

AIKEN COUNTY PUBLIC SCHOOLS

SAF Procedures Manual

1000 Brookhaven Drive
Aiken, SC 29803

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Introduction

This manual establishes regulations, rules, and operating procedures for the administration of school activity funds. Areas and schools shall comply with all regulations, rules, and operating procedures set forth in the manual. Revisions will be adopted as needed. Revised 22-23 school year

Purpose of Student Activity Funds

Student activity funds exist to

- Promote the education, general welfare, and morale of students
- Finance the “normal program of student activities not otherwise financed”

Student activity funds are to be used to enhance, not conflict, with the educational program provided by the Aiken County Board of Education.

In addition to funds directly relating to student or general school activities, certain funds may be held in trust for organizations or departments for various specified purposes. All funds handled by the school are governed by the policies and procedures set forth in this manual and by the Aiken County Board of Education policies.

Activity Funds Defined

Money collected and expended within a school shall be used for financing the normal program of school activities and for other purposes consistent with the school program as established and approved by the Aiken County Board of Education. Such funds are the responsibility of the Board and it shall be the duty of the Board to see that they are properly accounted for through the use of generally accepted accounting principles and effectively administered through adherence to activity fund policies of the Board.

Included in the activity funds of the school/area office shall be summer program activities, funds derived from school athletic events, gifts, and contributions made by the band or athletic booster clubs, civic organizations, parent-teacher organizations, commercial agencies, and all other similar money, properties, or benefits.

The following circumstances require deposit of all receipts in the activity funds and preclude any other treatment:

- Funds are collected within the school

- A school district employee holds merchandise for resale or collects funds in his/her capacity as an employee
- Funds collected by recognized student groups
- Funds are collected in relation to the activities that are considered as “extra class” activities or an extension of the school program. For example: all sports, performances by bands, orchestras, chorus, and dramatic or other curriculum groups that are trained and directed by school district employees as a part of their employee assignment. All business transactions allied to these events such as programs and concessions are also considered school activities if conducted by school district employees or students.
- Funds derived by merchandising activities, where the merchandise is purchased by or in the name of the school, shipped to the school or a school district employee, or comes at any time into the direct custody of a school district employee or on school property.

The following are some examples of activities that might be properly construed and conducted as external fund activities when publicly announced as being for the benefit of the outside organization and would not be subject to deposit or accountability as school money:

- Carnivals, barbecues, dinners, and similar activities conducted entirely by the outside organization.
- Benefit shows or performances by non-school groups, such as college or professional music and drama groups, when arrangements are made by the outside organization.
- Merchandising services, such as candy sales, etc. handled by PTA/Booster Clubs, when the PTA/Booster Clubs orders all merchandise **in its name, completely mans the sales activity, and handles the receipts and disbursement of money. PTO/Booster Clubs, should never use the schools name or tax I.D. number when making purchases or opening accounts of any type.**
- Sales of any merchandise by outside parent or civic groups.
- Concession sales at athletic events by booster parents.

The above types of activities do not preclude the participation of a school district employee, as long as he/she does not act as an agent or is not in pursuit of his/her responsibilities for the School District.

The monies arising from activities or projects conducted or sponsored by outside organizations, or for which such organizations are exclusively responsible are monies of the organization and are not school monies, even though the activities may be held on school premises. These monies are, therefore, not subject to deposit or accountability as school monies. Such funds are not activity funds unless they are donated to the school for specific or general purposes.

Responsibility

The responsibility for safeguarding, accounting for, and maintaining the student activity funds in accordance with this manual and Board policy is that of the principal for each school. The duties, which must be performed in providing proper management and security within the school, maybe delegated to other staff, but the responsibility and accountability remains ultimately with the principal. Assistant Superintendents:

- Becoming familiar with and enforcing the provisions included in this manual.
- Approving fund raising projects.
- Approving field trips outside of Aiken County School District.

Principals:

- Becoming familiar with and enforcing the provisions of this manual.
- Insuring that the School Bookkeeper is properly instructed as to the duties to be performed, instructed in proper methods and procedures, and is provided with sufficient supervision and guidance.
- Insuring that all personnel are familiar with the procedures in the manual.
- Reviewing and analyzing the status of the school's student activity funds monthly. The review should include, but not be limited to the following: reviewing account balances, reviewing cash position (considering reserved funds and commitments), and assessing the reasonableness of reported receipts and disbursements to include comparisons with previous periods.
- Reviewing check requisitions for payment to insure that invoices/packing slips are properly matched and attached to the request.
- Assuming responsibility for the transportation of deposits to the bank, either personally or through appropriate arrangement.

- Assuring that adequate facilities and physical controls are available and are used for the protection of cash and other assets.
- Monitoring the operation of revenue-producing activities with a view to avoid unanticipated losses. This includes the approval of all fund-raising projects.
- Assuming responsibility for correcting all audit, findings reported by the internal auditor.

Assistant Principals:

Assistant principals will perform duties as delegated by the principal. All assistant principals will be familiar with the provisions of this manual. Principal will make sure that you have been trained and informed of any changes.

School Bookkeeper:

Under the supervision of the principal, the School Bookkeeper will receive, receipt, deposit (if assigned by the principal), account for, and document all transactions for student activity funds, except otherwise directed by the principal. The School Bookkeeper, under direction of the principal, will comply with all applicable provisions of this manual and perform the following:

- Deposit all funds intact daily.
- Enter deposit no later than the next school day.
- Maintain all required records on a current and accurate basis.
- Submit all required reports promptly and accurately.
- Keep the principal informed of all real or potential problems.

Fund Sponsors and Other School Personnel:

- Fund sponsors, student representatives, and other individuals with duties affecting student activity funds will become familiar with and comply with all applicable sections of this manual.
- Persons responsible for activities for which a student activity account is maintained will review the financial operations and position of the account monthly. Major activities involving large amounts with considerable activity must be reviewed weekly.
- All school student activity fund activities will be supervised and guided by a fund sponsor appointed to that position by the school principal.

Fund Sponsors:

- Submitting and obtaining approval of a fund-raising request form from the principal and Assistant Superintendent.
- Submitting purchase requests to the principal.
- Assuring that the billings pertinent to the fund and received by the School Bookkeeper are correct prior to payment.
- Assuring that the School Bookkeeper has on file copies of contract agreements, etc. that are applicable to the obligations of the fund.
- Collecting and receipting money received from students/parents.
- Depositing funds promptly with the School Bookkeeper.
- The solvency of the fund and the propriety of the school activity. Final responsibility and accountability lie with the principal.

Level Bookkeeper:

Verify the items sent from the school level, to include steps listed above. For your information, also note steps provided below.

- When using a Request for Check Preparation, provide the vendor number and name. Level bookkeeper will verify the information supplied by the school.
- Forms that do not have valid account numbers and appropriate signatures will be returned. ****Please double-check that local numbers have been set up in CSI before sending through to accounts payable****
- All check requests must have supporting documentation attached before item is processed. Level bookkeeper please verify attachments.
- The District pays by original invoice. When not available, reproduced invoices must be noted indicating original is unavailable
- Circle on the invoice the amount to be paid. Level bookkeeper, please verify.
- If more than one account number is used, please note on the invoice the amount to be charged to each account. The total of the breakdown between

accounts should equal the total amount of the invoice. Level bookkeeper, please verify.

- Sales tax not charged on the invoice still must be remitted to the State of S.C. Clearly identify on the invoice any items that we would owe sales tax on. (Suggestion: with a red pen, use the notation “sales tax Y” to indicate “yes, pay sales tax” on any applicable item) Level bookkeeper, please verify
- Sales tax will be posted to school accounts once per month.
- Please tape any receipts to a blank 8 1/2 x 11 sheet of paper. Level bookkeeper, please verify
- Any invoices smaller in size than an 8 1/2 x 11 sheet of paper should also be taped to a blank sheet (for scanning purposes). Level bookkeeper, please verify
- If a statement is involved, please make sure the check request amount is the same as the statement amount. Please include receipts to back up each transaction. Level bookkeeper, please verify
- For any request that needs the original attachment to be included with the check (i.e. conference registration), make a copy of what needs to be sent before submitting for payment. Level bookkeeper, please verify
- Indicate in the Notes section of the check request what items should be forwarded with payment. Level bookkeeper, please verify

Once all items have been verified for accuracy, level bookkeepers will do the following:

- Group all check request, invoices, and permission to purchase forms together by “running a tape” to balance. This is referred to as a “batch”. We suggest running the tape twice: once using the amounts on the invoices, once using the amounts on the check request. Initial and date the tape after verifying both amounts are the same.

Uniformity of System and Basic Records

All activity fund accounting shall be kept according to this manual. The wording of forms contained in this manual may be adapted to local school or area situations as long as the essential characteristics are retained. Principal’s may add requirements

beyond those listed in this manual. The deletion or diminishment of proscribed practices requires Cabinet approval.

Assets Other Than Operating Cash

All money or other assets belonging to the school or area, or for which the school or area is responsible, must be reflected in the student activity fund records. Savings accounts, certificates of deposit, earned interest, etc., must be included, regardless of when acquired. The Division of Fiscal Services may be contacted for proper handling of these transactions, if further assistance is needed.

Audits of Student Activity Funds

District policy requires that the Internal Audit Department audit student activity funds. Schools bookkeeper will be audited periodically and for principal and School Bookkeeper changes.

Principals are required to:

- Provide a work area adjacent to the student activity funds records. If possible, the work area should have internet access.
- Make all records available.
- Make the School Bookkeeper available during the audit for information and clarification relative to records, procedures, compliance, etc.

Every effort will be made to complete audits as efficiently and with as little disruption of school routine as possible.

Following the fieldwork portion of the audit, the internal auditor will issue a Summary and Observations Report stating the audit results. The internal auditor will review this summary with the principal and school bookkeeper and forward a copy to the Assistant Superintendent. Major findings will be reviewed with the Assistant Superintendent, level bookkeeper, principal and school bookkeeper at the Assistant Superintendents request. All major findings require a response from the principal within ten (10) days.

The audit draft report and response (if any) will be sent to the District Superintendent by the Internal Auditor. Copies of the final audit report will be sent to the Board, administration, principal, Assistant Superintendent, and to others as deemed appropriate.

Audit Findings/Rating System

The audit findings listed below represent *some* of the more prevalent findings associated with student activity funds. This listing is not intended to be all-inclusive, but instead, is intended to aid principals and bookkeepers in understanding the types of conditions considered as audit findings. Following the list of findings is an explanation of the current rating system. The Auditor reserves the right to re-classify or add to this list as necessary. If a principal, or school bookkeeper report an item that would be a major audit finding to the internal auditor within 2 business days this would be listed on the audit as self-reported.

Major Audit Findings

Cash Receipts

- Missing or untraceable funds
- Missing receipt books (unavailable during the audit)
- Negligence of completing a request for refund form 10%
- Negligence of completing a permission to purchase form before purchase is made 10%
- Negligent receipting practices by teachers (not issuing receipts, not turning in monies, etc.)
- Cash kept in unsafe area (not in locked vault, cabinet, or desk; other staff have access)
- Teacher deposits not reconciled with receipts
- Deposits not made on the day the money is received (if money is collected after hours, dropping the money in the bank's night depository for pick-up and deposit the next day is acceptable, or if the total amount of cash in the school is less than \$200 including change funds and/or petty cash)
- Absence of a backup person to make deposits and issue receipts
- Teacher receipts turned in late (10% or more of receipts tested during an audit)

Cash Disbursements

- Absence of appropriate reviews and approvals of transactions (purchases and or disbursements not approved)
- Purchase orders not issued prior to purchase of goods/services (10% or more of disbursements tested during audit)

- Invoices paid past the due date (10% or more of disbursements tested during audit)
- Absence of a system to document the receipt of goods and services prior to payment

Athletics

- Absence of Ticket Inventory Control Log
- Absence of Gate Reconciliation forms for athletic events

Student Stores/Canteen/Vending Sales

- No comparison of purchases to sales on canteen, non-commission vending machines, or student store activity
- Lack of dual control over canteen, non-commission vending machine, or student store monies (2 people to empty machines and count money)

Registration

- Evidence of failure to control procedures (not verifying cash, not receipting all money collected, more than one person using a cash box, etc.)

Miscellaneous

- More than \$200 kept in the school overnight
- Absence of appropriate separation of duties (authorization, custody, and record keeping performed by one person)
- Violation of county, state, or federal law
- Evidence of willful wrongdoing by employees or administration, including manipulation, falsification, or alteration of accounting records
- Evidence of intentional management override of control procedures by persons in authority
- Minor audit findings not remedied by the next audit.
- Weakness in internal controls

Minor Audit Findings

- Petty cash out of balance because of improper actions or carelessness

- Improper teacher receipting (absence of form of money received, amount received not legibly written, etc.)
- Improper office receipting (absence of form of money received, amount received not legibly written, etc.)
- Improper backup procedures, or no backup of data files
- Files not maintained in accordance with the Procedures Manual for Student Activity Funds
- Failure to consistently reconcile teacher deposits to teacher receipt books

Self-Report

Any item considered a major audit finding that is reported within two business days to the internal auditor, Assistant Superintendent, principal, or school bookkeeper, and internal audit secretary.

Three self-reports sent to Internal Auditor, Assistant Superintendent, Principal or school secretary and Internal Audit Secretary within 4 months that are similar or like will be considered a minor finding.

If a fourth self-report that is similar or like are reported during the remainder of the school year it will be considered a major audit finding.

Rating System

Exemplary

No audit findings were noted during the audit.

A school with not audit findings maintains accurate and reliable financial records, complies with all policies, procedures, and laws, and maintains an adequate internal control system to safeguard assets.

Satisfactory

No major audit findings were noted during the audit.

Minor audit findings are not reported to the Board.

Needs Improvement

Three or less major findings were noted during the audit.

The principal is required to respond to each major audit finding in writing.

The area assistant superintendent is required to monitor the school until the major audit finding(s) are corrected.

Major audit findings and the principal's responses are reported to the Board.

Unsatisfactory

Four or more major findings were noted during the audit.

The principal and area assistant superintendent are required to respond to each major finding in writing.

The area assistant superintendent is required to monitor the school closely until all findings are remedied.

Major findings and the responses of the principal and area assistant superintendent are reported to the Board.

Collection of Money

All money collected during the day must be deposited intact in the bank on the same day. For example, if \$250.02 in cash and \$40.00 in checks is collected during the day, a deposit for \$290.02 consisting of \$250.02 in cash and \$40.00 in checks must be deposited that day.

No checks may be cashed from receipts.

No cash expenditures are to be made from receipts. Such expenditures may be made from an approved petty cash fund.

Bank Statements (Level Bookkeeper)

Bank statements must be reconciled at the end of each calendar month.

A list of outstanding checks showing the check numbers and amounts shall be prepared. The bank balance plus deposits in transit and all cash on hand in the school, less the total of outstanding checks, will equal the balance shown in the general ledger cash account.

