

THE FINANCIAL DUTIES OF THE SCHOOL BOOKKEEPER

WHAT THEY DO AND WHY THEY DO IT!

**ACCOUNTING SERVICES
JEFFERSON COUNTY PUBLIC SCHOOLS**



**Revised
January, 2019**

FINANCIAL DUTIES

- RECEIPTS-POSTING ALL THE MONEY THE SCHOOL COLLECTS FROM STUDENTS AND ADULTS.
- DISBURSEMENTS-PAYING ALL THE SCHOOL'S INVOICES.
- RECONCILIATION-BALANCING THE SCHOOL'S BOOKS TO THE BANK STATEMENT.

Three (3) Types of Money

➤ ACTIVITY FUND (Real Money)

- Money collected at the school
- Money deposited in the bank
- Purchases made by School
- Invoices paid with school check
- Questions usually answered by School Finance Technician or Internal Audit

➤ CODE MONEY (Electronic “Artificial” Money)

- All money is attached to a code number
- Purchases use Purchase Orders and Vouchers
- Invoices paid by Accounts Payable (JCPS check). Questions usually answered by Accounting, Grants and Awards, Purchasing, Accounts Payable, Budget, Finance Support Technician

Three (3) Types of Money (Cont'd.)

- DISTRICT ACTIVITY MONEY-FUND 22

- (Combination of Actual & Electronic Money)
 - Money is deposited into school account
 - Check is written and sent to the board to be deposited specified MUNIS accounts
 - Money becomes attached to a code number
 - Invoices paid by Accounts Payable

ACTIVITY FUND

- TO PROVIDE OPPORTUNITIES FOR STUDENT PARTICIPATION IN ACTIVITY PROGRAMS AT THE SCHOOL TO ENHANCE EDUCATIONAL EXPERIENCE.
- EPES SOFTWARE PROGRAM USED.
- KEEPS TRACK OF THE MONEY IN THE BANK.
- HAS NUMEROUS ACCOUNTS, SUCH AS BOOKSTORE, INTEREST, FIELD TRIPS, ETC.
- SHOULD ALWAYS BALANCE WITH THE BANK.

FUNDS IN THE ACTIVITY ACCOUNT

- SCHOOL CAN HAVE ONLY ONE INTEREST BEARING CHECKING ACCOUNT AT A BOARD APPROVED BANK
- FUNDS MUST BE USED TO BENEFIT STUDENTS
- FUNDS CANNOT BE USED FOR BASIC ROUTINE OPERATING EXPENSES, INSTRUCTIONAL SUPPLIES, RENOVATIONS, OR MAINTENANCE OF SCHOOL FACILITIES OR BUILDING

FUND 22

- GENERAL RULE: ANY ADULT-DIRECTED FUNDS, OTHER THAN HOSPITALITY, FIELD TRIPS, EXTRA CURRICULAR (CLUBS/SPORTS) MUST GO TO FUND 22.
- STUDENT FUNDRAISERS, HOSPITALITY, AND FIELD TRIPS STAY IN YOUR STUDENT ACTIVITY FUND.
- *IF YOU ARE A FEE SCHOOL, YOU MUST SEND COLLECTIONS TO FUND 22!*
- ALL TICKET SALES, SCHOOL OR CLASS FEES (LATE OR LOST LIBRARY BOOKS), LOST TEXTBOOKS, DONATIONS THAT ARE NOT MADE SPECIFICALLY FOR A STUDENT GROUP, GATES AND CONCESSIONS, FESTIVAL PROCEEDS AND TICKET SALES UNLESS STUDENTS ARE SELLING THE TICKETS AS A FUNDRAISER MUST BE REMITTED AT LEAST MONTHLY TO THE BOARD AND DEPOSITED INTO THE DISTRICT ACTIVITY ACCOUNTS A/K/A FUND 22.
- FUND 22 FORM MUST ACCOMPANY CHECK WHEN SENT TO THE BOARD. FORMS AND CHECKS SEND TO LINDA ZABENCO, ACCOUNTING.
- FOR SSI DISABILITY DETERMINATION CHECKS, KROGER REWARDS (IF NON-FUNDRAISER), AT&T, ETC. CAN BE SENT DIRECTLY TO ACCOUNTING WITHOUT BEING DEPOSITED INTO THE SCHOOL ACTIVITY ACCOUNT. MAKE COPIES OF THE CHECKS AND FORM FOR YOUR RECORDS. (CASH MUST BE DEPOSITED INTO THE SCHOOL ACTIVITY ACCOUNT; NEVER SEND CASH THROUGH THE JCPS PONY).
- AUDITORS WILL BE LOOKING TO INSURE FUNDS HAVE BEEN TRANSFERRED ACCORDINGLY.
- SCHOOLS WILL BE HELD ACCOUNTABLE AND WILL INCUR AN AUDIT WRITE UP.

