

Shelby County Schools
Teacher Quick Reference for Finances

A

- Accounting and Fiscal Operation Manual
 - A manual that includes all accounting procedures for SCBOE. It is located on the intranet under the Finance Department and can be viewed from any computer on a SCBOE internet connection.
- Activity Detail Reports
 - Teachers/sponsors should receive an activity detail report for their funds each month.
 - Reports should be reviewed in a timely manner and any questions or corrections should be addressed with the bookkeeper immediately.
- Activity Permission Request Form (APR)
 - This electronic form is required to be completed any time students will be off campus (field trip, sporting event, competition, fundraisers, etc.).
 - APR must be submitted at least 10 days prior to the event. Out of state events must be submitted at least 30 days prior to the board meeting preceding the event. Trips not meeting these time frames are at risk of being denied.
 - More details including necessary forms can be found on the SCBOE website, Instruction, field trip planning.

B

- Budgets
 - Teachers/sponsors are responsible for completing the budget worksheet for the activities of funds for which they are responsible for each year.

C

- Cash Disbursement (Checks)
 - All expenditures must be paid by school check. Vendors are never to be paid from cash collected.
- Change Cash
 - Change cash request form should be completed to request change cash/start up cash for events.
- Check Request (see example # 1)
 - If a check is needed prior to an event, indicate on the PO that it is a check request so the bookkeeper knows you will need the check earlier. If this isn't noted the bookkeeper may only process the PO but not issue the check.

- Class Roster Receipting (see example # 2)
 - Class rosters (generated through the schools attendance software) may be used as a form of receipting school-wide collections of nominal amounts (\$4 or less).
 - School-wide collections may include events or sales such as hat days, popcorn sales, etc. where items or participation is offered to the entire student body.
 - Class roster receipting may not be used to collect admission (see ticket sales).
 - Only one item/event should be listed per Class roster.
 - Type of event or sale (popcorn) and amount (\$2) should be written at the top of the Class roster.
 - Teacher should place a check mark next to each student paying/participating.
 - Teacher should write the TOTAL funds collected, signs and dates.
 - Should an error be made, the change can only be made by the original receipt issuer and should be initialed.
 - Class roster and funds should be submitted to the office daily.
- CIS (Classroom Instructional Supply) Funds
 - Teachers receive funds from the Alabama Department of Education.
 - CIS funds will be maintained in a separate activity from other class funds at the school.
 - CIS funds can only be used to purchase instructional material and supplies within the classroom.
 - Cleaning supplies, rewards/recognition items, etc. cannot be purchased with CIS funds.
- Copies/Copy Paper
 - Some schools charge for excess copies and copy paper use for the school copy machines.
 - A copy request form should be completed and submitted to the bookkeeper when these items are needed.

D

- Daily Deposits
 - SCBOE policy requires that all funds collected within the school are turned into the office daily for master receipting and deposit.
 - Funds should be deposited at the bank on the day they are collected from the student/parent when feasible.
 - Each school will have a specific time that funds are due to the office in order to allow bookkeeper time to issue master receipts and bank deposit before the end of the work day.

- Donations
 - Donations may be solicited from parents or businesses only after principal's approval.
 - Donations must always be used for the purpose in which they were requested (technology, classroom supplies, etc.).
 - If donations are to be used for awards, rewards, recognition, or food items, a letter from the donor specifically naming this use must be on file in the office to be used as supporting documentation for the expenditure.

E

- Ethics
 - Expenditures made for the sole benefit of an individual teacher, principal, staff person or any other adult or student are most likely prohibited.
 - Revenues raised (fundraisers) for the sole benefit of an individual teacher, principal, staff person or any other adult or student are most likely prohibited.