Replacement of lost checks (Level Bookkeeper)

- Issue a stop payment
- VOID Check in CSI
- Inform school to reprocess paperwork

Control Log

A control log for teacher receipt books should be completed at the beginning of each school year. This log should list all receipt books used by teachers, guidance counselors, librarians, activity sponsors, etc. A separate log should be kept to record receipt books used by the School Bookkeeper. **Receipt books should be disbursed and collected on a daily basis.**

When a school is audited, these forms will be used to verify the number of receipt books issued and that all receipt books are on hand.

This form will not be stocked in the warehouse, but can be copied from the sample provided (Form SAF1).

Issuing Receipt Books

In order to identify receipt books by fiscal year and to maintain a tally of the number of receipt books issued, the bookkeeper should assign a number to each receipt book when it is issued. For example, T03-01, T03-02, T03-03, etc. for receipt books issued for teachers and B03-01, B03-02, B03-03, etc. for receipt books used by the School Bookkeeper. Do not assign a receipt book a number until the book is issued. The receipt book's number should be recorded on the control sheet and on the face of the receipt book. Receipt books not used may be rolled over to the following school year. These receipt books should be recorded on the control sheet without a number being assigned until put in use.

In the spaces provided on the Control Log for Receipt Books:

- Have the teacher sign the control sheet.
- Record the beginning and ending receipt numbers contained in the receipt book issued.
- Record the date issued.

Turn in of Receipt Books

All receipt books should be turned in daily, and during an audit all receipt books issued must be turned in to the School Bookkeeper. At this time, the following information should be recorded on the control sheet.

- The date the receipt book is returned.
- The initials of the individual that receives the book
- An indication that the receipt book was returned intact and has no torn-out receipts

Filing and Storage

Receipt books should be filed in numerical order (assigned number order). Boxes should be clearly labeled to indicate the numbers of the receipt books and the fiscal year in which they were used. Receipt books and other financial records must be kept a minimum of 5 years.

Lost Receipt Books

In the event a receipt book is lost, the following procedure is to be followed. After every effort has been made to locate the receipt book, the responsible individual will write a statement indicating the book has been lost and that all monies have been turned over to the School Bookkeeper. The statement should include the beginning and ending receipt numbers contained within the lost book, and the signature of the principal indicating that he/she is aware of the lost receipt book. This statement should be attached to the control log with an entry on the log indicating the receipt book is lost. A copy of the statement should be sent to the internal auditor.

Principal's Audit

Principals are required to audit office and teacher receipt books at least twice a year. This audit can be completed at mid-year, end of school year or as receipt books are returned during the school year (Form SAF2).

All money received from students must be receipted with the exception of ticket sales, lunch sales, student store sales, and concessions. Miscellaneous (library fines) charges of \$.99 or less must be itemized on a spreadsheet form and turned in with the monies collected to the School Bookkeeper (SAF15). The School Bookkeeper will receipt these funds in their receipt book and then make deposit. The School Bookkeeper should attach spreadsheet to deposit. Use school receipt books only to receipt money that will be deposited in the school's account. Do not use the school receipt books to collect money for other organizations, such as, PTO, PTA or Booster Clubs.

Obtain all receipt books for school use from the School Bookkeeper.
The following information must be included on each teacher receipt:

1. Date
2. Student's name
3. Total amount of money received legibly written in words and numbers
4. Name or names of accounts to be posted
5. Form of money collected and amount of each

Give the student the original of the teacher receipt and retain the copy in the receipt book.

Teachers are responsible for money collected while it is in their possession. During class time, cash receipts should be locked in a file cabinet, desk drawer, etc.

Before turning money in to the School Bookkeeper, complete a Report of Monies Collected form (SAF3) if the money collected by the teacher is comprised of more than one teacher receipt. See Procedure 1.5 for details on how to complete this form.

Turn the Report of Monies Collected form, teacher receipt book, and all money collected in to the School Bookkeeper on the day the money is collected. If money is turned in after the deposit has been made, the School Bookkeeper must receipt the money on the day it is turned in. Indicate on the office receipt the time of day, or that the money was received after the deposit was made

and lock it in the school vault for deposit on the following day. If this money is over \$200 or will cause the school to have more than \$200 overnight (include petty cash if applicable), another deposit may be prepared, or the money may be dropped at the bank in a locking bank bag for safekeeping until it is deposited the following day.

Under no circumstances should an employee deposit school money in his/her personal bank account.

All money collected by teachers for the school must be deposited with the School Bookkeeper. **Never deposit school money in a personal bank account.**

Monies Collected After School Hours must be receipted. A Report of Monies Collected form will be completed, signed by the teacher and verified by another individual (teacher aide, school volunteer). The teacher will notify the principal or assistant principal of this amount and where it will be kept until presented for deposit the next day. **If over \$200.00 this money will need to be dropped for safekeeping at the bank.** The teacher will be responsible for the money until it is turned into the office.

In the teacher's presence, the School Bookkeeper will count and reconcile the money turned in with the corresponding teacher receipts. After verifying the money turned in, the School Bookkeeper will issue an office receipt. Staple the office receipt in the teacher's receipt book, directly behind the last receipt issued. Do not staple all receipts for that deposit with the office receipt. The office receipt may be folded but not in such a way that the information it contains is mutilated, or obscured.

Voids

Write "VOID" on all voided or skipped receipts along, with reason for the void and retain both copies in the receipt book. Void receipts should be included on the report of monies.

Principals are required to conduct an audit of teacher receipts at least twice a year example (Spring Break and Winter Break). All teacher receipt books should have an audit performed.

The purpose of this audit is to verify that:

- All money received by teachers from students is receipted
- Teacher receipts are turned in to the School Bookkeeper on the day received
- Teacher receipts are completed according to Procedure 1.3
- Office receipts are stapled behind the teacher receipts in the teacher receipt book
- All voided teacher receipts are intact (original and copy retained in the book)

Use the Principal's Audit of Receipt Books form (SAF2) to record the results.

The Report of Monies Collected form is the supporting document for the office receipt and must be completed by a teacher prior to turning in money to the School Bookkeeper.

The following information must be shown on the Report of Monies Collected form:

- Date
- Accounts to be posted
- Beginning and ending teacher receipt numbers issued for that deposit
- Signature of teacher
- Total cash
- Total checks
- Total remitted

This form summarizes the receipts for each teacher. Teachers may keep a copy of the Report of Monies Collected form for their records, but it is not required.

Two people must count vending machines money, concession money, student store money and athletic ticket sales. Both must sign the Report of Monies Collected form.

The School Bookkeeper will record the office receipt number on the Report of Monies Collected form and on receipt that is issued by School Bookkeeper. A copy of the Report of Monies must be filed with the corresponding office receipt and included in the Cash Receipts file.

A Report of Monies Collected form for one teacher receipt is not required.

A pre-numbered receipt must be written for all money collected by the School Bookkeeper.

Processing Teacher Receipts

The Bookkeeper will count money to be receipted in the presence of the teacher turning the money in, except in extenuating circumstances.

The Bookkeeper will verify that the money received equals the corresponding teacher receipts and indicate in the teacher's receipt book the last receipt for which money was turned in. For example, if a teacher's receipt book indicates that the teacher issued three receipts: Receipt Number 1001 for \$3.00, Receipt Number 1002 for \$1.50, and Receipt Number 1003 for \$5.00. The total amount of money turned in should be \$9.50. The Bookkeeper will indicate on Receipt Number 1003 in the teacher's receipt book that all money up until this receipt has been turned in. This can be accomplished by stapling the office receipt on the back of Receipt Number 1003. In extenuating circumstances, the bookkeeper may receipt funds that are brought into the school. This is not to be a practice but may be used when no one else is available to receipt from time to time (summer time, teacher workdays, etc....).

Obtaining and Ordering of Receipt Books

3-part receipt books must be used for office receipts and can be obtained from the warehouse. The 3-part receipt books are strictly for the use of the Bookkeeper. Do not issue 3-part receipt books to a teacher.

Distribution of Office Receipts

White Original:	Give to the teacher or individual turning in money
Yellow Copy:	File with the corresponding Report of Monies Collected form, deposit breakdown sheet, and a duplicate of the deposit slip
Pink Copy:	Retain in the receipt book

If a receipt must be voided, write “VOID” on the receipt and an explanation for voiding the receipt. All three copies of a voided receipt must remain in the receipt book.

PROCEDURE 1.6

INCOME: OFFICE RECEIPTS

PG 2 OF 2 REV 2

Responsibility for Teacher Deposits

The Bookkeeper is responsible for money collected from teachers and others until the money is deposited. All cash must be secured in a safe location during the day. Acceptable means of securing cash in order of preference include: a locked safe, a locked file cabinet, or a locked desk. Never leave cash in a money box unsecured.

Office Receipt Requirements

Office receipts must include the following information:

1. Date
2. Teacher's name
3. The total amount receipted legibly written in words and numbers
4. The name(s) of account(s) for which the money is being receipted
5. Total of cash received and total of checks received
6. Beginning and ending teacher receipt numbers the monies cover

The beginning and ending receipt numbers issued during the fiscal year must be entered in the Control Log for receipt books.

In accordance with Procedure 1.6, give the original receipt to the individual remitting the cash and file a copy in the cash receipts file. The printed list serves as the numerical copy.

All other applicable procedures regarding office receipts apply.

Cash Receipts File

For each deposit, staple the deposit breakdown form, duplicate deposit slip, copy of the office receipt(s), Report of Monies Collected form(s), ticket sales report(s), etc. together with the deposit breakdown form on top. These items should be filed in a Cash Receipts file by deposit number.

All cash receipts (money collected) must be deposited on that day and entered into the accounting software no later than the following school day. No money should be held overnight, over the weekend, or kept in the employee's homes. If the bank is closed, use the night depository service.

At the end of the day, prepare a deposit slip in duplicate for all money received and receipted that day. The duplicate copy is attached to a copy of that day's Deposit Breakdown sheet which should contain bank deposit date, beginning and ending receipt numbers, and signature of person who made deposit, along with the appropriate Report of Monies Collected form(s).

Make sure the date and total deposited (cash amount and check amount) are written on the deposit slip. Make sure the total office receipts written for the day equal the deposit amount. Void all deposit slips with errors.

Do not type the school's name on the deposit slip in the same location that the bank uses to verify (imprint) the deposit slip. Doing so obscures imprinted information.

The Bookkeeper or other designated school district employee will take the deposit to the bank. Be sure to get a receipt for the money deposited. Verify that the receipt is for the correct amount, account number, and date.

Cash Receipts File

For each deposit, staple the deposit breakdown form, duplicate deposit slip, copy of the office receipt(s), Report of Monies Collected form(s), ticket sales report(s), etc. together with the deposit breakdown form on top. These items should be filed in a Cash Receipts file by deposit number.

If money collected after hours cannot be deposited, schools must use safety bags. Safety bags can be obtained from your bank and are used to retain funds in a bank overnight. The funds will not be processed as a deposit until or unless properly reviewed by the School Bookkeeper and re-presented at the bank. Funds handled in this manner must be deposited on the next banking day. In case of a discrepancy in the deposit, the School Bookkeeper will notify the depositor, who is responsible for reconciling the difference.

The Deposit Breakdown Sheet is used to breakdown the deposit in the activity accounts and amount attributed to each.

Complete this form in duplicate, and retain the copy in the Cash Receipts File.

The Deposit Breakdown Sheet must include the date, deposit number, the amount to post to each activity account, total deposit, total cash, total checks, office receipt numbers, and the School Bookkeeper's signature.

Deposit *unrestricted* donations in the donation or sundry/administration activity account.

Deposit *restricted* donations in the account for which the donation was made.

Disburse restricted donations in accordance with the donor's instructions while adhering to all Board policies (over \$1000.00 must be sent to federal programs). Principal must send a thank you note to donor.

Issue an office receipt for all donations. For individual donations, where the identity of the donor is known, forward the receipt and a letter signed by the principal thanking the donor.

Post donations received to pupil activity account 1920; donations and contributions.

Rental income is maintained by the school. Funds should be collected for energy cost and sent to the district office on a quarterly basis by the bookkeeper. Funds should also, be collected for consumables (paper towel, toilet paper, and soap) and sent to the school.

Collection

NSF checks if returned by the bank to the district for notification. The Level Bookkeeper will forward returned check information to Envision Payment Solutions for collection of NFS checks as soon as possible.

Collection efforts are handled by Envision Payment Solution to be contacted @ 800-618-1110 (toll-free).

NSF checks are entered into CSI by the Level Bookkeeper, per school. A copy of the returned check is sent to the school bookkeeper to keep on file until the check is cleared by Envision Payment Solutions.

Schools may refuse to accept checks for payment of fees and other charges from parents/students from whom the school has previously received an unpaid NSF check, **contingent upon notification**.

Notification

Notification of the NSF check policy must be contained in registration information, in newsletters, and in letters requesting payment of NSF checks.

Charges for NSF Checks

In the state of South Carolina, a fee of up to \$30.00 *S. C. Code Ann. § 34-11-70 (2002)* can be collected for each NSF check received by a school, contingent upon notification.

Deposit of Payment of NSF Checks

Payment of an NSF check consists of cash payments by the individual or payment by the bank. Payment of funds are deposited via ACH Payment to the bank. A bank fee may apply to NSF checks.

All checks received in the mail must be immediately stamped with the correct endorsement data.

A log of all checks and cash received in the mail must be kept for each fiscal year only when someone other than the bookkeeper opens the incoming mail; for example, the school secretary. The log should contain the following items:

- The date the check/cash is received
- Name of sender
- Amount
- Check number
- Reason for sending check/cash; such as donation, fee payment, etc.

Once the above information has been recorded in the log and checks are stamped with endorsement data, the checks are to be given to the bookkeeper. File the log sheet in the Cash Receipts file at the end of the fiscal year.

Purpose: To establish the basic structure for the assessment of student fees, fines, and charges.

Fees

The board recognizes that it may charge student fees to offset the cost of educational materials and supplies. The board finds that in view of the history of the level of state funding for the public schools, the imposition of school fees (matriculation fees), as authorized by state law, is essential to the success of the educational mission of the district. However, the district will not deny any student an education because of his/her failure to pay these supplementary charges.

The district administration will annually establish the fee schedules. No school will charge a fee that has not been approved.

School fees (matriculation charges) are those fees required of all students enrolled in a given school for a school year. Certain charges such as band instrument rentals or purchases or career and technology course equipment and supplies are not considered "school fees" or "matriculation charges."

The board recognizes that some students are entitled to reduced fees or are exempt altogether by law. Further, the board realizes that some students—although not exempt or entitled to reduction by law—may nevertheless be unable to pay these fees in one installment. The principal has the discretion to authorize a schedule of payments, in such cases. The principal will notify the appropriate Assistant Superintendent when alternative arrangements are made.

Fines and Charges

No student is exempt from charges for books, lockers, materials, supplies, and equipment that are lost or damaged.