FUND 22

- TO PAY SCHOOL-PAID COACHES AND SPONSORS, USE **PROJECT 771X** IN TIME AND ATTENDANCE.
- MAKE SURE YOU ARE COMMUNICATING WITH YOUR SCHOOL SECRETARY TO KNOW WHO IS BEING PAID THIS WAY.
- SEND A CHECK TO ACCOUNTING TO PAY FOR THESE WAGES.
- TO DOUBLE-CHECK, LOOK UP YOUR SCHOOL'S 771X PROJECT WITH OBJECTS 011392, 013195, AND 0140 IN ACCOUNT INQUIRY. OPEN THE CURRENT YEAR ACTIVITY FOLDER, AND DOUBLE-CLICK ON ANY PRJ (PAYROLL JOURNAL) LINE.

RECEIPTS

- THE BOOKKEEPER SHALL NOT COLLECT MONEY DIRECTLY FROM A STUDENT OR PARENT.
- THE BOOKKEEPER SHALL NOT BOTH ISSUE A RECEIPT AND PREPARE THE DEPOSIT OF FUNDS. TWO PEOPLE SHOULD BE INVOLVED.
- THE BOOKKEEPER SHALL **NOT** OPEN THE MAIL. ANY CHECKS THAT COME THROUGH THE MAIL MUST BE RECORDED ON A MULTIPLE RECEIPT FORM BY THE DESIGNATED PERSON OPENING THE MAIL AND THEN SUBMIT TO THE BOOKKEEPER.

RECEIPTS

- THREE WAYS TO DOCUMENT THE RECEIPT OF FUNDS. MONEY MUST BE TURNED IN AND RECEIPTED DAILY.
 - MULTIPLE RECEIPT FORM (F-SA-6)
 - SALES FROM INVENTORY (F-SA-17)
 - REQUISITION & REPORT OF TICKET SALES (F-SA-1)
- SEE PAGE 57 IN REDBOOK (APPENDIX B) FOR GUIDE ON FORMS TO USE
- BLANK FORMS LOCATED ON SCHOOL FINANCE RESOURCE WEBSITE [HTTPS://WWW.JEFFERSON.KYSCHOOLS.US/SCHOOL-FINANCE-RESOURCES](https://www.jefferson.kyschools.us/school-finance-resources)

MULTIPLE RECEIPT FORMS

- THE BOOKKEEPER CREATES/UTILIZES PRE-NUMBERED FORMS
- BOOKKEEPER ISSUES FORMS ON MULTIPLE RECEIPT LOG
- BOOKKEEPER COMPLETES TOP PORTION WITH MR#, ACCOUNT NAME, REASON FOR COLLECTION, & TEACHER NAME & GRADE
- STUDENTS THIRD GRADE & ABOVE **MUST** SIGN FORM
- BOOKKEEPER TOTALS MONEY COLLECTED WHICH MUST AGREE WITH TOTAL LISTED ON FORM BY SPONSOR. IF DIFFERENT - FORM MUST BE CORRECTED & BE INITIALED BY BOTH SPONSOR & BOOKKEEPER

MULTIPLE RECEIPT FORMS, CONT'D.