F

- Fees
 - Fees may only be charged for students in grades 7-12.
 - Fee amounts should be reviewed and approved by the principal before funds are collected.
 - Fees must always be used for the purpose in which they were collected (science lab supplies, AP course, etc.).
- Field Trips
 - Activities permission request must be completed and approved.
 - Cost analysis worksheet should be completed to ensure the amount requested from students is enough to cover all costs related to that trip (admission, teacher subs, mileage, bus drivers, food, etc.).
 - A copy of the form sent to parents for field trip permission and/or including the amount of the field trip should be submitted for bookkeeper files.
 - Travel agencies may be used to facilitate large trips. Funds collected must be run through the school's books or handled totally by the agency. If totally handled by the agency, fundraisers cannot be held to offset student expenses.
- Fiscal Year
 - The fiscal year for all Alabama schools is October 1 – September 30. All items related to funds within the school operate on this basis.

- Forms
 - Most employee related forms are now located on the SCBOE website.
 - Bookkeeping forms can be obtained from the school bookkeeper (copy request forms, purchase orders, field trip cost analysis forms, etc.)
- Fundraiser (see example # 3)
 - Fundraiser request forms must be completed and submitted for approval at least 2 weeks prior to any event that plans to collect and raise money for the school (i.e. yearbooks, concessions, shirts, etc.).
 - Principal will review form and approve if deemed something school will participate in. Teacher/sponsor will receive a copy of the approved form or be notified if/when approved.
 - Once the fundraiser is approved, purchase orders should be completed for the anticipated fundraiser expenses and submitted to the bookkeeper for processing.
 - All fundraiser money should be receipted on the day it is collected and submitted to the office on the same day for deposit.
 - Once the fundraiser is complete, the bottom portion of the fundraiser request form must be completed by the teacher/sponsor documenting the revenues, expenditures and any uncollected funds (product distributed but money wasn't collected).
 - All items purchased must be accounted for. If any items are given away, or sold at a discount, records should be maintained and explanation attached.

G

- Grants
 - Grants may be solicited from businesses or legislators only after principal's approval. Grants must always be used for the purpose specified in the grant guidelines.
 - A copy of the approved grant must be on file in the office to be used as supporting documentation for all expenditures.
- Gift Cards/Monetary Gift
 - Gift cards or equivalents are sometimes given as student awards or to show appreciation for a volunteer/employee. The Gift Card/Monetary Gift form (obtain from school bookkeeper) must be completed by the recipient and submitted to the office to be used as supporting documentation for the expenditure.
 - The amount of gift cards or equivalents given to an SCBOE employee must be submitted to payroll and appropriate taxes will be deducted from the employee's paycheck.

I

- Inventory
 - Technology items (printers, computers, etc.) and other equipment are tracked using a system-wide inventory. Items should not be relocated within the school building, removed from the school building, or disposed of without obtaining proper approval and completing necessary paperwork.
 - Employees may obtain approval for off-campus, work-related use of a technology device by submitting a Laptop/Technology Equipment Checkout Agreement form which can be found on the SCBOE website, Internal Use Forms, Technology.

L

- Lunch money
 - All lunch money is submitted to the local school cafeteria and is not receipted by teachers or the school office.
 - The cost of a lunch provided by the school cafeteria for a field trip should not be collected with the field trip donation. If funds aren't available for use from the student lunch account, a separate check should be sent to the cafeteria.
 - Balances in student lunch accounts automatically transfer to the next grade/school (elementary → middle → high).
 - Teachers may request an individual lunch account for their own use.

M

- Multiple receipt listings (MRLs) (see example # 4)
 - MRLs can be used when collecting funds for like amounts where individual receipts are not needed.
 - Only one event or item should be receipted per MRL.
 - Should an error be made, the change can only be made by the original receipt issuer and should be initialed.
 - MRL forms should be safeguarded the same as a teacher receipt book.

P

- Payroll
 - Check stubs are available on Shelby County Schools website under Employee Forms/Login, General, Doc E Fill.
- Purchase Orders (see example # 5)
 - A purchase order (PO) is required by the State Department of Education, State Examiners and Shelby County Schools – it is not optional and must always be submitted, approved, numbered, and dated before the order is placed.