In order to have a uniform procedure for keeping track of all fees, fines and charges all school bookkeepers must use PowerSchool to keep up with textbook fees, registration fees and any other fees or fines. Librarians will send an electronic spreadsheet and textbook coordinators will send a listing of book fines/fees to the school bookkeeper quarterly (two weeks before report cards are issued) with what fees/fines are owed. The bookkeeper will enter this information in PowerSchool. The school bookkeeper will send out

quarterly, or more often at the principal's discretion notices to parent(s)/guardian(s) as to what fees or fines are due. This notice will go out when report cards are issued starting October 30, 2018. The bookkeeper will print a friendly reminder to the parent(s) /guardian(s) and have it attached to the report card. If you would prefer to put the note on the report card that is acceptable also. All fees/fines must be broken down with an explanation of what they are (for example, \$5.00 for textbook, \$25.00 for registration fees, \$10.00 for library book). At the end of the school year, fees/fines will not be cleared out. If a middle school collects fees/fines that are due to elementary or a high school collects fees/fines that are due to elementary, or middle, the funds should be transferred to the correct school.

All fees should be entered into PowerSchool no later than June 15 of every year. The bookkeeper from each school will share this information for rising/transferring student with the feeder school.

Students who have not paid fees **MAY NOT** participate in other paid activities (Dances, Prom, Field Day, paid parking passes, etc.)– this includes seniors and senior events.

Seniors who do not pay their registration fees past or present nor have turned in a laptop or paid for the laptop **WILL NOT** participate in the graduation ceremony and may pick up their diploma on the next business day.

Permission to Purchase Form

A permission to purchase form must be completed before any purchase is made. Up to \$2500.00 only requires the signature of the bookkeeper, and the principal. Exceptions to having a permission to purchase form are (field trips, fundraisers as long as you have an approved field trip or fundraiser form. Also, the items must be listed on the form that you are selling. If not listed then you must do a permission to purchase form). If over \$2500.00 an Assistant Superintendent must also sign. Exceptions to over \$2500.00 signatures are (fundraisers, employee travel, and field trips unless using a charter bus company). The P-Card may be used with advance approval. Permission to Purchase Form should be attached to check requisition, P-card receipts, or purchase order.

Bank accounts are to be maintained by the Finance Department only. Under no circumstances may a school maintain a separate bank account.

Disbursements may be made from the school activity funds only for the purpose for which the money was collected. Fees may be disbursed only for instructional purposes. The principal must approve all disbursements.

- Expenditures less than \$1,500 do not require area advisory council approval.
- Expenditures must be **pre**-approved by the Principal.
- Expenditures which exceed \$1,500 must be pre-approved by the area advisory council and recorded in the official minutes of council meetings prior to the issuance of the check with the following exceptions:
 - Expenditures of \$1,500 to \$3,000 that have prior area council budgetary approval need not to be re-approved if in compliance with the procedures set forth in this manual and policy.
 - Approval by the Area Advisory Council is not required for those expenditures that exceed \$1,500 for the purchase of class rings, pictures, workbooks, textbooks, annuals, field trips, fundraisers and concession payments. Profits generated are subject to the above guidelines.
- Check/purchase order requests separated for the purpose of bypassing area advisory council approval are not allowed

Payments to athletic officials must be processed through the District Office. See Procedure 5.4 for details

- Payments for security at athletic and other events may be processed through the District Office. Records must be maintained for each individual listing the total payments for the calendar year.

All monies, except petty cash disbursements, must be disbursed by pre-numbered checks and no check may be issued without supporting invoices. No payments shall be made in the form of cash.

When goods or services have been received, the principal shall authorize in writing the payment of invoices in the form of a check requisition.

School-level bookkeepers:

- **Items up to \$2500 can be paid using a check requisition or purchasing card. Purchases over \$2500 require a purchase order, and in certain cases the P-card must be handled in acceptance with District procurement procedures.**
- **Complete the check request for processing by using both a valid account number and vendor number.**
- **On the invoice, circle the amount to be paid.**
- **If more than one account number is used, please note on the invoice the amount to be charged to each account. The total of the breakdown between accounts should equal the total amount of the invoice.**
- **Sales tax not charged on the invoice still must be remitted to the State of S.C. Clearly identify on the invoice any items that we would owe sales tax on. (Suggestion: with a red pen, use the notation “sales tax Y” to indicate “yes, pay sales tax” on any applicable item)**

- Attach invoice, permission to purchase form to completed check request and forward to your level bookkeeper

If paying a purchase order, instead of requesting a check, please do the following:

Once items are received, the school bookkeeper/authorized person is to verify actual items received and actual amounts charged match the PO. This person should sign and date the packing slip/invoice.

- Designate what's taxable/not taxable, as described above, on the PO before submitting for payment.
- When invoice price is different than PO, adjust unit and total cost before submitting for payment. Variances of \$25.00 or more must be approved by Purchasing.
- Contact the vendor for correct freight charges and accurate pricing before submitting the PO request to eliminate change orders after the fact.
- When quantity received is less than the quantity ordered, strike through and correct quantity received.
- When a line item is adjusted and multiple account numbers are used, identify the account number of the line item adjusted.
- Paying documents must be noted "RECEIVED" with a date, signature, and permission to purchase form attached.
- Partial payments may be made on purchase orders which are "open" purchase orders by making a copy of the purchase order and noting the amount to be paid on the copy. When the order is complete, the pink copy of the PO should be returned to accounts payable.
- If you have an outstanding PO and the invoice comes to your school/department, please forward immediately to accounts payable for payment.

- Complete a fixed asset document when requesting payment for an item of \$1,000 or more (including tax or freight). Accounts payable will not process the payment if the fixed asset document is not received.
- Forward the verified PO document to you finance for further processing.
- The level bookkeeper will give you a deadline to have all items to their office in order to meet district check printing deadline.

Deadline for accounts payable

The deadline for accounts payable is noted below. All checks are mailed. Checks cannot be picked up at Brookhaven.

BATCH/CHECK SCHEDULE

Work Schedule	Day/Time Due to Data Entry	Check Print Day	Check Mail Day
5 / 8 Hour Days	Tuesday/5:00pm	Thursday	Friday
4 / 10 Hour Days	Monday/5:45pm	Wednesday	Thursday

BATCH PAY GROUP NUMBERS: LEVEL BOOKKEEPER

FUND-751	FUND-754
FUND-752	FUND-755
FUND-753	FUND-756

This batch pay group number **MUST** be on the outside of the batch envelope:

- Verify and post all deposits as they are sent to you from the school. Deposit should post within 24 hours of receipt from school.
- Balance bank statement monthly and are due to the internal auditor by the 20th of the following month.

Prior to signing check requisitions, the Director of Finance should determine that the check requisitions have been properly prepared as to date, name of payee, explanation of what is purchased and amount. He/she should also be satisfied that proper supporting documentation is available for payment.

In no instance will a check be made out to cash.

All checks must include the following information:

- Date
- Vendor, organization, or individual's name (payee)
- Principal's or designee's signature
- Check amount in numeral and word form

List of same information on check stub for audit purposes

When old, unused checks are destroyed, a memorandum must be sent to the Internal Audit Department stating the name of the bank and the beginning and ending numbers of the checks being destroyed. In addition, two staff members must witness the destruction of the checks and sign a memo to that affect.

This does NOT mean that it is appropriate to destroy issued checks. Under **NO** circumstances is an issued check to be destroyed.

Purchase Orders

Before purchase orders are entered into the system a request to purchase form will have been approved by the bookkeeper and principal or his/her designee. Also, signature approval of the Assistant Superintendent, for item over \$2,500.00 with the exception of approved field trips, Xerox, RISO, and any other monthly copier bills. Signature by the bookkeeper is considered as a certification that the respective activity account has available funds.

A principal or his/her designee shall be personally responsible for any expenditure made by him/her, which is not permissible under the laws and regulations of the State or School Board policies.

A purchase order must be entered into CSI for purchases over \$2,500.00 and procurement followed. If using P-Card procurement must be followed.

A request for purchase form must be used and signed by the principal or his/her designee for all direct purchases of materials or services to include purchases made by the principal. Although a principal can delegate the authority to sign request for purchase forms to another, only an assistant principal should be granted this authority.

The school principal is authorized to sign his/her own request for purchase form.

The principal may decline payment from Student Activity Funds for purchases made or committed without prior approval and issue of a purchase order.

The school name and address, date, and vendor name and address must be included on each purchase order.

Prices entered on the purchase order are to be the exact prices if known, or the closest estimate possible if prices are not known. Estimates are to be noted as such and tax is to be included where applicable. Estimates should include limits. For example; "Not to Exceed \$250.00"

The activity account or accounts to be charged are to be noted on the purchase order.

After proper approval has been noted, the request to purchase form should be given back to the bookkeeper. A purchase order is to be entered for items over \$500.00 unless using P-Card. The original purchase order is sent to the vendor and the duplicate is placed in a temporary file in the office to be checked against the invoice if received at the school before a check is prepared. All items should be checked off as received on the pink PO

Each purchase order should be accounted for. The bookkeeper will file a copy of all purchase orders by date.

Upon receipt of the goods/services, the purchase order, a copy of the invoice if received at the school, and a copy of receiving documentation should be attached to a copy of the purchase order and placed in a temporary file to await verification from the district office that the invoice has been paid. Once the invoice has been paid, attach the check requisition/purchase order to those documents and file in cash disbursements file in date order. Some schools may find it more convenient to file by account number or vendor. This is acceptable as long as the purchase order, invoice copy, copy of receiving documentation and/or the check requisition are filed together. However, your Cash Receipts file must be maintained as a whole and filed by deposit number and month.

Purchase orders remaining in temporary files represent the amount of encumbered funds.

Recurring expenses such as soft drinks, vending machine inventory items, etc. may be covered by an "open purchase order" which should be issued at the beginning of each school year. Limit to those few recurring expenses, such as Lance, Coke, etc.

It is not necessary to issue a purchase order for donations, reimbursements, refunds, or buses permits.

PROCEDURE 2.3
DISBUREMENTS: CHECK REQUISITIONS

A check requisition form with the name of the account listed as well as, the account number must be completed in duplicate by the school bookkeeper and signed by the school principal or designee, who, by his/her manual signature, authorizes the expenditure of school funds. The requisition is forwarded along with invoices and other supporting documents (packing lists, receiving reports, etc.) to the level bookkeeper. The check requisition/purchase order form is the primary document used by the bookkeeper to cover all disbursements.

It is the responsibility of the principal (in collaboration with the bookkeeper) to ascertain the existence of adequate resources prior to giving approval to any check requisition or purchase order. This means that full consideration must be given to all outstanding accounts payable and other commitments.

The check requisition must always be prepared prior to the issuance of the check. However, for the purpose of efficiency, the finance department may present simultaneously, the check itself with the check requisition for the Director of Finance signature.

All check requisitions forwarded to the level bookkeeper must be accompanied by proper documentation. In most cases of merchandise and/or services purchased, documentation will consist of an approved request to purchase form, vendor's invoice, and documentations goods/services were received.

Completion of Check Requisition Form:

1. Number of the check written (supplied by the district office)
2. Date of the check (supplied by the district office)
3. Name of school
4. Name(s) of school activity account and account number(s)
5. Name of vendor, organization, or individual to whom the check is made payable (payee)
6. Dollar amount of check

7. A short narrative description of the expense involved or, reason the check is being written
8. Manual bookkeeper's signature indicating funds are available
9. Manual signature of the principal or designee
10. Manual/electronic signature or initials of the Director of Finance for approving the expenditure of funds
11. Original invoices, copies of supporting documentation attached to the form to include request for permission to purchase form. (All supporting documents such as receiving documentation should be filed with the school bookkeeper for audit purposes)

Gift Cards:

No one is permitted to purchase gift-cards for the students. The only gifts that are permitted would be purchased from the Sunshine/Faculty Club account. These gift cards are only for faculty or staff. Schools are not allowed to transfer money from an account in order to purchase gift cards. Gift Cards should be listed in the budget as well as in bylaws for the faculty fund group.

Vendor Invoices

Payment for the purchase of goods or for services rendered can only be made upon receipt of an invoice. All invoices sent to the school should be mailed to the school bookkeeper or district office and not a teacher or other instructor.

Do not pay for purchases or services solely on the basis of a vendor statement.

The school bookkeeper is responsible for ascertaining the accuracy of all invoices received to include:

- Verifying that the unit amount and total billed is correct
- Confirming and documenting that the materials or services were actually received. The person receiving the goods/services should verify the quantity received or the service performed and indicate their approval for payment by signing and dating the packing slip or the receiving report. The Receiving Report can be a generic document to record receipt of goods/services in the absence of a packing slip. The packing slip or receiving report should be forwarded to the Bookkeeper immediately.
- Confirming that the check requisition is correctly prepared.

Paid Invoice File

The paid invoice file must be maintained in either date or numerical order, or filed according to account. A check requisition form must be completed for every check and all the necessary documentation must be attached to this form along with the invoice, filled purchase order, receiving documentation, and any other related documents.

Unpaid Invoice File

All unpaid invoices should be filed separately from the paid invoice file. Check requisition forms, invoices, or unbilled items (example: goods/services received for which no invoice has been received) not paid at the end of each quarter should be

listed and sent to the finance department. This list should include invoice date, invoice number, vendor name, invoice amount, and the reason for withholding payment.

Partial Shipments/Backorders

Pay invoices for items received. Do not hold payment until a backorder is received. If a partial shipment is received and the vendor invoices for the full shipment, notify the vendor and request an adjusted invoice.

Refunds to students are requested by completing and submitting a Request for Refund form and a check requisition to the level bookkeeper.

Refunds are recorded as a reduction of the appropriate revenue PAR/SUB account, not as an expense. For example: a refund of student fees would be posted as a reduction of the student fee school account and a reduction to PAR/SUB account 1740 – student fees.

If reimbursement is being made to faculty or staff they must complete a Permission to Purchase form. They should list exactly what they plan to purchase as well as the amount. Once approved they must submit signed receipt to the bookkeeper within 5 business days in order for the reimbursement to be processed.

Advances are obtained only with the direct approval of the principal or designee.

Procedures

1. The teacher/employee shall obtain a travel form summarizing the reason for the advance listing an estimate of the cost of travel. The teacher/employee must be reminded that **all advances of funds must be documented by receipts.**
1. Upon approval advance request, the bookkeeper will forward a check request to the level bookkeeper.
2. At this point, the level bookkeeper will send through information for a check payable to the teacher/employee for the amount of the check requisition. At NO time are school funds available for personal use. Example food or gas.
3. The teacher/employee receiving the check is solely responsible for the safekeeping and expenditure of the funds. **Within two weeks of the check date but prior to July 1** (whichever is sooner) receipts, a description of the expenditures, and any leftover funds are to be turned in to the school bookkeeper.
4. All advances of funds **must be documented by receipts** and left-over funds re-deposited. In the event proper documentation of expenditures is not presented or left-over funds are not returned, the teacher/employee is personally responsible for repaying the funds to the school.