- ALL PRE-NUMBERED MR FORMS ISSUED MUST BE RETURNED EVEN IF UNUSED.
- FORMS ARE TO BE KEPT ON FILE IN NUMBER ORDER FOR AUDIT. ACCOUNT FOR EVERY ISSUED MR FORM.
- WHEN RECEIPTING FUNDS IN EPES - KEY MR # UNDER DESCRIPTION NOTES IN EPES & EPES RECEIPT # ON MRF AS A CROSS REFERENCE.

**JEFFERSON CO PUBLIC SCHOOLS
MULTIPLE-RECEIPT FORM**

MR#

Name of School

Teacher/Sponsor inserts
mm/dd of collection

ACTIVITY ACCOUNT: DESIGNATED ACTIVITY ACCOUNT (Football)

Students third grade & above **MUST** sign form as they turn in money.

REASON FOR COLLECTION: WHAT IS MONEY COLLECTED FOR? (Uniforms)

TEACHER NAME: PERSON RESPONSIBLE FOR COLLECTING THE MONEY (Coach B)

MONEY MUST BE TURNED IN DAILY

Student Signatures	mm / dd		mm / dd		mm / dd		mm / dd		mm / dd	
	Amount	Ck No	Amount	Ck No	Amount	Ck No	Amount	Ck No	Amount	Ck No
1 JIMMY SMITH	\$10.00	1234								
2 Suzie Que	\$10.00	C								
3										
4										
5										
6										
7										
8										
9										
10										
11										
12										
13										
14										
15										
16										
17										
18										
19										
20										
21										
22										
23										
24										
25										
26										
27										
28										
29										
30										
Sponsor Collected Cash										
Sponsor Collected Checks										
Sponsor Collected Total										
SPONSOR SIGNATURE										
Total Money Per Bookkeeper										
BOOKKEEPER SIGNATURE										
Receipt Number										
Deposit Date										

Sponsor completes
all sections here
and above

Bookkeeper
completes here
and below

*The Bookkeeper is REQUIRED to give each individual turning in money a receipt. Staff person should ensure they receive receipt.
Form F-SA-6

JEFFERSON CO PUBLIC SCHOOLS - Example
 MULTIPLE-RECEIPT FORM
 Excellent Elem School
 Name of School

MIR# 2

ACTIVITY ACCOUNT: Fundraiser
 REASON FOR COLLECTION: Cash Collection
 TEACHER NAME: Ms. Towler

Students third grade & above **MUST** sign form as they turn in money.
MONEY MUST BE TURNED IN DAILY

Student Signatures	mm / dd		mm / dd		mm / dd		mm / dd		mm / dd	
	Amount	Ck No	Amount	Ck No	Amount	Ck No	Amount	Ck No	Amount	Ck No
1 Tim Jones	25.30	1003								
2 John Johnson	16.90									
3 John	30.00									
4 Kelly Brown	17.25	2111								
5 Barbara Hall	23.85									
6 John George	11.00									
7 Julia Taylor	6.15									
8 John Smith	18.50	417								
9 John Smith			7.35							
10 John Smith			11.50							
11 John Baker			30.10	5535						
12 John Smith			18.25							
13 John Smith			12.36							
14 John Smith			21.00							
15 John Smith			15.90		12.00					
16 John Smith					23.45	790				
17 John Smith					18.55					
18 John Smith					19.15					
19										
20										
21										
22										
23										
24										
25										
26										
27										
28										
29										
30										
Sponsor Collected Cash	78.00		89.95		49.60		74.90			
Sponsor Collected Checks	161.15		30.10		23.45		21			
Sponsor Collected Total	139.15		119.95		73.05		95.90			
SPONSOR SIGNATURE	<i>G. Towler</i>		<i>G. Towler</i>		<i>G. Towler</i>					
Total Money Per Bookkeeper	139.15		119.95		73.05					
BOOKKEEPER SIGNATURE	<i>Bookkeeper</i>		<i>Bookkeeper</i>		<i>Bookkeeper</i>					
Receipt Number	233772		234121		234325					
Deposit Date	11/10/14		11/11/14		11/13/14					

