees, yearbook sales, school administered fundraisers, school store, etc.

CCPS cannot assume responsibility for the financial records and activities of any support organizations. The funds of these groups must remain separate from school activity funds and must remain under the leadership of said group

- B. **Requirement** - all external support organizations must operate properly as a separate and independent entity. The following guidelines are requisite for external support organizations:
1. All external support organizations must submit details of the structure of the support organization including officers and their duties and election of officers and their term limits to the school Principal.
 2. Organizations must maintain bank, financial, and tax-exempt status separate from the school and District.
 3. No fundraising activities will be conducted within the school by the organization during school hours.
 4. The school shall not pay for a product or service solely for the benefit of PTA/PTO/Booster. This would be construed as an illegal act (allowing an unrelated entity (e.g. PTA/PTO/Booster) to utilize the District/School tax exemption status).
 5. The Principal should continue to monitor the organization to ensure separate and independent operation is maintained.
 6. If money is collected by teachers, coaches, or other District employees acting in their official capacity, the funds must be remitted to the Bookkeeper and accounted for in the school's financial records.
 7. In order to create a separate entity from the school, PTA/PTO/Booster organizations must have parent and/or community representation. Teachers and school personnel are permitted to join the organization.

- C. **Where to keep the money?**
1. PTA/PTO/Booster organizations must have their own separate accounts and a separate storage of cash on hand.
 2. The check signer on these PTA/PTO/Booster accounts shall not be a CCPS employee. We recommend that two parents have primary check writing authority, with two alternates, and that all checks have two signatures authorizing payment.
 3. If the PTA/PTO/Booster organization donates funds to the school, the funds are used at the discretion of the school unless the funds were donated for a specific purpose.
- D. **Tax ID** - PTA/PTO/Booster and all external groups/organizations must have a separate tax identification number. They may not use CCPS tax identification number or exemption status.
- E. **Oversight function** - Even though Principals cannot be a check signer for such outside organizations, they should still exercise some oversight over the PTA/PTO/Booster organization. The school can be held accountable for the organization's debt if the separation and independence of such organization is not maintained. Examples of oversight may include the following:
1. Reports - request monthly receipt and expense reports and the bank statement / cancelled checks. Look for odd bank charges, corrections, NSF activity.
 2. Fundraising - approve all fundraising efforts and timelines to avoid conflicts with other school activities.
 3. Recommend the use of pre-numbered receipts and checks.
 4. Ensure the check signer is not remitting checks to him/herself (have a second authorized check signer for those checks).
- F. **Funding or Contractual Instruments**
1. Schools or any agent thereof are prohibited from participating in any funding or contractual instrument that would obligate, or be construed to obligate Clayton County Public School System, the school or local funds in any way.

Prior to making any capital improvements in school property, outside clubs and organizations must submit architectural drawings, projected costs and a financing plan to the Superintendent or designee for review and submission to the Board. If loans are to be used in the financing, the plan must identify the funding sources to be used for repayment over the life of the loan with no associated obligation to CCPS.
- G. **External Support Organization and Club Guidelines**
1. Please ensure the Booster/PTO/PTA complete the registration form and adhere to the External Support Organization guidelines.
 2. Principal should use the registration form as a tool to assist with Principal oversight.

Chapter 17 - School Cash. Net

Official School Cash Website:

<https://scaweb01.schoolcash.net/ClaytonCounty/Login.aspx>

Please contact the Office of Internal Audit for the **User Id** and **Password** to access all *Help Features* in School Cash.

1. **Help Features**

- a)  - an indicator at the top right of the screen and it provides a list of frequently asked questions (FAQ)
- b)  - is an indicator at the top right of the screen and provides hints about the content and functions within that screen.
- c) **Key Software User Guide** - is found at the bottom of the Main Screen in School Cash.

Appendix A

Clayton County Public Schools District

Acknowledgement of Cash Handling Policies and Procedures

Strong internal controls for cash handling are necessary to safeguard District funds. They are designed to safeguard and protect employees from charges of mishandling funds by defining their responsibilities in the cash handling process. Cash is defined as coins, currency, checks, money orders, and any equivalents including, but not limited to, items with cash value.

Clayton County Public School (CCPS) employees are the only authorized individuals to handle or collect cash for this District and are exclusively and strictly liable for properly safeguarding cash he or she collects for the District. All District employees have a fiduciary responsibility to the District to handle cash transactions in accordance with the Guidelines for Handling District Funds. CCPS personnel are strictly prohibited from investigating or recovering matters of missing, lost, or stolen cash independent of CCPS Internal Audit Department and CCPS Safety & Security. All lost, missing, or stolen cash must be reported to CCPS Internal Audit Department immediately upon knowledge or suspicion. If any CCPS employee handling funds is found negligent or have violated procedures with handling funds, he or she will be held liable for making immediate restitution to the District for any funds or value of any assets lost or stolen. Disciplinary actions up to and including termination of employment and/or criminal sanctions may be pursued.