P-Card Purchases

Purchases can be made with the P-Card or by check requisition in the amount of \$2500.00 or less. The P-card can be used to pay employee travel only for hotel and registration fees. All other travel such as mileage and meals must be turned in on a travel form. The P-Card may be used to pay for expenses related to field trips, and team (athletic) travel. (Example: Football team traveling to a game may use p-card to pay for food, gas, emergencies, such as vehicle/bus has a flat tire, medical supplies, etc.). Meals for students may be paid for with the P-Card. Employees will be reimbursed by filling out a travel form or fill out paperwork for a reimbursement. Before the use of the p-card for food, item that must be followed are a permission to purchase form being completed and approved by the principal and Assistant Superintendent (if necessary). If the amount is over \$2500.00 ensure that all purchasing requirements are met.

The principal should limit the number of individuals authorized to use the school's credit cards. These cards should always be kept in a secure place and signed out by the teacher/employee when in use.

Credit Cards

Before a statement is paid, all receipt copies must be verified to the statement and attached to it. Credit card receipts should be detailed receipts and signed by the person making the purchase. File in the following way (put receipt in order of your credit statement monthly).

The principal should limit the number of individuals authorized to use the school's credit cards. These cards should always be kept in a secure place and signed out by the teacher/employee when in use.

All gasoline purchases are to be documented with the receipt provided at the time of purchase. The receipt should be attached to form SAFXX and include the purchaser's signature, tag number of vehicles, and the trip destination or purpose (away game, after school transportation, etc.)

Each principal/school bookkeeper should keep a comprehensive schedule of athletic activities that require travel so that it is available for the internal auditor to review.

Each year the Aiken County Public School District is required to provide information regarding the student activity funds to the Department of Education. The required report format consists of a Statement of Cash Receipts and Disbursements. In order to classify receipts and disbursements for this schedule properly, each receipt and disbursement within the student activity funds must be posted to the proper revenue or expenditure account.

Assign sub-account codes for each revenue and expenditure account. Substitutions for account numbers may not be used. For each transaction, enter the activity account number and the appropriate sub-account number for all receipts and disbursements. Procedure 3.2 lists the pupil activity revenue and expenditure account numbers. If you are unsure how to classify a particular transaction, please call your level bookkeeper.

Level Bookkeepers: At the end of each month send a copy of all bank statements and related reconciliations to the Internal Auditor.

Schools: Print an Activity Fund/Modifier report. The principal and bookkeeper must sign the Activity Fund/Modifier report monthly. This report should be kept on file by the month. It is no longer necessary to manually complete the Monthly Financial Report.

Pupil activity accounts and accompanying account code definitions are listed below:

Cross-reference: Eppes account structure to CSI account structure

Key:

Note that transfers must balance to \$0 at the end of each month.

7XX Each school has a designated fund number

YYY: School Number

ZZZ: Account Identifier, from provided listing

**Eppes
Classification**

		Smart Fusion	Account Title	Uses:
Revenue				
1510		7XX.000.001510.YYY.ZZZ	Interest	Interest, Savings, CDs
1710		7XX.000.001710.YYY.ZZZ	Admissions	Athletic Admissions, Dance Admissions, Ticket Sales, Play, Any Admissions
1720		7XX.000.001720.YYY.ZZZ	Bookstore Sales	Bookstore Sales, Book Fair
1730		7XX.000.001730.YYY.ZZZ	Pupil Org Membership Dues/Fees	Beta Club, Pep Club, Spanish Club, Science Club, FBLA, French Club, DECA, Cheerleaders, Faculty Fund, Key Club, Student Council, NHS, Any Club Dues
1740		7XX.000.001740.YYY.ZZZ	Student Fees	Lock, Locker Fees, Department Fees, Activity Fees, Class Fees, Workbooks, Instructional Fees, ID Badges, Agendas, Parking, Equipment, Refund of Fees, Field Trips
1790		7XX.000.001790.YYY.ZZZ	Other Pupil Activity Income	Annuals, Pictures, Faculty Fees, Library Fines, Concessions, Fundraisers, NHS/Not Dues, Student Council/Not Dues, Lost/Damaged Books, Refund Yearbook, Student Canteen, Ice Cream Sales, Troll Books
1910		7XX.000.001910.YYY.ZZZ	Rentals	Auditorium Rentals, Room Rental, Equipment Rental, Gym Rental, Cafeteria/Commons Rental
1920		7XX.000.001920.YYY.ZZZ	Contributions/Donations from Private Sources	Contributions (individual/industry), PTA, Boosters, Donations, Book Fairs
1950		7XX.000.001950.YYY.ZZZ	Refund of Prior Year Expenditures	Refund Of Prior Year Expenditures
1999		7XX.000.001999.YYY.ZZZ	Miscellaneous	Teacher Vending, Revenue, Revenue - Local School
5210		7XX.000.005210.YYY.ZZZ	Transfer from General Fund	Transfers In - All Money from District

Expenditure				
1901	NEW NEW	7XX.190.130000.YYY.ZZZ 7XX.190.220000.YYY.ZZZ 7XX.190.230000.YYY.ZZZ	Instructional Pupil Activity/Salary Instructional Pupil Activity/Fringe Instructional Pupil Activity/Fringe	Instructional Salary, Extra Duty
1906		7XX.190.660000.YYY.ZZZ	Instructional Pupil Activity	Book Fairs, Library Expenditures, Field Trips, School Supplies, School Equipment, Instructional Supplies, Band Instruments, Newspapers, Sheet Music, Copiers, RISO

2711	NEW NEW	7XX.271.130000.YYY.ZZZ 7XX.271.220000.YYY.ZZZ 7XX.271.230000.YYY.ZZZ	Pupil Activity Services/Salary Pupil Activity Services/Fringe Pupil Activity Services/Fringe	Staff Salary, Extra Duty
2716		7XX.271.660000.YYY.ZZZ	Pupil Activity Services	Annuals, Insurance, Pictures, Athletic Officials, Athletic Equipment, Band Uniforms, Film (Newspaper), Registration, Conferences, Competitions, Cell Phone, Pagers, Trophies, Lost Textbooks, Medicine Cups, Ed. Conference, Faculty Breakfast, Troll Books
2726		7XX.272.660000.YYY.ZZZ	Enterprise Activities	Athletic Events, Band Fundraisers, Bookstore, Ice Cream, Concessions, Canteen
2736		7XX.273.660000.YYY.ZZZ	Trust and Agency Activities	Scholarships, Club Purchases, Donations, Club Fundraisers, Faculty Sunshine, Faculty Fund, NJROTC
2586		7XX.258.660000.YYY.ZZZ	Security	Walkie Talkies, Alarm Systems, Security
5210		7XX.420.710000.YYY.ZZZ	Transfers to General Fund	Transfers Out - All Money from District

EXPENDITURE ACCOUNT SUMMARY

For each expenditure transaction, the account code is made up of a combination of classifications called the function and the object. The **function describes the activity for which a service or material is acquired.** The **object is the service or commodity bought.**

Account codes are listed in the following format:

XXX Function

XXX Object

For example, a school spends \$1,200 for workbooks. The function code is 190, the activity for which the materials were acquired and the object code is 660, the commodity purchased.

190 Instructional Pupil Activity:

100 Salaries

660 Instructional Pupil Commodity/Service

258 Security:

660 Security Commodity/Service

271 Pupil Service Activities:

100 Salaries

660 Supporting Services Commodity/Service

272 Enterprise Activities:

660 Enterprise Commodity/Service

273 Trust and Agency Activities:

660 Pupil Commodity/Service

TRANSFER SUMMARY

Transfers In:

Always check for updates with Level Bookkeeper

7XX.000.005270.YYY.ZZZ Transfer from local funds

7XX.000.005210.YYY.ZZZ Transfer from General Fund (District Office)

Transfers Out:

7XX.426.710000.YYY.ZZZ Transfer to local funds

7XX.420.710000.YYY.ZZZ Transfer to General Funds

Revenue Definition

1510 Interest from Investments: Interest revenue on temporary or permanent investments in savings accounts, time certificates of deposit, or other interest-bearing obligations.

Pupil Activities:

1710 Admissions: Revenue from a school-sponsored activity such as a dance, play, or football game

1720 Bookstore Sales: Revenue of sales resulting from the sales of books

1730 Pupil Organization Membership: Revenue generated by clubs or the faculty fund

1740 Student Fees: Revenue from pupils for fees such as registration fees, locker fees, and equipment fees

1790 Other Income from Pupil Activity: Other income from pupil activities such as vending machine income, picture income, and ice cream sales.

Other Revenue from Local Sources:

1910 Rentals: Revenue from the rental of school property, real or personal

1920 Contributions and Donations from Private Sources: Revenue from a philanthropic foundation, private individuals, or private organizations for which no repayment or special service to the contributor is expected

1950 Refund of Prior Year's Expenditures: Money received in the current fiscal year as a refund of an expenditure that occurred in the prior fiscal year. A refund of expenditure made in the same fiscal year should be recorded in the appropriate expenditure account as a reduction of the expenditure.

1999 Revenue from Other Local Sources: Other revenue from local sources not listed in the above accounts.

Expenditure Account Definition

- 190 Instructional Pupil Activity: Only financial transactions for instructionally oriented activities and purchases are recorded in this function
- 258 Security: Activities concerned with maintaining order and safety in school buildings, on the grounds, and in the vicinity of schools at all time. Included are police activities for school functions, traffic control on grounds and in the vicinity of schools, building alarms, metal detectors, security guards, and similar security items
- 271 Pupil Service Activities: Expenditures for non-instructional school-sponsored activities or materials, such as athletic activities and equipment, cheerleading activities, band activities, chorus activities, and expenditures for the overall benefit of the students
- 272 Enterprise Activities: Self-supporting activities operated by or on behalf of students. These would include various types of activities that are financed and operated in a manner similar to private business where the intent is that costs or finances are recovered primarily through user charges. Examples include vending activities, fundraising activities, and picture sales.
- 273 Trust and Agency Activities: Financial transactions related to funds held by the school in a trustee capacity or as an agent for student clubs.

Transfers Definition

Internal Transfers In: Transfers within the school's pupil activity fund from one student activity account to another student activity account or from one school to another school

Transfer from General Fund: Matching funds received for football and band from the District Office

Internal Transfers Out: Transfers within the school's pupil activity fund from one student activity account to another student activity account or from one school to another school

PUPIL ACTIVITY ACCOUNT SUMMARY

Pupil Activity Account Classification

The alphabetical list of transactions below is classified according to the proper revenue/expenditure account code. Please use the blank spaces provided to record transactions not listed.

Revenue Transaction	Revenue Account
admission fees to play	1710
bookstore sales	1720
canteen revenue	1790
club dues	1730
club revenue	1730
donation from individual	1920
donation from industry	1920
donation from PTA	1920
equipment fee	1740
faculty fund revenue	1730
ice cream revenue	1790
ID fee	1740
interest of CD	1510
interest on checking	1510

interest on savings	1510
locker fees	1740
parking fees	1740
picture sales	1790
refund for invoice paid last fiscal year	1950
registration fees	1740
rent of area office conference room	1910
rent of auditorium	1910
rent of gymnasium	1910
sale of Troll books	1720
ticket sales at athletic events	1710
ticket sales for dances	1710
vending machine revenue	1790
vending machine revenue from teacher's lounge	1999
lost/damaged textbooks	1790

Expenditures

Function

Object

*Object code 100 is used only for the salary of District Employees

alarm system	258	660
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athletic officials	271	660
band instruments	190	660
band uniforms	271	660
bus permits	271	660
candy for club fundraiser	273	660
candy for band fundraiser	272	660
cheerleader uniforms	271	660
club purchases	273	660
Coke	272	660
copy fees for teachers	190	660
faculty fund purchases	273	660
field trip costs	190	660
film processing for newspaper	271	660
flowers purchased by faculty fund	273	660
football equipment	271	660
fundraising items purchased by club	273	660

Gatorade for football team	271	660
ice creams for canteen	272	660
Lance	272	660
lost textbooks	271	660
medicine cups	271	660
paper for copier in office	271	660
registration for math competition	271	660
reimbursement for faculty breakfast	271	660
reimbursement to attend educational conference	271	660
reimbursement to District for extra duty work	271	100
reimbursement to District for sub	190	100
room reservation for Chess Club	273	660
room reservation for football team	271	660
room reservation for math competition participants	271	660
security (purchased services) at school event	258	660

sheet music	190	660
shoes for basketball team	271	660
shop vac	271	660
subscription to State newspaper in library	190	660
supplement for teacher	190	100
Troll books	272	660
trophies for students	271	660
t-shirts for band fundraiser	272	660
t-shirts for club	273	660
tv repair for classroom tv	190	660
videos for classroom	190	660
walkie talkies	258	660
workbooks	190	660

Transfers are neither income nor expenses, but rather transfers of funds between accounts, transfers of funds between schools, or transfers of funds from the District Office.

Internal transfers between a school's activity accounts or transfers between schools will not be reflected on the area's bank statements, but will be reported on the individual school's ledger report. Transfers to and from savings and/or investment programs will be on the bank statement.

Principals are authorized to transfer certain Student Activity Funds up to \$1,500. Transfers that exceed \$1,500 must be approved by the area advisory council and so recorded in the official minutes of council meetings with the following exception: expenditure requested from \$1500 to \$3000 which have prior budgetary approval need not be re-approved if in compliance with the procedures set forth in the Bookkeeping and Accounting Procedures Manual for Student Activity Funds.

An Authorization of Transfer form must be completed for all transfers and include an explanation for the transfer.

Authorization of Transfer forms must be signed by the principal or his/her designee.

Normally, the transfer of amounts from one account to another usually involves an account such as pictures, which is sponsored by the school as a whole with the profits used as needed. All student fee accounts, workbook accounts, etc. are restricted from transfers to other non-instructional accounts.

Deposit all revenues generated by athletic events and/or special events where tickets are sold by and for the school daily in accordance with established guidelines.

Refer to Procedure 1.8, Bank Deposits for further instructions on how and when to deposit receipts.

Use pre-numbered tickets (not hand numbered, but printed by a print shop) and use alternating colors for all ticket sales.

Do not duplicate ticket numbers.

The Ticket Custodian must begin and sign a Ticket Sales Report for each event. See Procedure 11.1.

The Ticket Seller must complete and sign the Ticket Sales Report for each event.

Attach this form to the backup information of the deposit and file it in the cash receipts file.

File and maintain game schedules for all athletic events.

A perpetual inventory record of tickets must be maintained for each roll of tickets purchased for use by the school. Do not order duplicate ticket numbers.

Issuing Tickets:

Record the date issued, to whom they are issued, the beginning ticket number on the roll, and the name of the event. When recording the name of the event, be sure to record the sport or event name and the name of the opposing team when applicable, for example; Basketball NAHS vs. Airport HS.

Logging Unused Tickets Back into Inventory:

At the end of an event, all unsold tickets must be logged back into inventory. Record the beginning ticket number on the roll when returned and calculate the number of tickets sold (ending ticket number minus beginning ticket number). This number should equal the number of tickets sold on the corresponding Ticket Tally Report.