*The Bookkeeper is REQUIRED to give each individual turning in money a receipt. Staff person should ensure they receive receipt.
 Form F-BA-8

Example
 of
 Multiple
 Receipt
 Form after
 several
 collection
 days

RECEIPT BOOKS

- NO LONGER ALLOWED TO USE PRE-NUMBERED RECEIPTS TO TURN IN MONEY TO BOOKKEEPER.
- MAY BE USED IF A PARENT/STUDENT REQUESTS A RECEIPT.
- PARENT/STUDENT MUST STILL SIGN THE MULTIPLE RECEIPT FORM IF A PRE-NUMBERED RECEIPT IS ISSUED.

SALES FROM INVENTORY (F-SA-17)

- USED FOR ACTIVITIES SUCH AS CONCESSIONS, BOOKSTORES, PENCIL MACHINES, BOOK FAIRS & OTHER ACTIVITIES INVOLVING INVENTORY FOR SALE
- MUST BE COMPLETED IN DUPLICATE FOR EACH EVENT &/OR EACH TIME MONEY IS COLLECTED FROM THESE ACTIVITIES & TURNED INTO THE BOOKKEEPER WITH THE MONEY
- FORM MUST BE SIGNED BY SPONSOR PREPARING THE FORM AS WELL AS THE BOOKKEEPER.
- ORIGINAL FORM MUST BE RETAINED BY THE BOOKKEEPER & ATTACHED TO THE EPES DAILY SEQUENTIAL LIST OF RECEIPTS

****Must have two original copies
with original signatures on both -
take both forms to the Bookkeeper****

JEFFERSON COUNTY PUBLIC SCHOOLS
SCHOOL ACTIVITY FUND
SALES FROM INVENTORY FORM

School
Activity Account

Date
Turned in By

Activity Fund	Total \$ Amount Collected	Verified by (Initials)
COINS		
CURRENCY		
CHECKS		
Total		

Explanation:

School Treasurer

Preparer

Original to School Treasurer

Receipt Number

Form F-SA-17

*****Duplicate Copy*****

JEFFERSON COUNTY PUBLIC SCHOOLS
SCHOOL ACTIVITY FUND
SALES FROM INVENTORY FORM

School
Activity Account

Date
Turned in By

JEFFERSON COUNTY PUBLIC SCHOOLS
SCHOOL ACTIVITY FUND
SALES FROM CONCESSIONS/BOOKSTORE/PENCIL MACHINE FORM

School <u>Hanna Valley Jr. 2</u>	Date <u>12/31/13</u>
Activity Account <u>Soft Drink</u>	Turned in By <u>Awesome Aid</u>

Activity Fund	Total \$ Amount Collected	Verified by (Initials)
COINS	100.00	<u>bb</u>
CURRENCY	200.00	
CHECKS	0	
Total	300.00	

Explanation:

Pepsi Sales

Brilliant Bookkeeper School Treasurer Awsome Aid Preparer

Original to School Treasurer 12345 CPA Receipt Number

Form F-SA-17

JEFFERSON COUNTY PUBLIC SCHOOLS
SCHOOL ACTIVITY FUND
SALES FROM CONCESSIONS/BOOKSTORE/PENCIL MACHINE FORM

School	Date
Activity Account	Turned in By

Activity Fund	Total \$ Amount Collected	Verified by (Initials)
COINS		
CURRENCY		
CHECKS		
Total		

Explanation

School Treasurer Preparer

Original to School Treasurer CPA Receipt Number

Form F-SA-17

**Example
of
completed
SFA 17**

INVENTORY CONTROL WORKSHEET (F-SA-5)

- TWO INDIVIDUALS ARE INVOLVED: ONE TO COLLECT & COUNT THE MONIES FROM SALES & A SEPARATE INDIVIDUAL TO COMPLETE THE INVENTORY CONTROL WORKSHEET (F-SA-5)
- INVENTORY ITEMS ARE BASED ON THE “SALES” AMOUNT, NOT COST
- FORM RECAPS MONTHLY INVENTORY FLOW & IDENTIFIES OVERAGES OR SHORTAGES
- MUST BE COMPLETED MONTHLY AS LONG AS THERE IS STOCK & KEPT ON FILE WITH BOOKKEEPER