- NO orders should be placed prior to obtaining administrator approval and PO number.
- When completing the PO, indicate which activity account should be charged and sign your name.
- List items that are requested for purchase and the amounts of items. If the amount is unknown, please indicate an estimated amount on the bottom of the PO.
- Include shipping charges. If the amount is unknown, it should be estimated higher than truly expected.
- Bookkeeper will assign a date, PO number, GL code and obtain administrator's approval for the purchase.
- Once approved the bookkeeper will return the PO to the teacher and teacher may begin the order process.
- Shelby County Schools is exempt from sales tax by state law and is not allowed to be paid with school funds. Review receipts to ensure sales tax is not charged when making purchases. If sales tax is charged and not corrected by the vendor, teacher will responsible for covering the amount charged.
- Retain the PO until your order is received. Sign the PO on materials receipt line indicating that you did receive the materials. Your signature, along with the invoice, is the bookkeeper's authorization to pay.

R

- Raffles
 - A raffle is a contest of chance and is prohibited based on the gambling laws of the State of Alabama. Based on the Attorney General's opinion (AG 89-00168) raffles, drawings, or any game of chance are illegal and cannot be approved by the Board of Education.
 - Local school auditors may be contacted for resourceful ideas to accomplish fundraising goals.
- Receipting
 - All money must be receipted daily and turned in to the office daily.
 - Schools may establish a daily cut-off time for which funds should be turned into the office to allow deposit processing.
 - Receipts should not be issued to yourself. Someone else should issue the receipt for funds you are paying.
 - SCBOE has 3 primary methods of receipting funds that have been approved for daily funds: receipt books, multiple receipt listings (MRLs), and class roster.
- Receipt books (see example # 6)
 - Receipt books are issued to an individual for specific class or event collection (yearbook, dance line, etc.).

- Receipts should be completed entirely: name, dollar amount, written dollar amount, what the funds are collected for, cash/check breakdown, and teacher's signature.
- If multiple items are collected on one receipt, breakdown should be included on the "for" line with descriptions and amounts of each.
- Should an error be made on the receipt that can easily be corrected, the change can only be made by the original receipt issuer and should be initialed.
- If a receipt needs to be voided, VOID should be written on the receipt and the white copy stapled in the book.
- Change cannot be given for checks written. If incorrect amount is presented, parent should be contacted to determine if additional amount is a donation or check should be returned to the parent for correction.
- Refunds (see example # 7)
 - Refunds to students/parents should be requested using a purchase order.
 - Teacher should include copy of original receipt (book or MRL) with the purchase order.
 - PO should include student/parent's name and full address.

S ● Sales tax

- Except in certain instances schools may not pay or reimburse sales tax on purchases. The use of a valid school purchase order should prevent this charge.
- Sales taxes on meals and hotels while traveling may be paid or reimbursed.

T ● Ticket Sales

- Pre-numbered tickets or an approved online ticket vendor must be used for events where admission is charged.

● Timekeeper

- All employee work time should be recorded daily in the Timekeeper system either by using the badge scan machine or direct computer input.
- If you plan to take a day off or a day is taken, a leave entry must be completed in Timekeeper. This applies to all types of leave (PD, sick, personal).
- If scan is missed on any day, an exception must be created in Timekeeper.
- Absences entered in Timekeeper should be also entered in Kelly Services (if a substitute is needed) and/or online professional development form for PD absences.