Store all unused tickets in a locked cabinet or vault.

Complimentary tickets are to be recorded on the Ticket Inventory Log.

All ticket sales, including pre-game ticket sales, must be recorded on a Ticket Tally Report. If you are selling student tickets at a different price please list them on separate Ticket Sales Form. If using electronic tickets please file reports by game and by month.

Ticket Custodian

Prior to the athletic event, the ticket custodian (person who has custody of tickets) will prepare a Ticket Sales Report for each ticket seller.

Record the following information on each Ticket Sales Report:

1. Amount of change the ticket seller will receive
2. Gate number, if applicable
3. Name and date of the event
4. Ticket seller's name
5. Number of the first ticket on each roll of tickets to be issued to ticket seller (s)
6. Ticket color
7. Price(s) of ticket(s) to be sold

Issue change, tickets, Ticket Tally Report, and review the ticket selling process with each ticket seller.

At the end of the event, collect gate receipts, change money, unused tickets, and Ticket Sales Report from each ticket seller.

The Ticket Custodian and one other person assigned by the principal will verify that the number of tickets sold (ending number minus beginning number) equals the amount collected, less change received and that all change and unused tickets have been returned. Gate receipts must agree with the number of tickets sold per the Ticket Tally Report.

Follow the instructions listed in Procedure 1.8, Bank Deposits, Procedure 1.9, Bank Night Deposit Bags and Safety Bags, and Procedure 7.2, Change Funds to deposit gate receipts and change.

Turn in Ticket Tally Report(s), unused tickets, etc. to the Bookkeeper on the next working day or insure they are safeguarded if over the weekend (locked in a cabinet or desk drawer).

Ticket Seller

For internal control purposes, two people must be in charge of ticket sales at each gate or door. One person to sell the tickets, and another to take up the tickets and tear them in half.

At the end of the athletic event, the Ticket Tally Report must be completed.

Turn in gate receipts, change money, unused tickets, and the Ticket Tally Report to the Ticket Custodian.

Both the Ticket Sellers and Ticket Custodian must sign the Ticket Tally Report indicating that the amount of money stated on the Ticket Tally Report was turned over to the Ticket Custodian as well as all unused tickets.

Ticket prices, ticket numbers and change amount must be completed by the ticket custodian/athletic director/bookkeeper prior to the event. Ticket Tally, ticket numbers and change returned must be verified by ticket custodian/athletic director/bookkeeper after the event.

All athletic officials are independent contractors of the Aiken County Public School system to include employees of the school system who officiate at athletic events. Payments to athletic officials are processed through the District Office and paid within ten (10) working days of the event. In order to meet this deadline, it is important that all forms and documentation are complete and processed promptly. Each season, the High School League of Officials forwards a list of officials for each event to the school.

Procedure to Request Payment

School:

1. If the District Office does not have a current W-9 on file for the individual, have the official complete and sign a W-9
2. Prepare a Payment for Athletic Officials Form (SAF14). This form authorizes the payment of funds and must be signed by the official and the school principal
3. Send the above documentation to the Area Office for processing

Note:

In the event any of the below information is missing from the W-9 or SAF14, the request for payment will not be processed by accounts payable and all documentation will be returned.

1. Name and correct mailing address
2. Social Security Number
3. W-9 on file with the District Office. If the official completes the W-9 at the event, attach it to the Payment for Athletic Officials form when submitting
4. Signature of the official
5. Approval of school and area office

Payment for Security Services

Company or Business: Process payment to a company or business for security services as a regular cash disbursement. Refer to Procedure 2.1.

Individual or Independent Contractor: Payments for security at athletic and other events may be processed through the district office the school and area office should maintain copies. Records must be maintained for each individual listing the total payments for the calendar year. At the end of the calendar year, the district office will send a 1099 to all individuals paid at least \$600 and have a completed W-9 (Request for Taxpayer Identification Number and Certification).

Payment for Extra Duty: Request pay for services performed by school district employees beyond their normal hours of work on a payroll change form as extra duty.

The purchase of all sports related equipment and items are exempted from the competitive procurement requirements as long as they are purchased with local funds only.

This in no way changes or exempts the procurement of these items from the approval process.

Example: Permission to Purchase form must still be filled out and all signatures must be received before an order is placed. Must meet all Advisory requirements such as listed in your budget. Please refer to procedure 2.1.

Fundraising Request

Fundraiser form must be completed for Amazon Smile and Donors Choose. There is a form that is to be completed and approved before any advertisement is done. All items that are received are the property of the school that you requested them for.

Complete all parts of section 1 of SAF8, Fundraising Request, and submit the form to the principal for approval. The Principal (his/her designee) and the Assistant Superintendent must approve all fund-raising activities in writing (manual or electronic signature) before merchandise is purchased for resale.

Once the fundraiser has been approved, a request for purchase form must be completed and a purchase order must be entered before an order is placed. In order to avoid charging and paying sales tax on the sale of fundraising items, **be sure to pay sales tax on all items purchased.**

All monies collected during the day must be turned in to the School Bookkeeper.

Project sponsors are responsible for maintaining accurate records relating to sales and purchases.

Sponsors or students may be required to reimburse the school for funds, items or services for which there is not acceptable documentation for sales, spoilage, theft, etc.

Price reductions for products and services must be documented in writing at the time of the reduction.

Prizes and gifts given to announcers must be documented.

Payments for security personnel at fundraising events must be handled according to Procedure 2.1.

At the end of the fundraiser, the event Sponsor must complete section 2 of the SAF8, Fundraising Request. Section 2 lists the total sales, costs, and profits of the fundraising event. **This form must be completed in its entirety within two weeks of the end date on the fundraiser form.**

Coin Collections

No school is allowed to collect coins in a jar, box, etc.... Coins collected must be receipted with no exceptions.

Pledges for Walk-a-Thons, etc.

The sponsor must retain all pledge sheets and submit them to the School Bookkeeper at the end of the event.

Each pledge sheet must agree with the amount of monies deposited for each student, unless verified by the student or sponsor as not collectible. Document this by recording on that pledge sheet “unable to collect.”

The total of all pledges must agree with the total money deposited for the event.

Dances, Barbecues, Hat day, etc.

If tickets for the event are printed, the School Bookkeeper is responsible for maintaining a log of the number of tickets, the amount sold, and securing any unused tickets. See Procedure 5.2

Follow the instructions in Procedure 5.2 regarding ticket sales. A Ticket Sales Report must be completed for all ticket sales.

Do not use the same color ticket when charging more than one admission price. For example; use red tickets for adult tickets @ \$2.00 each and yellow tickets for student tickets @ \$1.00 each.

School Bookkeeper

Inform the sponsor of the fundraiser of their responsibilities regarding proper record keeping, accountability, and safeguarding funds.

Guidelines

Area Advisory Councils may authorize petty cash funds to individual schools.

School petty cash funds will not exceed \$200.

The principal of the school will designate an employee to administer the fund as its custodian. Only the custodian of the fund should have access to the petty cash fund.

Individual disbursements with the exception of postage are not to exceed \$25.00. Under no circumstances should petty cash be used to bypass or circumvent the use of check requisitions, purchase orders, or other controls.

No checks are to be cashed using money in the petty cash fund, nor is this fund to be used as a change fund.

Petty cash is to be stored in a locked cash box in a secure location. This box should contain only petty cash and all keys to the box are to be in the custodian's custody.

Establishing a Petty Cash Fund

To open a petty cash fund, request a check issued in the principal's name and designated as "petty cash fund." This amount will be charged to the appropriate school activity account and posted to pupil activity account 275 – Transfers Out.

Post a receipt to the general ledger account petty cash and to a petty cash school activity account. To record this transaction, post to pupil activity account 1911 – Transfers In.

The petty cash custodian will maintain a petty cash journal listing the opening balance, receipts, disbursements, and current balance.

Petty Cash Disbursements

For each petty cash disbursement, the custodian prepares a petty cash voucher. The custodian keeps all petty cash vouchers in the petty cash box. At any time total cash in the fund plus the total of petty cash vouchers should equal the opening balance of the fund.

Replenishing the Petty Cash Fund

Disbursements reduce the amount of cash in the petty cash fund, so periodically the fund must be replenished. To replenish the fund, request a check made payable to the principal and designated – “petty cash” charging the appropriate school activity accounts and pupil activity accounts.

Closing the Petty Cash Fund

The petty cash fund must be replenished:

- By June 30th of the fiscal year, otherwise the amount reflected in this account will be overstated by the amount of petty cash vouchers in the fund and;
- Before closing the petty cash fund

Deposit the opening balance of the fund in the school’s checking account increasing the appropriate school activity account and posting to pupil activity account 1911 – Transfers In.

Reverse the original entry made to open the petty cash fund thereby reducing the general ledger and school activity accounts for petty cash. This transaction is similar to posting a returned check. To record this transaction, post to pupil activity account 275 – Transfers Out.

The principal of the school may establish a change fund from the school's student activity accounts, when deemed necessary, for such occasions as registrations, athletic functions, and other activities. **A change fund request should be sent in by the third Monday of every month for events such as (athletics, concession, and canteen).**

Establishing a Change Fund

To open a change fund, request a check issued to the principal or assistant principal if the principal is out for an extended period designated "change fund." Do not make the check payable to the school, as many banks will not cash a check made payable to a school.

Post to the school activity change account
7XX.426.710000.XXX.XXX

The school's principal or bookkeeper will cash the check and place the money in a locked vault or container until the change is used.

Closing the Change Fund

Re-deposit change funds back into the bank at the end of the day. If change is needed over a period of several consecutive days, place the change in a safety bag and drop it in the bank's drop box for pick up the next day. **Change funds must be redeposit on the last school day of every month.** Safety bags can be obtained from your bank and are used to retain funds in a bank overnight. Prepare a separate deposit slip for the re-deposit of change funds. Indicate on the deposit slip that the deposit is for re-deposit of change funds.

Post deposit of change to the school activity change account
7XX.000.005270.XXX.538

All income generated by student stores, vending, and concessions are to be recorded daily on the Report of Monies Collected form and turned in to the Bookkeeper.

Collections are to be verified by two people, both of which must sign the Report of Monies Collected form attesting that the amount of money reported accurately represents the collections for that day.

One person is assigned the responsibility of collecting money and shall obtain the assistance of a second person to witness and verify that collections were turned in to the Bookkeeper intact.

At the end of the fiscal year, each school is required to conduct an end-of-year inventory of all items on hand in student stores, non-commission vending machines, or concessions.

The school bookkeeper, or designated responsible teacher/sponsor, will perform a Comparison of Purchases to Sales for each sales activity. This type of comparison indicates trends in sales, missing monies, or tampering with inventory.

Should a loss of inventory occur, the school is required to document the loss and state the reason for the loss, the date, and the estimated amount of loss. A copy of this statement should be sent to the assistant superintendent and the internal auditor.

Inventory items sold in school stores, vending machines, and concessions are subject to South Carolina sales tax.

Use this section of your manual to retain copies of policies and regulations of Aiken County Public Schools that support the operations of Pupil Activity Funds. Please review and copy all Administrative Bulletins, Policy changes, and/or revisions, and retain them in this section for future reference.

AR DIAA-R* Student Activity Funds Management

Issued 12/16

Established procedures will be followed in handling and accounting for all student activity funds.

The business services department will maintain all bank accounts. Accounts will be established by level (elementary, middle, and high). In no instance will a school maintain separate bank accounts. Level bookkeepers will receive, review, and consolidate financial information by level and reconcile level bank accounts. Level bookkeepers also provide assistance and guidance to school bookkeepers.

Schools

The accounting system requires the maintenance of the following:

- receipts for all monies received
- completed deposit slips
- supporting material
- cash receipts and disbursement journals

Audits

The district's internal auditor will audit all activity funds periodically. The external auditor will review the internal audits annually as part of the district's audit. All financial records will be open for inspection by the district superintendent and the chief financial officer at all times.

Authorized Expenditures

Disbursements may be made from school activity funds only for the purpose for which the money was collected. The principal must approve all disbursements. Permission to purchase must also be granted by the appropriate Assistant Superintendent for any items with costs of \$2,500 or more.

Expenditures that exceed \$1,500 must be approved by the area advisory council and so recorded in the official minutes of council meetings with the following exception: expenditure requests from \$1500 to \$3000 which have prior budgetary approval need not be re-approved if in compliance with the procedures set forth in the Bookkeeping and Accounting Procedures Manual for Student Activity Funds. Additional area advisory council approval is not required for class rings, pictures, workbooks, textbooks, annuals,

field trips, fund raisers, and concession payments. Purchases from school activity funds must comply with the district's purchasing and procurement guidelines. Profits generated are subject to additional approval according to the above guidelines.

Liquidation of Funds

At the end of each school year, funds remaining in the account of a student, class, or alumni organization are carried over as funds for that organization in the subsequent year. This will continue as long as that organization continues to function, hold regular meetings, and elect officers. Any school organization that does not meet at least once annually and which does not duly elect officers will be considered inactive, and this fund will be liquidated and placed in the general school account.

Fundraising Projects

Fundraising projects must have prior approval of both the principal and the appropriate Assistant Superintendent. The principal will supervise the conduct of each approved activity.

Receipts

A system must be provided for personnel responsible for collecting monies from students to report to the principal. Pre-numbered receipts filled out in duplicate will accomplish this. The individual must turn in money collected each day and receive a receipt from the principal or his/her designee. A log will be maintained of receipt books issued to staff members. All receipt books must be turned in to the school office by the end of the school year for safekeeping. Receipt books must be maintained for five years.

The principal will see that receipts are issued for monies turned over to the office. Pre-numbered receipts will be used and will indicate the following:

- date
- where the money came from
- amount of the money
- purpose

Money will not be received without issuing a receipt. Monies collected will be deposited on a daily basis.

Disbursements

All monies except petty cash disbursements must be disbursed by check, and no check is to be issued without supporting invoices. When goods or services have been received, the

principal will authorize in writing the payment of invoices. All check disbursements are handled through the district's accounts payable department.

Deposits

Duplicates of each deposit slip will be maintained and deposits will be made daily.

Files for Supporting Material

All documents relating to purchases or payments must be kept and filed as a permanent record to support the cash receipts and disbursements journals.

Financial Records

All financial records such as ledgers, receipt booklets, deposit slips, and other bookkeeping records will be kept for five years.

School Events

Special attention should be paid to the collection, disbursement, receipting, and appropriate accounting for monies collected at school events. Pre-numbered tickets will be used to account for admissions and gate receipts (see [DFD](#)).

School Sales

Sales will be compared to purchases on a regular basis. When two or more people are involved in collections for a given period, each person will be responsible for turning cash into the employee designated by the principal.

Issued 6/10/75; Revised 8/20/85, 10/22/91, 1/10/95, 6/11/96, 12/10/96, 10/9/01, 2/7/12, 12/13/16

The School District of Aiken County

AR JJA - R Student Organizations

Issued 4/17

Noncurriculum-related clubs and organizations in secondary schools will be of two kinds, those sponsored by the school and those not sponsored by the school.