**JEFFERSON COUNTY PUBLIC SCHOOLS
SCHOOL ACTIVITY FUND
INVENTORY CONTROL WORKSHEET**

School	Happy Valley High School		
Activity Fund	Soft Drink		
Type of Inventory	Soft Drinks		
Reporting Period:	Beg Date	12/1/2013	12/31/2013

A1. Beginning Inventory

Item	Count x	Sales Price	= Total
Bottles	100	\$ 1.00	\$ 100.00
Cans	50	\$ 0.60	\$ 30.00
			\$ -
Cash in machine or on hand.			\$ 25.00

Total Retail Value
Beginning Inventory
\$ 155.00

A2. Deliveries/Purchases

Date	Item	Count x	Sales Price	= Total
12/6/2013	Bottles	100	\$ 1.00	\$ 100.00
12/13/2013	Cans	48	\$ 0.60	\$ 28.80
12/13/2013	Bottles	100	\$ 1.00	\$ 100.00
Dec-13	Bottles	100	\$ 1.00	\$ 100.00
Dec-13	Cans	48	\$ 0.60	\$ 28.80

Plus
Total Retail Value
Deliveries
\$ 357.60

A3. Giveaways/Spoilage (attach a list)

Date	Item	Count x	Sales Price	= Total
Dec-13	Bottles	100	\$ 1.00	\$ 100.00
Dec-13	Cans	15	\$ 0.60	\$ 9.00

Minus
Total Retail Value
Giveaways
\$ 109.00

Subtotal A
\$ 403.60

B4. Cash Receipts

Date	Initials	Amount	Date	Initials	Amount
12/6/2013	pw	\$ 160.00			
12/13/2013	pw	\$ 50.00			
See Attached		\$ 120.00			

Total Value
Receipts
\$ 330.00

B5. Ending Inventory

Item	Count x	Sales Price	= Total
Bottles	32	\$ 1.00	\$ 32.00
Cans	26	\$ 0.60	\$ 15.60
			\$ -
Cash in machine or on hand.			\$ 25.00

Plus
Total Retail Value
Ending Inventory
\$ 72.60

Subtotal B
\$ 402.60

Difference (B-A)
\$ (1.00)

If Subtotal A > Subtotal B (difference is negative), there is a shortage. Explain if significant.

If Subtotal B > Subtotal A (difference is positive), there is an overage. Explain if significant.

Brilliant Bookkeeper

Signature of Person Completing Inventory

Must be completed monthly

12/31/2013

Date

**This form can
be typed and
will auto
calculate for
you.**

ADMISSIONS (TICKET SALES)

- PRE-NUMBERED TICKETS SHOULD BE USED FOR ALL EVENTS FOR WHICH ADMISSION IS CHARGED
- THE BOOKKEEPER (NOT THE PERSON IN CHARGE OF SALES) SHOULD BE IN CHARGE OF CONTROLLING THE PRE-NUMBERED TICKETS USING THE TICKET LOG
- THE BOOKKEEPER CANNOT SELL TICKETS
- THE PERSON IN CHARGE OF SALES COMPLETES THE F-SA-1 FORM BY NOTING THE BEGINNING TICKET NUMBER(S), CHANGE RECEIVED & SIGNING THE FORM
- THE FIRST & LAST UNSOLD TICKETS SHOULD BE ATTACHED TO THE FORM.

ADMISSIONS (CONT'D.)