- Travel
 - Each individual traveling should complete a Conference Travel Request and Reimbursement Form and attach their own receipts. Hotels will divide the bill so each individual can claim their own portion of the expenditure.
 - Travel forms for out of state and/or overnight travel must be submitted to the Central Office for approval prior to the trip, even if paid with local funds.
 - Advancements of up to 75% of the estimated expenses on the Conference Travel Form may be requested prior to travel.
 - SCBOE reimburses for breakfast, lunch and dinner only. Snacks, souvenirs, alcohol, and tobacco products are not allowable reimbursements and should be on separate receipts if purchased personally.
 - Schools may establish a daily rate or rate per meal allowable for reimbursements.
 - All receipts must be itemized. SCBOE policy does not allow a receipt with only a total amount (final credit card receipt).
 - In-county meals cannot be reimbursed.
 - Gratuity over 18% will not be reimbursed.
 - Conference Travel Request and Reimbursement form should be completed and submitted to the bookkeeper within 5 business days following return from the trip.
 - Mileage for travel will be reimbursed at the federal mileage rate. No reimbursements will be made for actual gas purchases.

V

- Vendors
 - A complete W-9 form must be on file for any vendor requiring payment.

EXAMPLE # 1

SHIPPING AND BILLING ADDRESS:		P.O.#	Vendor#:	Date
Chelsea Park Elementary School 9000 Chelsea Park Trail Chelsea, AL 35043		Name of Account: <i>Field Trip</i>		
		Attn: <i>Ima Teacher</i> (Purchaser's Signature)		
Activity #	5	0025	0	

VENDOR: <i>Birmingham Children's Theatre</i>	Chelsea Elementary School
Address:	Phone Number (205) 682-7220
	Fax Number (205) 682-7225
	How Ship: When:

REQUISITION - PURCHASE ORDER

Quantity	Description	Unit Price	Extension
145	Admissions	5.00	725.00
	(form attached.)		
	<i>Check Request</i>		
	<i>need check by 10/8/2010</i>		

NO BACK ORDERS	←	AMOUNT ENCUMBERED	\$ 725.00
PO NUMBER MUST BE SHOWN ON ALL CORRESPONDENCE	CHECK NUMBER	DATE	Amount Paid \$

CERTIFICATE FOR TAX EXEMPTION
 This is to certify that the property described above is for sole use and benefit of the above named institution and will be used under the control of said institution. It is further certified that the undersigned is authorized by the provisions of Code of Alabama, 1975, Sections 40-23-4 (1) (5) and 41-23-22 (1)(b) to issue this order and to make this certificate. THE STATE OF ALABAMA DOES NOT ISSUE SCHOOL SYSTEMS TAX EXEMPT NUMBERS. SCHOOLS ARE EXEMPT BY LAW.

Approved by: _____ PRINCIPAL
 (Note: The above Purchase Order is not valid unless signed by the Principal)

MATERIALS RECEIPT MUST BE DATED _____ Date _____
 I hereby certify that the above items as checked have been received in good condition.

Signed _____ Title _____

Popcorn #2

Course Roster

Academic Session: 2015-2016 School Name

Teacher: Smith, Jane Course: Algebra Term: Term 2 Room: 101 Period: 1 Meets:

Number	Name
S000000	✓ Alexander, Brown
S000000	Brown, Susie
S000000	Color, Pink
S000000	Kennedy, John
S000000	Lincoln, Abraham
S000000	Madison, James
S000000	✓ Turner, Page
S000000	✓ Smith, Ima
S000000	Williams, George
S000000	✓ Williamson, Henderson

Total Students: 10 Total Females: 4 Total Males: 6

Shelby County Schools

\$8 Tracy Teacher. 5/1/16

SHELBY COUNTY BOARD OF EDUCATION
FUND-RAISER REQUEST FORM

THIS FORM MUST BE SUBMITTED FOR PRINCIPAL'S APPROVAL AT LEAST
2 WEEKS PRIOR TO THE SCHEDULED DATE.
DO NOT MAKE FINAL ARRANGEMENTS PRIOR TO RECEIVING PRINCIPAL'S
APPROVAL.