Clubs and organizations not sponsored by the school will include all clubs and organizations of a religious or political nature. Such clubs and organizations must be student-initiated and voluntary, and will have equal access to meeting space, meeting times, school newspaper listings, bulletin boards, etc., as with all other noncurriculum-related clubs, provided that all

announcements and other references to the club or organization carry a disclaimer of school sponsorship. All meetings or activities of such clubs or organizations, held on school property, must be attended by a faculty member as an official representative of the school administration. Such representatives must restrict their involvement, however, to keeping order and may not endorse, promote, or otherwise participate in such clubs, their meetings, or activities.

No faculty member should be compelled to attend such clubs' meetings or activities as an official representative if the content of the speech at the meeting or activity is contrary to the beliefs of the faculty member. On the other hand, nothing in this administrative rule is intended to abridge the First Amendment rights of any employee of the district. Additionally, no non-school employees may direct, conduct, control, or regularly attend the meetings or activities of such clubs or organizations.

All non-curriculum-related clubs and organizations are subject to approval by the principal and must comply with guidelines developed by the principal and/or faculty, including the scheduling of meeting places and times. The principal may deny or withdraw approval of any non-curriculum-related club or organization if it is determined, in the principal's judgment, that allowing the club or organization to meet would violate state or federal law, would disrupt the orderly operation of the school or would pose a danger to the health, safety or welfare of students or employees. The principal's decision to deny or withdraw approval may be appealed to the chief officer of administration.

Issued 6/10/75; Revised 9/8/92, 11/24/92, 4/23/02, 4/18/17

The School District of Aiken County Policy DI Fiscal Accounting and Reporting

Issued 10/01

Purpose: To establish the basic structure for accounting for and reporting of the district's financial resources.

The district accounting system will provide an accurate record of financial transactions. The superintendent will maintain accounting procedures adequate to properly record all financial transactions in accordance with the Financial Accounting Handbook developed by the South Carolina State Department of Education.

Upon recommendation of the auditor, the superintendent is ultimately responsible for receiving and properly accounting for all funds of the district.

The superintendent will present the board with monthly financial statements which reflect the financial condition of the district.

Adopted 10/9/01

Legal references:

S.C. Code, 1976, as amended:

Section 59-13-60 Spending priority; audits; reports; Education Finance Review Committee.

Section 59-20-80 School budgets will be made public; itemization of salaries.

**The School District of Aiken County Policy DIE Audits / Financial
Monitoring**

Issued 2/12

Purpose: To establish the basic structure for auditing and monitoring the district's financial activities.

In accordance with state law and regulation, all district financial records will be audited not later than December 1 following the close of each fiscal year.

The board will employ a certified public accountant to conduct the annual audit. The district will forward a copy of appropriate audits to the state department as required by applicable state law or regulations. The funds of every school in the district will also be audited annually.

After the board's review of the audits, a record copy of the area audits will be filed with the area advisory councils.

Adopted 11/9/71; Revised 8/20/85, 10/9/01, 2/28/12

Legal references:

S.C. Code, 1976, as amended:

Section 59-17-100 - Districts to provide state department of education with copies of audit reports.

Section 59-20-60 - Spending priority; audits; reports; Education Finance Review Committee.

Section 59-20-80 - School budgets will be made public; itemization of salaries.

State Board of Education Regulations:

R-43-172 - Accounting and reporting.

The School District of Aiken County

Policy DK Payment Procedures

Issued 12/16

Purpose: To establish the basic structure for payment of district obligations.

The superintendent will receive, hold in custody, and expend all funds as directed by the board of trustees.

The district will make all payment for goods and s ervices **only** under these conditions:

- against invoices, properly supported by authorized purchase orders
- against properly submitted vouchers covering authorized expenses
- in accordance with salary schedules or salaries set by the board

Expenditure of School Funds

All funds, revenues, fees, and accrued interest received by, generated by, or otherwise attributable to a school will be expended for the exclusive use of that school.

The area advisory council will approve expenditures that exceed \$1,500 and record such in the official minutes of council meetings with the following exception. Expenditure requests from \$1,500 to \$3,000 that have prior area council budgetary approval need not be reapproved if in compliance with procedures set forth in the Bookkeeping and Accounting Procedures Manual for Student Activity Funds. Additional area advisory council approval is not required for class rings, pictures, workbooks, textbooks, annuals, field trips, fundraisers, and concession payments. Profits generated are subject to these guidelines. Purchases from school activity funds must comply with the district's purchasing and procurement guidelines. The school principal must approve all expenditures. Additional approval by the appropriate Assistant Superintendent is required for any purchases totaling \$2,500 or more.

The area advisory councils will establish procedures in accordance with state law and State Board of Education policies to govern such expenditures.

Adopted 11/9/71; Revised 9/26/89, 1/10/95, 6/11/96, 12/12/96, 10/9/01, 2/7/12, 12/13/16

Legal references:

S. C. Code, 1976, as amended:

[Section 11-1](#)-40 - Unlawful to contract in excess of appropriate amount and to divert current funds for payment of prior obligations. [Section 59-19](#)-80 - All employment and purchase contracts require board approval.

[Section 59-19](#)-290 - All contracts in excess of apportioned funds are void.

The School District of Aiken County

Policy DFD Gate Receipts and Admissions

Issued 11/16

Purpose: To establish the basic structure for accounting for and use of revenues from gate receipts and admissions.

Money earned from admission to school athletic events will be used to pay for the school's athletic program.

Admission to athletic and other student activity events will be by pre-numbered tickets. An accounting of the total revenue for each event is to be made by a committee of three to be appointed by the principal.

The expenditure of athletic gate receipts is to be planned by the athletic director and principal with the approval of the area advisory council.

Adopted 8/10/76; Revised 8/20/85, 1/10/95, 10/9/01, 2/7/12, 11/15/16

The School District of Aiken County

Policy DGD Credit Cards and Purchasing Cards

Issued 12/16

Purpose: To establish the basic structure for the use of credit cards and purchasing cards.

Use of credit cards and purchasing cards must be limited to those approved by the district office for district accounts or, when using student activity funds, to those requested by the principal and approved in advance by the chief financial officer. Charges made to credit cards and purchases made with purchasing cards must not exceed the approved limit or the budget for the specific account.

All school credit cards must be approved on an annual basis.

An employee who makes an inappropriate or unauthorized charge or purchase is responsible for payment and is subject to disciplinary and/or legal action.

Adopted 10/9/01; Revised 10/8/13, 12/13/16

The School District of Aiken County Officers

Policy DH Bonded/Insured Employees and

Issued 10/01

Purpose: To establish the basic structure for the bonding or insuring of employees who handle certain funds.

The superintendent is responsible for obtaining an adequate bond or insurance for district or school personnel handling school and public funds, equipment and supplies. The bond or insurance will be sufficient to cover any loss incurred by the district or by a school within the district.

The district will pay for all surety bonds or insurance.

Adopted 1974; Revised 10/22/91, 10/9/01

Issued 11/16

Purpose: To establish the basic structure for the accepting of additional sources of revenue for the district.

In order to offer the best educational opportunities possible for students of the district, the district will seek as many sources of revenue as possible to supplement the funds provided through local taxation and the basic aid offered by the state.

Grant Awards

The district may request and accept grants from federal, state, corporate, and private sources.

The superintendent will seek approval from the board, prior to submission, of grant applications in excess of \$10,000. The board will approve all grant awards in excess of \$1,000 before they are implemented.

Grants of \$1,000 or less will be approved by the area advisory council, administered by the school principal and used in keeping with the terms of the grant.

Donations from Private Sources

The district may accept donations of money, securities, property, etc., from private sources for scholarships, staff development, and other educational improvement purposes.

Donations in excess of \$1,000 will be approved by the board, administered by the superintendent, and used in keeping with the terms of the donation. Exceptions to the board approval requirement will be donations received by the school from the school's Parent Teacher Organization (PTO) or other school-support organizations.

Donations of \$1,000 or less will be approved by the area advisory council, administered by the school principal, and used in keeping with the terms of the donation.

The board will not accept bequests, endowments, or other donations if the conditions of the donation remove any portion of the public schools from control of the board or the advisory council.

Adopted 11/10/81; Revised 10/9/01, 3/9/04, 6/9/09, 11/15/16

Legal references:

S.C. Code 1976, as amended:

Section 59-19-170 - Acceptance and holding of property by trustees.

Section 59-19-180 - Purchase of land by trustees.

Section 59-69-30 - Investment of such fund.

S.C. Attorney General's Opinion:

S.C. Att'y Gen. Op. (Mar. 20, 1969) - A board of trustees that acquires by purchase land to be used for public school purposes must take fee simple absolute title.

The School District of Aiken County

Policy DJGA Sales Calls and Demonstrations

Issued 11/16

Purpose: To establish the basic structure for sales calls on district staff.

The board does not permit salesmen to visit in the schools or on work sites without approval of the chief officer of administration and the building principal.

Permission may be given to sales representatives of educational products to see members of the school staff at times that will not interfere with the educational program.

Representatives seeking to contact individual employees about personal benefits are to do so beyond the employee's scheduled work hours and off the school grounds.

Adopted 6/10/75; Revised 5/24/94, 10/9/01, 11/15/16

The School District of Aiken County

Policy DK Payment Procedures

Issued 12/16

Purpose: To establish the basic structure for payment of district obligations.

The superintendent will receive, hold in custody, and expend all funds as directed by the board of trustees. The district will make all payment for goods and services **only** under these conditions:

- against invoices, properly supported by authorized purchase orders

- against properly submitted vouchers covering authorized expenses
- in accordance with salary schedules or salaries set by the board

Expenditure of School Funds

All funds, revenues, fees, and accrued interest received by, generated by, or otherwise attributable to a school will be expended for the exclusive use of that school.

The area advisory council will approve expenditures that exceed \$1,500 and record such in the official minutes of council meetings with the following exception. Expenditure requests from \$1,500 to \$3,000 that have prior area council budgetary approval need not be reapproved if in compliance with procedures set forth in the Bookkeeping and Accounting Procedures Manual for Student Activity Funds. Additional area advisory council approval is not required for class rings, pictures, workbooks, textbooks, annuals, field trips, fundraisers, and concession payments. Profits generated are subject to these guidelines. Purchases from school activity funds must comply with the district's purchasing and procurement guidelines. The school principal must approve all expenditures. Additional approval by the appropriate Assistant Superintendent is required for any purchases totaling \$2,500 or more.

The area advisory councils will establish procedures in accordance with state law and State Board of Education policies to govern such expenditures.

Adopted 11/9/71; Revised 9/26/89, 1/10/95, 6/11/96, 12/12/96, 10/9/01, 2/7/12, 12/13/16

Legal references:

S. C. Code, 1976, as amended:

[Section 11-1](#)-40 - Unlawful to contract in excess of appropriate amount and to divert current funds for payment of prior obligations.

[Section 59-19](#)-80 - All employment and purchase contracts require board approval.

[Section 59-19](#)-290 - All contracts in excess of apportioned funds are void.

The School District of Aiken County

Policy JJE Student Fund-Raising Activities

Issued 4/17

Purpose: To establish the basic structure for the conduct of student fund-raising activities.

Any fund raising by students or faculty, or any funds requested from students or faculty, must have the approval of the principal and Assistant Superintendent or other designated administrator.

Students in grades kindergarten through grade eight are prohibited from door-to-door fund raising in activities sponsored by the school or by a school-related organization in which students would be selling items or soliciting contributions, pledges or orders.

Each year the district may sponsor picture taking for the students. However, the students and their parents may purchase only those pictures they desire.

No student or organization may sell, distribute, or advertise services, written materials, or items from private sources on school premises or in the school or school district without the permission of the principal of the school involved and the appropriate Assistant Superintendent.

Organizations or students seeking to distribute materials to students unrelated to the individual school or school district must have the permission of the superintendent or the chief officer of administration and/or the appropriate Assistant Superintendent.

Adopted 6/10/75; Revised 7/14/92, 4/23/02, 2/7/12, 4/18/17

Legal references:

S.C. Code, 1976, as amended:

Section 16-17-420 - Board can regulate any activity that would disturb school.

The School District of Aiken County

Policy KF Community Use of School Facilities

Issued 4/17

Purpose: To establish the basic structure for community use of school facilities.

As a service to the community, the board will allow responsible and properly organized community groups to use school facilities in keeping with the following general policies:

- The board provides public school facilities through the use of taxpayers' funds collected for educational purposes.
- Use of school facilities by the schools and by school related organizations takes precedence over all other uses.
- Requests by local agencies and by other agencies/organizations for the use of facilities for educational purposes take priority over other requests for the use of facilities.
- The use of a school building, facility, or other school property for any non-school purpose must not interfere with the school program.
- Organizations using school facilities are responsible for the proper conduct of all persons attending the event, for providing police protection if needed, for immediate restoration of school property in the event of any damage and for all liabilities of all persons in attendance. The district will set forth all terms in a contract that an official representative of the organization must sign.
- Each principal exercises control of his/her school property. School rentals must be charged in accordance with school and district rental schedules. The principal will charge appropriate rental fees for all non-school events except for elections as stated below and unless waived by the area advisory councils
 - District portion of rental fees cannot be waived
 - All funds in excess of district rental fees, actual labor costs, or necessary cleaning supplies will be retained in the school rental accounts.
 - Where space permits without disruption of normal school activities, the schools may be used without charge for local, state, and national elections including primaries.
- When school facilities are used by non-school persons, a school employee must be present while the facility is in use. Rental fees will be used by the district to pay for the school employee's services.

- Non-school groups wishing to use any school kitchen must have members of the school food service staff present. Rental fees will be used by the district to pay for the school food service employee's services.
- The board will not allow groups to use school facilities if they advocate unconstitutional or illegal acts, or if their activities are contrary to the best interests of the public schools or to the educational welfare of its students.
- The board will not allow groups to use school facilities when the proposed function presents an obvious danger to the safety of persons and property.
- No alcoholic drinks will be sold, distributed, or used on school property at any time by anyone.
- If property is not needed for school purposes, the district may permit the operation of a school-age childcare program for children aged five through 14 years that operates before or after the school day, or both, and during periods when school is not in session. Under this section the board may enter into a long-term lease with a corporation, community service organization, or other governmental entity if the organization, corporation, or other governmental entity will use the property to be leased for civic or public purposes or for a school-age childcare program. However, if the property subject to a long-term lease is being paid for from money in the district's debt service fund, then all proceeds from the long-term lease must be deposited in that school's debt service fund so long as the property has not been paid for.

Adopted 11/9/71; Revised 6/10/75, 8/10/76, 3/24/87, 8/11/92, 1/26/93, 2/26/02, 2/7/12, 4/18/17

Legal references:

S.C. Code, 1976, as amended:

[Section 7-9](#)-110 - Conducting elections or primaries in a facility that receives state funds.

[Section 59-1](#)-370 - Closing of educational institutions on general election day.

[Section 59-19](#)-90(7) - General powers and duties of school trustees.