- TWO PEOPLE ARE REQUIRED TO WORK THE GATE. ONE TO COLLECT THE ENTRANCE FEE & HAND OUT THE TICKET. THE OTHER TO COLLECT THE TICKET AND TEAR IT IN HALF (ONE HALF FOR THE CUSTOMER & ONE HALF TO BE KEPT)
- THE NUMBER OF TICKETS SOLD & CASH COLLECTED IS RECONCILED WITH THE F-SA-1 & ANY DISCREPANCIES NOTED SHOULD BE INITIALED BY TICKET SELLER & SIGNED BY TICKET TAKER & PERSON IN CHARGE OF SALES.
- THE PERSON IN CHARGE OF SALES & BOOKKEEPER VERIFY THE BEGINNING & ENDING TICKET NUMBERS SOLD & THE MONEY COLLECTED.
- BOOKKEEPER SIGNS THE F-SA-1 REPORT, GENERATES A RECEIPT BY POSTING CASH RECEIVED INTO EPES, POSTS THE EPES RECEIPT # ON THE REPORT, GIVES A COPY OF THE RECEIPT TO THE PERSON IN CHARGE OF SALES & DEPOSITS THE MONEY

BOOKKEEPER'S TICKET LOG

NOTE: (---) means all tickets on the roll were sold.

TICKET ROLL NO.	NUMBERS		COLOR	DATE SOLD	NEXT NUMBER AFTER SALE	DATE SOLD	NEXT NUMBER AFTER SALE
	BEGINNING	ENDING					
1	1	250	Coral	9/3/83	---		
2	251	500		"	---		
3	501	750		"	630		
4	751	1000		9/17/83	---		
5	1001	1250		"	1168		
6	1251	1500		"	---		
7	1501	1750		"	1550		
8	1751	2000		10/15/83	---		
9	2001	2250		"	2147		
10	2251	2500		"	---		
11	2501	2750		"	2696		
12	2751	3000					
13	3001	3250					
14	3251	3500					
15	3501	3750					
16	3751	4000	↓				
17	1	250	Yellow	9/3/83	---		
18	251	500		"	446		
19	501	750		"	---		
20	751	1000		"	999		
21	1001	1250	↓	9/17/83	---		

Example
of ticket
log after
several
ticketed
events.

JEFFERSON COUNTY PUBLIC SCHOOLS
SCHOOL ACTIVITY FUND
REQUISITION AND REPORT OF TICKET SALES

F-SA-1

School
Activity Account

Event/Competitor
Date

TICKET REQUISITION

This is to acknowledge receipt of the tickets to be sold for the event listed above. The first ticket number sold is recorded in Column B. The unsold end ticket number will be recorded in Column D on completion of ticket sales. Receipt of \$ _____ for change is also acknowledged.

Attach full and unsold start and end tickets here.
--

Person In Charge Of Sales _____

REPORT OF SALES

		A	B	C	D	E	F	G	H
		Ticket Color	Beginning Ticket No.	Ticket Seller Initials	Next Available Ticket No.	Ticket Seller Initials	No. of Tickets Sold (D-B)	Price Each	Total Sales (F x G)
Advance	Adults								
Sales	Students								
GATE 1	Adults								
	Students								
GATE 2	Adults								
	Students								
GATE 3	Adults								
	Students								
GATE 4	Adults								
	Students								

Checks
Currency
Coin
Less Change
(a) Total Cash Collected

Change Retained
Change Deposited

Total Sales (Sum of Column H)
*Less Credit Card Sales ()
Subtotal Cash Sales
Cash Over/Short
(a) Total Cash Deposited

Person In Charge of Sales: _____ RECEIVED BY: _____

School Treasurer

Ticket Taker: _____ (EPES) CPA Receipt No.: _____

*Documentation verifying total credit card sales must be attached to this form.
Form and money must be turned in to Treasurer the first work day following the event.
(a) Totals should agree

JEFFERSON COUNTY PUBLIC SCHOOLS
SCHOOL ACTIVITY FUND
REQUISITION AND REPORT OF TICKET SALES

F-SA-1

School Happy Hollow School
Activity Account Basketball

Event/Competition Varsity Basketball | Sleepy Hollow
Date 11/10/13

TICKET REQUISITION

This is to acknowledge receipt of the tickets to be sold for the event listed above. The first ticket number sold is recorded in Column B. The unsold end ticket number will be recorded in Column D on completion of ticket sales. Receipt of \$ 50.00 for change is also acknowledged.

Attach full and unsold start and end tickets here.