I acknowledge receipt of the document titled, *Guidelines for Handling District Funds*. I agree to accept responsibility for the accounting and control of cash in accordance with such policies and procedures. Employees with financial/accounting responsibilities shall support and follow sound business practices to the best of their abilities per CCPS Board Policy DIE (Fraud, Waste, and Abuse).

I also acknowledge I am not permitted, under any circumstances, to open a bank account or purchase products/services for the District or the benefit of the District without obtaining written authorization from the School Principal and/or Department Head.

I understand this document does not provide authorization to order, purchase, or commit funds for service/products on behalf of the District.

I understand all funds collected on behalf of the District on school grounds or off campus during a school or CCPS related function to include but not limited to curricular, extra-curricular, sporting activities, routine business, or special events must be accounted for by following the *Guidelines for Handling District Funds* for collecting, recording, safeguarding, and depositing school/District funds.

I have read and understood the document titled *Guidelines for Handling District Funds*. I further understand failure to comply with these procedures or comparable updates to these procedures could result in disciplinary action up to and including termination and possible criminal sanctions. This agreement shall be signed annually and remain binding during the course of my employment with Clayton County Public Schools.

Date: _____

Employee Name (PLEASE PRINT): _____

Employee Signature: _____

This signed form must be on file for all CCPS District employees with cash handling responsibilities. Upon execution of this form, the signee is granted the authority to collect monies for authorized activities to benefit student achievement for the District. The terms of this agreement shall not negate CCPS Board Policy.

Appendix A

Clayton County Public Schools District

Guidelines for Cash Handling Procedures

I. PURPOSE AND OVERVIEW

All funds collected at the school level, department level, and /or district level are considered “public funds”. District is inclusive of all schools, departments, grounds, and activities affiliated or related to Clayton County Public Schools (CCPS). All CCPS employees have a fiduciary responsibility to CCPS to handle cash properly. Procedures for the handling of cash receipts are designed to provide accountability for money received in accordance with accepted standards of internal controls. All CCPS employees are responsible for complying with the policies and procedures described below.

II. CCPS EMPLOYEE RESPONSIBILITIES

All CCPS employees are responsible for exercising due care over CCPS funds (public funds) and comply with CCPS Board Policies and Procedures.

Board Policy CB (**Administrative Personnel Ethics**):

An effective school system requires employees of integrity, high ideals and expectations, and sensitivity to other individuals in the school environment. Employees must take personal responsibility for understanding the system's ethical standards and applying them in daily activities. All employees are expected to: ... Safeguard school property, equipment, and materials. Per Board Policy DIE (**Fraud Prevention**), employees who suspect financial fraud, impropriety or irregularity has occurred shall immediately report those suspicions to their immediate supervisor and/or the Superintendent/designee (*Internal Audit Department*), who shall have the primary responsibility for initiating necessary investigations. Employees shall practice good stewardship of District financial resources, including timely reporting of fraudulent expenditures.

Board Policy DIE found on CCPS website lists CCPS employees’ responsibilities to safeguard CCPS finances.

III. DEFINITION OF CASH

Cash is defined as coins, currency, checks, money orders, and any equivalents including, but not limited to, items with cash value.

IV. PROCEDURE STATEMENT

CCPS employees handling cash are subject to all provisions outlined herein and CCPS Board Policy. Substitute teachers or any other temporary CCPS employee is strictly prohibited from handling cash on behalf of CCPS.

Cash is not to be accepted or disbursed by CCPS employees unless the employee has been authorized by his / her assigned Administrator (Principal or Department Head) to handle cash for a specified purpose. A Cash Handling Acknowledgement form must be signed and submitted to the Bookkeeper annually.

When a CCPS employee receives cash, it should be receipted and secured promptly in the appropriate authorized safe. It is strictly prohibited to retain any cash collected for any reason, including but not limited to petty cash, change fund, authorized purchases, etc. All cash must be receipted at the time of collection and submitted to the Bookkeeper and receipted by the Bookkeeper or deposited in the school safe in-tact.

V. RECEIVING CASH

Only CCPS employees may receive cash on behalf of Clayton County Public Schools. Each time cash is received, an acceptable form of receipt must be **issued to the person** giving the cash. An exception to this requirement would be small amounts of coins accepted for charity.