[Section 59-19](#)-120 - Rules and regulations governing use of school buildings.

[Section 59-19](#)-125 - Leasing school property for particular purposes.

Federal Cases:

Child Evangelism Fellowship of South Carolina v. Anderson School District Five, 470 F.3d 1062 (4th Cir. 2006).

The School District of Aiken County

D - FISCAL MANAGEMENT

Policy DA Fiscal Management Goals/Priority Objectives

Issued 2/16

Purpose: To establish the board's vision for the sound fiscal management of the district.

The quantity and quality of learning programs are directly dependent on the funding provided and the effective, efficient management of those funds. Therefore, achievement of the district's purposes can best be made through excellent fiscal management.

As trustee of local, state and federal funds allocated for use in public education, the board will be vigilant in fulfilling its responsibility to see that these funds are used wisely.

Because of resource limitations, it is essential that the board and district administration take specific action to optimize the allocation of available resources in order to provide the most effective educational program. A strong educational program is corollary to prudent fiscal management. The board will incorporate this concept into all aspects of board and district operations.

To achieve this vision for the management of fiscal resources, the board will do the following:

- Engage in thorough advance planning in order to develop budgets and to guide expenditures in ways that achieve the greatest educational returns as well as the greatest contributions to the educational program.
- Establish levels of funding within available resources that will provide high quality education for the students of the district.
- Monitor inflows and outflows of resources throughout the year to ascertain whether actual results are in line with expected results. Significant fluctuations should be appropriately addressed, as necessary.
- Use the best available techniques and processes for budget development and management.

- Provide timely and appropriate information to the board and all staff with fiscal management responsibilities.
- Maintain an unassigned general fund balance of no less than eight percent of the budgeted expenditures for the year ending June 30 (except in extraordinary circumstances) with a desired level of at least 16 percent in order to manage finances on a cash basis (as provided by law), or as near a cash basis as circumstances permit, and also to provide reasonable resources to cover non-budgeted contingencies and/or state (and other) funding shortfalls during the school year in accordance with sound financial standards and procedures. A sufficient and healthy fund balance will help maintain a high bond rating to reduce the cost of long-term borrowing. Should fund balance levels decrease to or near eight percent levels, which would be the equivalent of one month's operational reserves, the board and administration will take steps to address the declining fund balances. Such steps would include reducing expenditures, increasing revenue, or some combination of each.
- Establish and implement efficient procedures for accounting, reporting, investing, purchasing and delivery, payroll, payment of vendors and contractors, and all other areas of fiscal management.

Adopted 6/10/75; Revised 10/9/01, 10/25/11, 2/9/16

Legal references:

S.C. Code, 1976, as amended:

[Section 59-69-110](#) - Authorization for creation of reserve fund to place schools on cash basis.

Other:

Governmental Accounting Standards Board, generally accepted accounting principles, as well as the Financial Accounting Standards Board.

Financial records

All financial records such as ledgers, checkbooks, cancelled checks and other bookkeeping records will be kept for five years.

School events

Special attention should be paid to the collection, disbursement, receipting and appropriate accounting for monies collected at school events. Pre-numbered tickets will be used to account for admissions and gate receipts (see DFD).

School sales

Sales will be compared to purchases on a regular basis. When two or more people are involved in collections for a given period, each person will be responsible for turning cash into the employee designated by the principal. A beginning inventory and ending inventory should take place before and after each sale.

Issued 6/10/75; Revised 8/20/85, 10/22/91, 1/10/95, 6/11/96, 12/10/96, 10/9/01, 2/7/12, 07/19/2023

The School District of Aiken County

Reconciliation Reports

Area Offices: Prepare a detailed reconciliation report for the individual schools listing the transactions for the month and balances of the activity accounts. Forward this report to the internal auditor.

Schools: Balance the school activity account balances. Resolve any differences with the level bookkeeper. Keep a copy of report on file signed by principal.

Sub-Account Reports

Area: Prepare a detailed sub-account report each month listing each receipt, disbursement and transfer. Keep a copy on file and send to the internal auditor.

Financial Report

Schools: Print a financial report to be given to school principal monthly by the 15th. Principal must sign and date that they have reviewed this report.

Procedure 11.1

SAF Forms



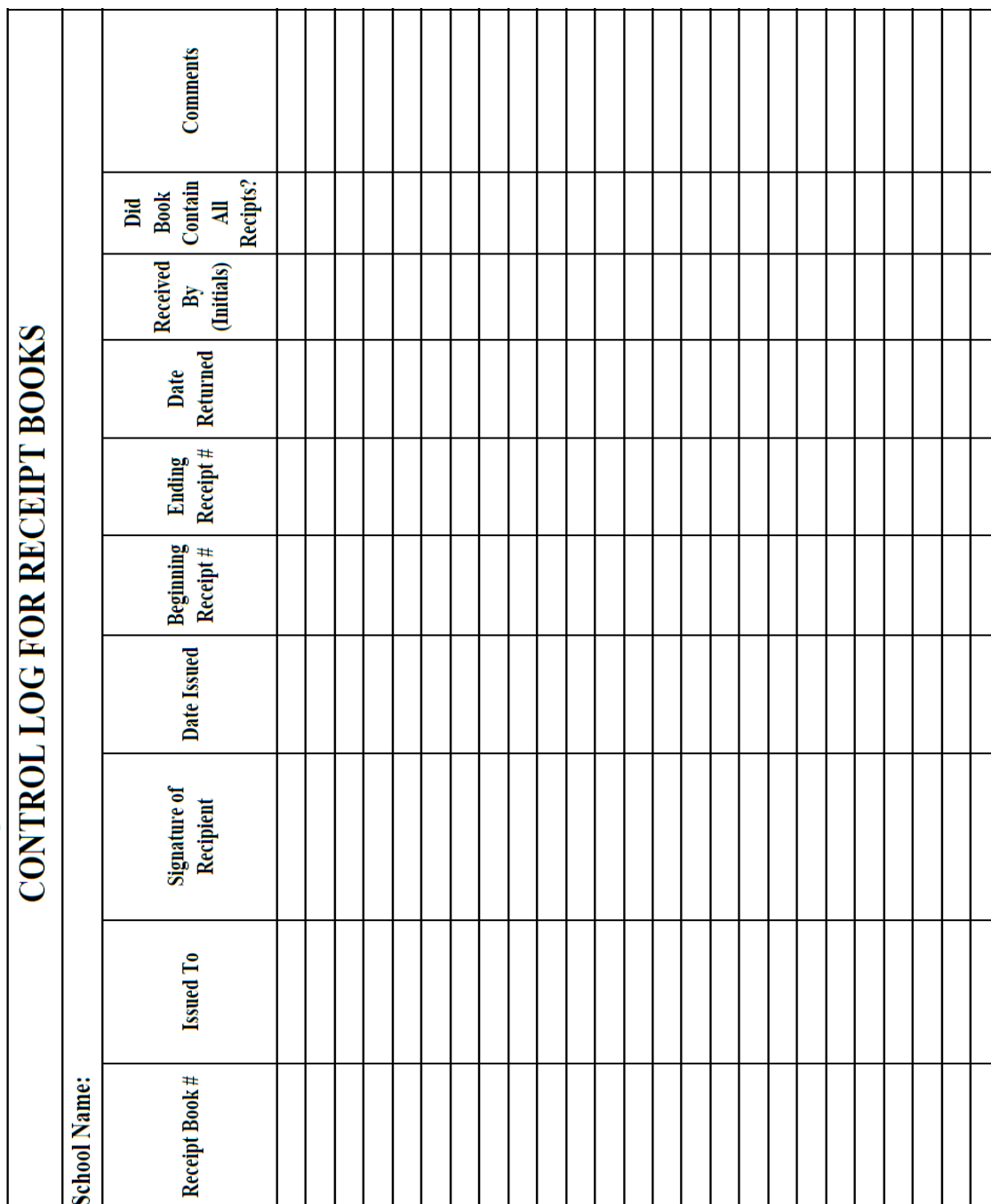
COMPARISON OF PURCHASES TO SALES

SCHOOL: _____

SALES FROM: _____

Divide Sales by Purchases for Percentages

Verified By	Date	Period	Sales	Purchases	Percentages
Ex. Sally Smith	7-8-99	June 1996	\$3,200	\$2,800	1.14%



See Procedure 1.2 for further instructions.



PRINCIPAL'S RECEIPT BOOK AUDIT
Worksheet

School: _____

Date: _____

Check receipts for the following attributes:

1. Date?
2. Student's name?
3. Total amount of money legibly written?
4. Name or name of accounts to be posted?
5. Form of money collected?
6. Student given original of receipt?
7. Office receipt attached in teacher receipt book?
8. Money turned in on the day collected?

A-All

S=Some

N=None

Receipt Book Number	Beginning and Ending Receipt Number	1	2	3	4	5	6	7	8	Comments

Principal's Signature: _____

Should be completed at least twice a year.



TALLY SHEET

Section 1

Change received at the beginning of the event: \$ _____

Gate Number: _____

Date of Event: _____

Name of Event: _____

Week Day of Event _____

Ticket Sellers: _____
Print Names

Section 2

First Roll of Tickets Ticket
Color:

1. Beginning Ticket No. after event: _____
2. Beginning Ticket No. before event: _____
3. Total Tickets Sold (1 - 2): _____
4. Price per ticket: \$ _____
5. Total Sales (3 x 4): \$ _____

Second Roll of Tickets Ticket
Color:

6. Beginning Ticket No. after event: _____
7. Beginning Ticket No. before event: _____
8. Total Tickets Sold (6 - 7): _____
9. Price per ticket: \$ _____
10. Total Sales (8 x 9): \$ _____
11. Bookkeeper's receipt number _____

Section 3

Ticket Seller

Ticket Seller

Ticket Custodian

Total Gate Receipts (5 + 10) \$ _____

Change: \$ _____

Total to be turned in \$ _____

Actual money turned in: \$ _____

Over/(Short): \$ _____



AIKEN COUNTY
PUBLIC SCHOOLS

PERMISSION TO PURCHASE

- ☐ Procurement Card
- ☐ Purchase Order
- ☐ Check Request
- ☐ Warehouse/IMC

Section 1

Bookkeeper's Information Only

Group / Department:	
Account Number:	Name of Account:
Company Name:	
Address:	Vendor No.:

Section 2

List a brief description of item(s) you wish to purchase and approximate cost of each item.
Remember sales tax and shipping:

Qty.	Item/Item Number	Description	Unit Cost	Total Cost
			Subtotal	
			Shipping and Tax	
			Total	

Purpose of item(s) you wish to purchase:

Section 3

TEACHER'S/ATHLETIC DIRECTOR'S SIGNATURE		DATE
SCHOOL BOOKKEEPERS' SIGNATURE		DATE
PRINCIPAL'S SIGNATURE		DATE
PURCHASE OVER \$2500.00	Assistant Superintendent	DATE

Revised on 08/2023

The following files will be maintained for Student Activity Funds:

Cash Receipts File

File deposits in deposit number order.

Maintain a separate file for each month.

For each deposit staple the Deposit Breakdown Form, bank receipt, duplicate deposit slip, yellow copy of office receipt(s), Report of Monies Collected form(s), Ticket Sales Report(s), etc. together with the Deposit Breakdown Form on top.

Cash Disbursements File

File first by the date, then by the check number.

Maintain a separate file for each month.

For each cash disbursement, staple the check requisition, request for permission to purchase form, invoice, purchase order, receiving documents, etc. together with the check requisition on top.

Area Office – place copy of check requisition on top.

Reconciliation Report File

Print and maintain on file a reconciliation report for each month listing each activity account, the beginning balance for the month, each receipt, disbursement, and each transfer. Print this report after reconciling account balances.

Area Office – print reconciliation reports for office and each school.

Sub-Account Report File

Print and maintain on file a sub-account report listing detailed receipt and disbursement information for each sub-account.

Financial Report File

Maintain a copy of the monthly financial reports on file. These can be filed along with the Sub-Account Reports.

Electronic Data File

Prior to closing out the month, the district office will back up all the student activity fund data files. Files are backed up daily off site by the district office.

Per School Board Policy DK “All financial records such as ledgers, checkbooks, canceled checks, and other bookkeeping records shall be kept for five years.”

Data files can be damaged or destroyed as a result of a number of problems. Damage can be caused by errors in the software, errors in the operation of the system, or hardware failures. Regardless of the cause of damage, preventive measures must be taken to provide adequate means for recovering lost data.

A backup copy of student activity data files is backed up at the end of each day off site through the district office.

Should the student activity data files be destroyed or become damaged, this procedure will enable the school to restore them with minimal loss of data.

Through school year 11-12 store all backup disks in a fireproof vault or safe, if available.

Key's to the bookkeeper's office should be limited to the following (bookkeeper, administration, and your backup).

Yearly budgets should be issued to level bookkeeper hard copy as well as electronically no later than April 15 of every year for advisory council approval. Level bookkeepers, will go over budgets and send to advisory council secretaries electronically unless, they request a hard copy. Level bookkeeper will also send an electronic copy of budgets to the internal auditor.

When putting together budgets please have the sponsor sign as well as the principal and bookkeeper before sending to the level bookkeeper. In your SAF budget if you are needing to make transfers to other accounts please list within budgets. A budget is needed for each local account within your school. Each account should be specific to the need of the account for anticipated income and expenditures.

DEPARTMENT OF EDUCATION
MOLLY M. SPEARMAN
STATE SUPERINTENDENT OF EDUCATION

MEMORANDUM

TO: District Superintendents
Principals
Public Information Officers

FROM: Juanita Bowens-Seabrook, PhD, RD, SNS Director, Office of
Nutrition Programs

RE: Information Package for “Smart Snacks” Exempt Fundraisers

DATE: March 6, 2015

This information package serves as additional guidance for public schools and school-sponsored organizations in South Carolina that wish to hold “Smart Snacks” exempt fundraisers in compliance with federal law and the policy memorandum issued by the State Superintendent of Education on January 22, 2015.

Effective with the 2014–15 school year, all food and beverages sold to students on school campuses during the school day are subject to national Smart Snacks nutritional standards. Federal law allows states to authorize a limited number of exceptions to these standards for infrequent food-based fundraisers that do not meet Smart Snacks standards. These exemptions cannot apply to canteens, vending machines, or school stores that regularly sell food throughout the school year.

Smart Snacks standards do not apply to the following situations, subject to district and/or school wellness policies:

- sale of food or beverages (“foods”) that meet the Smart Snacks standards;
- sale of foods outside of school hours (e.g., after-hours concessions at athletic events, school concerts, or on weekends);
- sale of foods not intended for on-site consumption (e.g., cookie dough or frozen pizza);
- sale of foods exclusively to adults who are not students;
- foods given to students at no charge and without suggesting a donation;
- foods brought from home by students for personal consumption;
- foods donated for classroom celebrations; or

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☐ emergency medical situations.