Athletic Director
Person in Charge Of Sales

REPORT OF SALES

		A	B	C	D	E	F	G	H
		Ticket Color	Beginning Ticket No.	Ticket Seller Initials	Next Available Ticket No.	Ticket Seller Initials	No. of Tickets Sold (D-B)	Price Each	Total Sales (F x G)
Advance	Adults								
Sales	Students								
GATE 1	Adults	<u>Blue</u>	<u>2</u>	<u>TS</u>	<u>200</u>	<u>TS</u>	<u>198</u>	<u>5.00</u>	<u>990.00</u>
	Students	<u>Red</u>	<u>251</u>	<u>TS</u>	<u>351</u>	<u>TS</u>	<u>100</u>	<u>1.00</u>	<u>100.00</u>
GATE 2	Adults	<u>Green</u>	<u>402</u>	<u>TS</u>	<u>407</u>	<u>TS</u>	<u>5</u>	<u>5.00</u>	<u>25.00</u>
	Students	<u>Yellow</u>	<u>300</u>	<u>TS</u>	<u>302</u>	<u>TS</u>	<u>2</u>	<u>1.00</u>	<u>2.00</u>
GATE 3	Adults								
	Students								
GATE 4	Adults								
	Students								

Checks	
Currency	<u>1,130.00</u>
Coin	<u>5.00</u>
Less Change	<u>50.00</u>
(a) Total Cash Collected	<u>1,085.00</u>

Change Returned	<u>50.00</u>
Change Deposited	

Total Sales (Sum of Column H)	<u>1,117.00</u>
*Less Credit Card Sales	<u>(27.00)</u>
Subtotal Cash Sales	<u>1,090.00</u>
Cash Over/Short	<u>(5.00)</u>
(a) Total Cash Deposited	<u>1,085.00</u>

Person in Charge of Sales: Athletic Director

RECEIVED BY: Brilliant Bookkeeper
School Treasurer

Ticket Taker: John Baker

CPA Receipt No.: 99999

*Documentation verifying total credit card sales must be attached to this form.
Form and money must be turned in to Treasurer the first work day following the event.
1a) Totals should agree

Example of FSA 1 Ticket Sales Summary Form. This can be typed and will calculate totals.

DEPOSITING RECEIPTS

- ALL FUNDS COLLECTED SHOULD BE DEPOSITED DAILY UNLESS RECEIPTS EQUAL **LESS** THAN \$100. IF NOT DEPOSITED, THE BOOKKEEPER **MUST** RECEIPT THE MONEY ON THE DAY COLLECTED.
- AT A MINIMUM, DEPOSITS MUST BE MADE ON A WEEKLY BASIS AND ON THE LAST DAY OF THE MONTH EVEN IF LESS THAN \$100 ON HAND.
- MONEY COLLECTED AFTER BUSINESS HOURS SHOULD BE LOCKED IN THE SCHOOL SAFE AND PROCESSED FOR DEPOSIT ON THE FOLLOWING BUSINESS DAY.
- RECEIPT FUNDS COLLECTED INTO EPES UTILIZING THE NEXT PRE-NUMBERED RECEIPTS FROM THE BID VENDOR (RECEIPT NUMBERS SHOULD BE A SEPARATE SERIES OF NUMBERS VS. CHECK NUMBERS).

DEPOSIT TICKET & SEQUENTIAL LIST OF RECEIPTS

- POST RECEIPTS FROM CASH ON HAND TO CHECKING ACCOUNT IN EPES
- PREPARE DEPOSIT TICKET IN DUPLICATE
- DEPOSIT TICKET SHOULD CONTAIN THE ISSUER'S NAME AND THE AMOUNT OF EACH CHECK OR ATTACH A LIST OR A COPY OF ALL CHECKS TO BE DEPOSITED.
- WRITE SEQUENCE OF EPES RECEIPT #'S ON DEPOSIT TICKET. (NOT EACH RECEIPT # EX. 5-10)
- SEQUENTIAL LIST OF RECEIPTS SHOULD EQUAL TOTAL ON DEPOSIT TICKET & **BANK STAMPED AMOUNT**

DEPOSIT TICKET (CONT'D.)