- 1.ee Date of request 3-12-2016
- 2.ee Name of individual making request Molly Money
- 3.ee Activity to receive proceeds General Fund 40% Athletics 60% fee
- 4.ee Class/Club/Organization conducting fund-raiser Football Boostersee
- 5.ee Name of fund-raising project School Spirit Flags
- 6.ee Beginning and ending dates of fund-raiser Aug 15 - Sept 18, ee
- 7.ee Name of vendor supplying items for sale Flying High Productsee
- 8.ee Description of items for sale Vehicle Window Flagsee
- 9.ee Estimated cost of items for sale \$4 per flag
10. Sales price of items (attach if necessary) \$10 per flag
11. Description and estimated cost of related fund-raiser expense \$100 to
print a banner for booth at football gamesee
- 12.e Description of method of sales and collections Players + Booth at game
- 13.e Estimated profit from fund-raiser \$6 per flag
14. Purpose of fund-raiser School General Fund + Weights for Weight Room
15. Is a change box needed? If so, amount/description of funds needed. Yes for
1st Home Game, \$100 in tens. Check payable to Molly Money.
- 16.e Principal's Approval Fatti Principal Date: 3/30/16

TO BE COMPLETED BY SPONSOR IMMEDIATELY AFTER THE SALE AND
SUBMITTED TO THE BOOKKEEPER.

Attach any profit information supplied by the vendor.

Attach records of any unsold or returned items, items given away at no
charge/discount, or names/amounts of uncollected funds.

Receipts from Sale \$ 4250 Fund-raiser Expenses \$ 100 Banner
ee ee 1800 Flags

Profit \$ 2,350 Uncollected Funds \$ 80 150 John Jones
100 Sam Smith

10 flags sold at \$5 each

10 flags unsold - Coach Carter's office

1 flag given each to principal + asst. principal (no charge)ee



SHELBY COUNTY SCHOOLS		DATE ISSUED: 8-23-16		
Form 84	MULTIPLE RECEIPT LISTING FORM	7259		
Teacher or Other Individual: Irma D. Seacher				
Event: Miss Annie		Date	Checks:	Cash:
1.	John Smith	8/24	3.75	
2.	James White			3.75
3.	Lee Jones			3.75
4.	Betty Blue			3.75
5.	Sarah Jones		3.75	
6.	Baba Brown	↓	3.75	
* 7.	MR # 1111 Bkeeper	8/24	22.50	11.25
8.	Jimmy Redman	8/25	3.75	
9.	Johnny Green		3.75	
10.	Bobby Gold		3.75	
11.	Jimmy Gray	↓	3.75	
* 12.	MR # 1332 Bkeeper	8/25	15.00	15.00
13.	Bob Keys	8/26		3.75
14.	Margie Sharp		3.75	
15.	Wiley Hill			3.75
16.	Bob Bob			3.75
17.	Petunia Flowers		3.75	
18.	Gay Manning	↓		3.75
* 19.	MR # 1333	8/26	22.50	7.50
20.	Lucy East	8/27		3.75
21.	MR # 1444 Bkeeper	8/27	3.75	3.75
22.				
23.				
24.				
25.				
Teacher Signature: Irma D. Seacher				
Date Received:		8/27/16		
Master Receipt #	TOTALS: \$		\$	\$

SHIPPING AND BILLING ADDRESS:				P.O.#	Vendor#:	Date	
Chelsea Park Elementary School 9000 Chelsea Park Trail Chelsea, AL 35043				Name of Account: <i>Donation</i>			
				Attn: <i>Ima H. Jershaw</i> (Purchaser's Signature)			
Activity #		5		0200		0	

VENDOR: <i>Wal-Mart</i>	Chelsea Park Elementary School
Address:	Phone Number (205) 682-6700
	Fax Number (205) 682-6705
	How Ship: When:

REQUISITION - PURCHASE ORDER

Quantity	Description	Unit Price	Extension
	<i>3x5 index cards</i>		
	<i>copy paper</i>		
	<i>binders</i>		
	<i>crayons</i>		
	<i>pens</i>		
	<i>paper clips</i>		
	<i>bulletin board decorations</i>		
	<i>other instructional supplies</i>		