For the remainder of the 2014–15 school year, schools may have up to 13 exempt fundraisers, not to exceed 3 days in length. For the 2015–16 school year, schools may have up to 30 exempt fundraisers, not to exceed 3 days in length. For the 2016–17 school year, schools may have up to 30 exempt fundraisers, not to exceed 2 days in length. For the 2017–18 school year and thereafter, schools may have up to 30 exempt fundraisers, not to exceed 1 day in length.

Individual districts and/or schools reserve the right to further limit or restrict exempt fundraisers through local wellness policies.

With the recommendation of their district, a school may request a waiver from the South Carolina Department of Education (SCDE) to hold additional exempt fundraisers beyond the allowable numbers shown above.

The following resources are attached for your immediate dissemination and use:

- Smart Snacks presentation that gives basic information on the new nutrition standards and exempt-fundraiser guidelines. This presentation can be used by district and school personnel to inform and train local stakeholders.
- United States Department of Agriculture (USDA) fact sheet clarifying the exclusion of foods intended for off-site consumption from Smart Snacks standards.
- Instructions and local tracking forms for exempt fundraisers, as well as information on how to request a waiver.

Copies of the presentation, as well as the instructions and tracking forms, will also be posted to the SCDE website under the Office of Nutrition Programs information page.

Questions or concerns regarding Smart Snacks exempt fundraisers should be referred to Walter Caudle at wcaudle@ed.sc.gov, (803) 734-4586.

JBS/WFC

Attachment

Key Federal “Smart Snacks” Exempt Fundraiser Definitions

NOTE: Additional information on the entire Smart Snacks Interim Final Rule is available from the Office of Nutrition Programs at the South Carolina Department of Education, school district child nutrition program offices, and at <http://www.fns.usda.gov/healthierschoolday/tools> <http://www.fns.usda.gov/healthierschoolday/tools-schools-smart-snacks>.

“Competitive food” means all food and beverages (other than breakfast, lunch, and afterschool snacks served by the cafeteria) available for purchase by students during the school day on a school campus.

“Exempt fundraiser” means infrequent, school-sponsored, food-based fundraisers that do not meet Smart Snacks standards. These exceptions cannot include canteens, vending machines, or school stores that regularly sell food throughout the school year.

“Food” includes food and beverages, as well as side items and condiments.

“Food service area” means any centralized location on a school campus where breakfast and lunch are normally prepared, served, and/or consumed by students. This definition includes a commons area if students are expected to eat meals there.

“School day” means the period from the midnight before to 30 minutes after the end of the official school day.

“School campus” means all areas of property under the jurisdiction of the school that are accessible to students during the school day.

“Smart Snacks” means the Nutrition Standards for All Foods Sold in School Interim Final Rule, as established by the United States Department of Agriculture (USDA) pursuant to the Healthy, Hunger-Free Kids Act of 2010.

“Sold” means the use of money, tokens, coupons, etc. This definition also includes situations where a donation is expected or suggested.

Key Federal Exempt Fundraiser Requirements

- Schools must document all exempt fundraisers.
- Exempt fundraisers must be consistent with district and/or school wellness policies.
- Canteens, vending machines, and school stores that regularly sell food throughout the school year cannot qualify as exempt fundraisers.
- Exempt fundraisers cannot be held in a food service area during breakfast or lunch periods.
- Food sold by culinary arts programs or other curriculum offerings is subject to Smart Snacks standards.

Cafeteria employees cannot be responsible for paperwork or recordkeeping.

“Smart Snacks” Individual Exempt Fundraiser Checklist

Important Notes

- This form should be approved by the principal or designee - not the cafeteria.
- Post this form to the “Smart Snacks” Annual School-Based Exempt Fundraiser Summary Report.
- Retain this form at the school (not the cafeteria) for the current school year and the next three (3) school years. These forms are subject to audit.

District and school:

Requesting school organization and contact:

Name of fundraiser, date(s), time(s), and location(s):

Description of food(s) being sold:

1. Is this fundraiser consistent with the district and/or school's **local wellness policies**?
Yes = continue
No = STOP! This cannot be an exempt fundraiser.
2. Will the food be **sold**?
Yes = continue
No = no exemption required, but check local wellness policy
3. Will the food be sold during the **school day** for **consumption** on the **school campus**?
Yes = continue
No = no exemption required, but check local wellness policy
4. Will the food be sold in a **canteen, vending machine, or school store**?
Yes = STOP! This cannot be an exempt fundraiser.
No = continue
5. Does the food meet federal Smart Snacks **nutritional requirements**?
Yes = no exemption required, but check local wellness policy
I don't know = use the Smart Snacks calculator at
<http://rdp.healthiergeneration.org/calc/calculator/> No = continue
6. Will the food be sold in the **food service area** during breakfast and/or lunch? Yes =
STOP! This cannot be an exempt fundraiser.
No = Sign, date, and submit this form to the principal or designee.

Printed Name and Signature of Authorized Organization Representative

Date

Printed Name and Signature of Principal or Designee

Date

“Smart Snacks” Annual School-Based Exempt Fundraiser Summary Report

Important Notes

- This form must be completed by the school principal or designee—not the cafeteria.
- Retain this form at the school (not the cafeteria) along with each “Smart Snacks” Individual Exempt Fundraiser Checklist for the current school year and the next three (3) school years.
- These forms are subject to audit.

District and school name:

School year:

#	<u>Organization</u>	<u>Date</u>	<u>Duration</u>
1			
2			
3			
4			
5			
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Printed Name and Signature of Principal or Designee

Date

“Smart Snacks” Exempt Fundraiser Waiver Process

This process is to be used when asking the South Carolina Department of Education to grant a waiver authorizing more than the maximum allowable number of exempt fundraisers during the school year.

Important Notes

- A separate application must be submitted for each waiver request.
- The waiver process cannot be used to increase the duration of any exempt fundraiser beyond the maximum number of days already allowed.
- The waiver process cannot be used if the fundraiser is not allowed under district or school wellness policies.

Submit a letter of application and a copy of the completed “Smart Snacks” Individual Exempt Fundraiser Checklist (page 4 of this information package) to Dr. Juanita Bowens at jbowens@ed.sc.gov at least 15 business days before the anticipated fundraiser event.

At a minimum, the letter of application should include the following information: ☐ Name of school district

- District superintendent’s name, telephone number, and e-mail address
- Name of school
- Principal’s name, telephone number, and e-mail address
- District board chair’s name, telephone number, and e-mail address
- Specific reason(s) for requesting a waiver ○ This section should include an explanation of the financial hardship and/or other adverse impact if the waiver is not granted. There should also be confirmation as to whether the maximum allowable number of exempt fundraisers has already been authorized. If additional exempt fundraisers are still available locally, please explain why a waiver is being requested.
- A statement certifying that “the information contained in the application is accurate and reflects all available information. Further, the fundraiser does not violate the provisions of any school board policy, local wellness policy, and/or administrative procedure issued by the school district or school in which the fundraiser will take place.”
- Signatures of the principal, district superintendent, and district board chair.

All documentation related to the waiver process must be retained at the district and school levels for the current school year and the next three (3) school years. These records are subject to audit.



AIKEN COUNTY
PUBLIC SCHOOLS

PROCUREMENT COMPETITION AND APPROVAL GUIDELINES FOR GOODS AND SERVICES

<u>Threshold</u>	<u>Action Required</u>
\$1 - \$2,500.00	<ul style="list-style-type: none"> ○ P-Card may be used <u>OR</u> ○ Check Request may be submitted to Accounts Payable <u>OR</u> ○ Purchase Order Requisition may be entered in Smart Fusion but it is not required. Any attachments should be uploaded to Smart Fusion.
\$2,500.01 - \$10,000.00	<ul style="list-style-type: none"> ○ Purchase Order Requisition must be entered in Smart Fusion. ○ Minimum of 3 <u>written</u> quotes. Submitted with the Quote Comparison Form and any attachments should be uploaded to Smart Fusion.
\$10,000.01 - \$50,000.00	<ul style="list-style-type: none"> ○ Requires an informal written solicitation package. ○ Requires advertisement. ○ Chief Financial Officer & Superintendent must approve all procurements above \$15,000. ○ Submit request to the Procurement Department with specifications and requirements.
\$50,000.01 & Above	<ul style="list-style-type: none"> ○ Requires formal sealed competitive bid process. ○ Submit request to the Procurement Department with specifications and requirements.

- No purchase is to be artificially divided in order to avoid any threshold requirement. The Procurement Department will assist at any level upon request.
- The Procurement Department will handle all procurements beginning at \$10,000.01 upon receipt of request, specifications and requirements.
- There are no specific exemptions to the approval process.
- For exemptions to the competitive portions of these guidelines ie; Books, Sole Source, Emergency Orders, State Contracts, Field Trips, Fundraisers, etc., please refer to the District Procurement Code/Regulations, Purchasing Card Procedures and/or contact Procurement.

***Purchasing Card May Be Used**

- \$1 – 2500 In place of check requests and Purchase Orders
- \$2500.01 & Above In the place of Purchase Orders with the approval of the Director of Procurement and Warehouse Services.

For questions regarding the procurement process, please contact Sherell Murphy at 642-0031 ext.14100 or email smurphy@acpsd.net.

- If you use any off-duty officers, security or ambulance service during sporting events or after school activities on a reoccurring basis, you must get a contract
- From the provider and we will assign a district control number.
- You can then pay them with a check request and reference the district control number.
- If you have a district control number for this school year you will need to get
- New contracts for next school you if you plan to use their services again.
- If you are planning to charter a bus and the total is over \$500, you cannot book
- The bus until you have a purchase order. If the invoice pre-dates the purchase
- Order this will be an unauthorized procurement.
- If your school is donating, you do not need to enter a purchase order
- Even if it is over \$2500. You can pay the donation with a check request and attach
- A copy of the fund raiser form to the check request.

*Policy***RELATIONS WITH PARENT ORGANIZATIONS**Code **KBE** Issued **8/12**

Purpose: To establish the basic structure for board and district relations with parent organizations.

The board looks upon school support groups as an integral part of the district. These groups can help the district promote an effective educational program. The board encourages the participation of parent organizations, parent and teacher organizations, booster organizations and similar volunteer groups.

These groups will not have administrative authority in connection with the operation of the school. The board has final authority over all phases of school operations. Equipment donated to the school becomes the property of the district. Many parent organizations have their own by-laws and organizational structures, and must follow certain tax reporting and/or registration regulations required by the state or federal governmental entities.

The board encourages administration, staff and employees to be supportive and accommodating to the activities of these groups. The board may request a statement of purpose and regulations governing a proposed group's involvement in support of the education program. For those organizations that are involved in fundraising activities on behalf of district and student endeavors, the board supports the administration's right to request that reasonable financial safeguards be utilized by such groups and to request periodic review of financial records. The administration may provide guidelines for prudent financial management and is authorized to provide some training assistance to those officers in parent organizations who are authorized to handle funds and keep records.

These support groups need administrative approval for any events, programs or operations that involve the following.

- participation of children
- operation of a school service
- charges to children
- solicitation of children
- communications sent home with all children in a school

This policy governs all groups currently in existence in the district as well as those formed after the date of adoption of this policy and any revisions to the same.

Adopted 11/9/71; Revised 2/26/02, 8/14/12

The School District of Aiken County

The relationship between a parent organization and schools should be one of cohesiveness. The following should be followed by school district employees when asking for financial assistance from the parent organization:

1. A wish list should be made with input from all school personnel at the start of the school year.
2. The wish lists should be turned into the principal or his/her designee.
3. The collection of list should be put into one list in order of importance.
4. Wish list will be turned into the parent organizations board by the principal or designee.
5. The parent organizations will sit with the board and decide which items they will work on for the school year.
6. There should be no evidence of intentional management override of control procedures by persons in authority.
7. If the parent organization allows faculty or staff to ask for mini grants during the year all forms should be handed into the principal or designee. The principal or designee will then sign off and turn the form into the parent organization.
8. No school employee will fill out fundraising forms for the parent organization. All fundraising forms must be filled out, signed and turned in by someone designated from the parent organization.
9. No school employee will collect nor hold money for any parent organization. All funds will be collected by the parent organization. A box can be setup for student to drop funds in for the parent organization. The box must have a lock and no one but the parent organization should have access.
10. If a parent organization is reimbursing or paying for travel of faculty or staff all district policy and procedures must be followed.

Parent organizations should be given a copy of this procedure for information only. The following are the items that were covered during training:

- Review of the organization's by-laws by current officers. We have found several sets of by-laws with good financial requirements such as splitting the treasurer's duties into a deposit treasurer and a disbursement treasurer.
- Consider bonding those who have check signing responsibility.
- Having officers check to make sure yearly "reports" to the state (for non-profit organizations: and/or any informational tax returns are being followed.
- Require dual signatures on checks.
- Have a counting team (for events and drives) and a "deposits treasurer" who will make timely deposits of cash and check and have a countersignature from a "counting team" member. (A copy of such deposit information shall be retained by the deposit treasurer and a copy shall be given to the treasurer for his/her bookkeeping entries). Issuing receipt for all funds collected for fundraising. Have a protocol established for cash-handling and turn-ins at events such as school carnivals where numerous persons may be receiving funds (most of such events use a "ticket-purchasing" methodology to cut down significantly on the numbers of persons with cash responsibility.
- Have monthly bank statements mailed to a non-financial officer; this person would maintain a copy of the statement before turning over to the treasurer. . Also, give a copy of the monthly bank statement to the principal or designee.
- Set a minimum number of required meetings of the organization for the school year and have a treasurer's report and balance presented and kept with the minutes of the organization at each meeting.
- File a financial report with the school –based liaison (principal or designee) at least twice per year for information purposes.

- Reconcile bank statements within thirty days of receipt and resolve any discrepancies with the bank immediately.
- All fundraisers/monies collected must be approved by principal and Assistant Superintendents before they take place.



AIKEN COUNTY PUBLIC SCHOOLS

**FORM MUST BE COMPLETED AND SIGNED BY ALL PARTIES BEFORE FUND-RAISER
TAKES PLACE.**

A COPY OF COMPLETED FORM MUST BE GIVEN TO SCHOOL BOOKKEEPER

NO FUNDRAISER SHOULD TAKE PLACE WITHOUT PROPER SIGNATURES

PTO and Booster Club Fund-Raiser Requests

Name of School/Organization: _____

Company providing product: _____

Item(s) sold **DO NOT LIST AS MISCELLANEOUS**: _____

Cost of item(s) being sold: _____

Selling Price of item(s): _____

Dates of Sale: _____

Anticipated Profit: _____

Purpose of Fund-Raising Activity:

All Funds will be collected by PTO/Booster Volunteers and deposited into the PTO/Booster Bank Account. No funds will be deposited into school accounts as well as **funds collected will not be handled by any ACPSD employees.**

PTO/Booster Officer _____ Date _____

Principal _____ Date _____

Assistant Superintendent/Director _____ Date _____

The bottom portion should be filled out by Treasures and returned to PTO/Booster President or Vice President.

Total amount of money collected/deposited: _____

Total cost of fund-raising items paid out: _____

Net profit or loss amount _____