- A. An acceptable receipt may be:
 1. Uniquely and consecutively pre-numbered CCPS receipts provided by CCPS Business Services, with a triplicate copy maintained to track the receipt of cash. All receipts used must be provided by CCPS Business Services.
 2. Pre-numbered tickets Ticket Sales Form (Athletics) or Ticket Accounting form (other school events) is required – games, events, or other admissions
 3. Inventory Forms / Order Sheets for (Concessions and Fundraisers)
 4. Other documentation authorized by Business Services
- B. The third receipt copy must remain in the CCPS receipt book. The first receipt copy is given to the person remitting cash and the second copy will be attached to the Cash Collection form. For voided receipts, (original copy and one (1) carbon copy) must remain in the receipt book.
- C. **Receipt Rule** – CCPS employee (collector of cash) should not issue a receipt to the Bookkeeper for the total cash collected. CCPS receipts must be issued at the time cash is collected. Money should never be collected and receipted at a later time.
- D. Acceptable forms of payment are:
 1. Currency – Departments must only accept payments in US funds
 2. Checks (In-state) and Money Orders
 - a. Must be made payable to the “School Name” or “Clayton County Public Schools”
 - b. Acceptance of checks require a valid driver’s license (if the individual writing the check does not have a driver’s license, a valid governmental picture I.D., such as an I.D. issued by a state department of public safety, or a passport, may be accepted as identification)

VI. SAFEGUARD CASH

Cash must be safeguarded from the time of collection until the cash is deposited in the authorized school safe or submitted to the Bookkeeper and receipted. All handlers of cash must ensure the cash is secured in a locked authorized safe until deposited in the bank.

Teachers, sponsors, or any other CCPS employees who collect cash on behalf of the District are accountable for properly safeguarding cash entrusted to them upon collection. **Leaving funds in the desk drawers, closet, unsecured, or unattended is not a form of safeguarding cash.**

All cash collected must be submitted to the Bookkeeper and receipted at the time the cash exchanges hands or dropped in the safe daily. It is the responsibility of the collector to safeguard cash and ensure the cash is submitted to the Bookkeeper accurately and timely. Funds should never be left in the building overnight, on your person, unsecured or unattended.

In the event you have knowledge or suspicion of missing, lost or stolen, cash; you must exercise due care and report the incident to CCPS Internal Audit Department Safety & Security immediately.

VII. RECEIPT BOOKS

All receipt books must be issued by CCPS Business Services to the Bookkeepers or designated department personnel. The Bookkeepers or designated department personnel must issue the CCPS receipt books to the teachers, sponsors, and staff. Bookkeepers are required to audit receipt books when cash is collected. Receipt books shall be turned in to the Bookkeeper with the Cash Collection form completed daily as cash is collected.

The Bookkeeper will balance the receipts against the collections. The receipt book will be returned to you with an accounting (School Cash) deposit receipt stapled to your last receipt written to indicate all receipts are balanced and accurate to produce a clear audit trail.

Cash shall be receipted and turned in to the Bookkeeper in the same form as collected (cash, check). Any discrepancies will need to be addressed immediately with the parties involved and the Principal. If a shortage arises, contact Internal Audit Department and Safety & Security to report the incident.

VIII. FUNDRAISERS OR CHARITIES

Schools: All fundraisers and/or charities must have documented authorization from the Principal on the Fundraiser Request form. The fundraiser request must also be entered in AS400 for the Principal and Area Superintendent approval. Funds should not be collected prior to the receipt of documented authorization from the Principal and the Area Superintendent.

Departments: All fundraisers and/or charities must be have documented authorization from the Department head and the Superintendent's office. Funds should not be collected prior to the receipt of documented authorization from the Department head and Superintendent's office.

IX. FIELD TRIPS

All field trips must be approved by the Area Superintendent and Principal prior to committing funds and / or collecting money from students. Inform and provide the Bookkeeper with detailed information to assist him/her in inputting your request, planning and computation of all transportation costs.

Plan ahead if a deposit is required from the vendor. Call and get the information, after the Principal has approved the field trip, collect the funds to ensure funds are available when it is time to pay. No field trip accounts are allowed to be negative due to lack of collections. If the funds are not available, the trip will need to be delayed or cancelled until enough funds are collected to cover the expenses associated with the field trip.

Appendix B

External Support Organizations and Clubs Guidelines

External Support Organizations and Clubs (“ESOC”) is defined as a group of individuals (parents or community members) who support a particular school function within the Clayton County Public Schools. Parent/Teacher Associations are included therein.

All ESOC are required to register with the school they are supporting for School Year 15/16. The business address of the ESOC must be provided to the Principal, along with the signatory authorities of the bank account of the ESOC (minimum of two signatures), and the federal tax identification number of the ESOC. A master of all active ESOC will be maintained by the school.

The written yearly budget shall be developed with input from the school’s Principal. The ESOC budget will be designed to support the program needs that cannot be met by the school. A monthly bank statement will be submitted to the Principal. All fundraisers to be conducted by the ESOC on school grounds must have prior written approval of the Principal.