NO BACK ORDERS	 	AMOUNT ENCUMBERED	\$ <i>100.00</i>
		PO NUMBER MUST BE SHOWN ON ALL CORRESPONDENCE	CHECK NUMBER

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Approved by: _____ PRINCIPAL

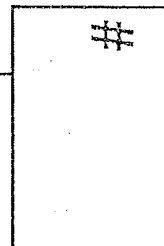
(Note: The above Purchase Order is not valid unless signed by the Principal.)

MATERIALS RECEIPT MUST BE DATED _____ Date _____

I hereby certify that the above items as checked have been received in good condition.

Signed _____ Title _____

White Copy - To Vendor Yellow Copy - To Accounting File Pink Copy - Teacher



Breakdown amounts on the receipt as shown in the example at right →

Sept. 4 2015 No. 065309
 RECEIVED OF James Doe \$ 80.00
Eighty and 00/100 DOLLARS
 FOR Donation \$50 Zoo Trip \$30
 \$ _____ Cash
 \$ 80.00 Check/MO # 2481
 \$ _____ Charge By: Anna Teacher

Indicate method of payment – cash/check. Put check # on receipt.

Oct. 3 2015 No. 065310
 RECEIVED OF John Brown \$ 175.00
One hundred seventy-five and 00/100 DOLLARS
 FOR Donation \$100 McWane Trip \$50 Miss Annie \$25
 \$ 25.00 Cash
 \$ 150.00 Check/MO # 1248
 \$ _____ Charge By: Anna Teacher

Do Not give change when paid by check! Send check back to parent. Ask for correct amount.

Nov. 20 2015 No. 065311
 RECEIVED OF Sue Smith \$ 48.00
Forty-eight and 00/100 DOLLARS
 FOR BCC #24 Miss Annie #24
 \$ - 2.00 Cash Change
 \$ 50.00 Check/MO # 185
 \$ _____ Charge By: Anna Teacher

VOID

Specify field trip – McWane, Zoo, Miss Annie, etc.

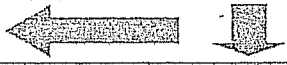
Feb. 6 2016 No. 065312
 RECEIVED OF George Jones \$ 9.00
Nine and 00/100 DOLLARS
 FOR Botanical Gardens
 \$ 9.00 Cash
 \$ _____ Check/MO
 \$ _____ Charge By: Anna Teacher

SHIPPING AND BILLING ADDRESS:				P.O.#	Vendor#:	Date	
Chelsea Park Elementary School 9000 Chelsea Park Trail Chelsea, AL 35043				Name of Account:			
				Attn: <i>Yearbook</i> <i>J. Teacher</i> (Purchaser's Signature)			
Activity #		5		0025		0	

VENDOR:	<i>Dunia Que</i>	Chelsea Elementary School
Address:	<i>123 Dirt Street</i>	Phone Number (205) 682-7220
	<i>Chelsea, Al 35043</i>	Fax Number (205) 682-7225
		How Ship: When:

REQUISITION - PURCHASE ORDER

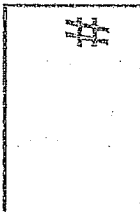
Quantity	Description	Unit Price	Extension
	<i>Refund - paid twice</i>		
	<i>Receipt Bl# 224</i>		
	<i>Receipt # 1032 + 1045</i>		
	<i>(copy of both attached)</i>		
	<i>Check Request</i>		

NO BACK ORDERS		AMOUNT ENCUMBERED	\$ <i>20.00</i>
		PO NUMBER MUST BE SHOWN ON ALL CORRESPONDENCE	CHECK NUMBER

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(Note: The above Purchase Order is not valid unless signed by the Principal.)



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Signed _____ Title _____