All ESOC are encouraged to become incorporated and to file with the Internal Revenue Service for 501(c) (3) non-profit, charitable status. ESOC are responsible for their own tax filings and accounting and must obtain their own federal tax identification number. ESOC cannot use the Clayton County School District sales tax exempt number, or the Clayton County School Districts federal tax identification number.

The Principal or his/her designated representative is strongly encouraged to attend all ESOC meetings of the general membership and may attend other ESOC meetings at his/her discretion.

No ESOC may require or mandate students to participate in a fund raising activity of the particular ESOC in order to be involved in the activity which the ESOC supports. ESOC activities must not conflict with, or detract from, instructional time.

Clayton County Public Schools recognizes ESOC groups, comprised of parents, have significant autonomy. While CCPS allows ESOC this latitude, they also hold the clubs accountable to all applicable Georgia laws and all applicable CCPS guidelines, including those pertaining to fund-raising and advertising, and sound business practices. The school and school system assumes no accountability or liability for ESOC funds. Any financial obligation incurred by an ESOC shall be the sole responsibility of the ESOC. The bonding of all officers of the ESOC is encouraged, but if the club’s annual proceeds are \$25,000 or more, bonding of the clubs officers are required.

The Principal may suspend operations of any ESOC that does not adhere to these guidelines, or for inappropriate conduct or activity, including, but not limited to those that exhibit serious financial irregularities. The assets of the dissolved ESOC will be disbursed in accordance with the bylaws of the ESOC and the laws of the State of Georgia. If the ESOC has no bylaws, then, upon dissolution, its assets will become the property of the schools district.

ESOC may not engage in activities (to include fundraising) on behalf of a school system activity without the express written permission of the school’s Principal. Under no circumstances shall ESOC funds be collected by a faculty or staff member of the school or commingled in any account with school activity funds or school system. Under no circumstances shall the ESOC collect fees for student activities on behalf of the school or as a representative of the school, i.e. class or extracurricular fees, yearbook sales, school administered fundraisers, school store, etc.

All gifts given to school by an ESOC will be accepted by the Principal, with a signed statement, a copy of which shall be given to the ESOC, indicating that the gift has become the property of the Clayton County Public Schools District, with the school becoming the custodian of the gift.

Appendix B

External Support Organization / Club Registration Form

School: _____ Date: _____

Name of Support Organization: _____

Mailing Address: _____ Phone: _____

School Activity (in support of): _____

Describe the Support Organization Mission and Operations (attach additional sheets if necessary):

Please list the name and title of each Officer:

The following items must be submitted to the principal along with this form:

1. A list of Officers
2. The address portion of the bank statement.
3. Signature card from the bank showing who is allowed to sign on the account.
4. Tax Exemption number (should be separate from that of the school).

By signing below, the support organization agrees to familiarize themselves with and abide by the External Support Organization and Club Guidelines.

President of Organization: _____ Date: _____

Official Use Only

School Principal: _____ Date: _____

Appendix C

Fundraiser Request Form

School _____

Club/Sport/Organization _____

Coach/Sponsor/Leader _____

Proposed Fundraising Activity (be specific)-

The money is being raised for what purpose

How will fundraiser sales be conducted (ex. Concession, tickets, etc.)

Fundraiser Begin Date _____

Fundraiser End Date _____

I understand this form must be completed, signed, and submitted to the Principals office no later than 10 days prior to the event. Failure to do so may result in denial of the activity. I understand my class/team/club/organization cannot conduct fundraising activities without the Principal's approval. I understand that the Fundraiser Financial Statement must be submitted to the Bookkeeper within two (2) weeks of the completion of the activity.

Coach/Sponsor/Leader Signature _____

Date _____

THIS FUNDRAISER CAN NOT BEGIN UNTIL APPROVED

____ Approved

____ Not Approved

Principals Signature _____

Date _____

Appendix D

Fundraiser Financial Statement

Type of Fundraiser/ Activity:	<input type="text"/>
Date(s) of the Fundraiser:	<input type="text"/>
Coach/Sponsor/Leader:	<input type="text"/>

List the sources of funds collected:

<input type="text"/>	\$ <input type="text"/>	
<input type="text"/>	\$ <input type="text"/>	
<input type="text"/>	\$ <input type="text"/>	
Total		\$ <input type="text"/>

List all expenses:

<input type="text"/>	\$ _____	
<input type="text"/>	\$ _____	
<input type="text"/>	\$ _____	
Total		\$ _____

Profit/Loss from this Fundraiser \$ _____

Comments: (Attach additional paperwork if necessary)

Signature: _____

Date _____