- AFTER MAKING DEPOSIT, ATTACH DEPOSIT TICKET TO FRONT OF SEQUENTIAL LIST OF RECEIPTS PREFERABLY WHERE THE TOTAL RECEIPTS AND BANK STAMPED VERIFICATION CAN BE VIEWED.
- THE PRINCIPAL OR DESIGNEE MUST COMPARE THE TOTAL RECEIPTS ON THE SEQUENTIAL LIST OF RECEIPTS AND THE **BANK STAMPED VERIFICATION** OF AMOUNT DEPOSITED ON THE DEPOSIT TICKET & INITIAL IN BOTH LOCATIONS.

DOCUMENTING RECEIPTS

- ATTACH CERTAIN COPIES OF BACKUP RECEIPT DOCUMENTATION TO THE DAILY SEQUENTIAL LIST OF RECEIPTS. EITHER THE SALES FROM INVENTORY FORM OR THE COPY OF TICKET SELLERS REPORT. SINCE THE MRF IS NUMBERED, IT DOES NOT NEED TO BE ATTACHED. INTERNAL AUDIT WILL TRACE THOSE RECEIPTS THROUGH THE MR # POSTED INTO EPES.
- KEEP THIRD COPY OF EPES RECEIPT IN ENVELOPE UNTIL AFTER AUDIT – THEN DESTROY

FUNDRAISERS

THREE CATEGORIES OF FUNDRAISERS:

- STUDENTS RAISE THE MONEY (DO THE SELLING): MUST BE DEPOSITED INTO THE SCHOOL ACTIVITY ACCOUNT & SPENT ON THE GROUP THAT DID THE SELLING. IF SCHOOL-WIDE (ALL STUDENTS SELL & BENEFIT), MUST HAVE BOARD APPROVAL. ONLY ONE SCHOOL-WIDE FUNDRAISER ALLOWED PER YEAR.
- STUDENTS ARE NOT INVOLVED IN THE SELLING (BOOK FAIRS, PICTURE SALES, ADVERTISING, PARKING): MAY BE TEMPORARILY DEPOSITED INTO SCHOOL ACTIVITY ACCOUNT, SENT TO THE TREASURER, & SPENT FROM DISTRICT ACTIVITY FUNDS (MUNIS MONEY). MAY BE USED FOR ANY PURCHASE ALLOWABLE UNDER NORMAL JCPS PURCHASING RULES AS LONG AS IT IS FOR STUDENTS.
- CROWDFUNDING FUNDRAISERS: SPONSOR SOLICITS CASH DONATIONS OR IN-KIND ITEMS FROM WEBSITES SUCH AS DONORS CHOOSE OR GO FUND ME.

FUNDRAISERS (CONT'D.)

- ALL SCHOOL-WIDE FUNDRAISERS MUST BE SUBMITTED TO THE BOARD FOR APPROVAL.
- ALL FUNDRAISERS MUST BE APPROVED BY THE PRINCIPAL.
- USE THE PROPOSED FUNDRAISING APPROVAL FORM OR THE REDBOOK'S F-SA-2A FUNDRAISER APPROVAL FORM.
- INCOME FROM THE FUNDRAISER MUST BE USED FOR THE PURPOSE INDICATED ON THE FUNDRAISER APPROVAL FORM & SPENT ON THE GROUP IN THE YEAR IT WAS FUNDRAISED.
- FUNDRAISING ACTIVITIES ARE TO BENEFIT STUDENTS. FUNDRAISERS **CANNOT** BE USED TO SUPPLEMENT A STAFF ACCOUNT IN THE SCHOOL ACTIVITY FUND.

FUNDRAISERS (CONT'D.)

- BOOKKEEPER CREATES/UTILIZES A UNIQUE SEQUENTIAL NUMBER FOR EACH APPROVED FUNDRAISER. THE BOOKKEEPER SHOULD CREATE A LOG TO PREVENT DUPLICATION OF ASSIGNED FUNDRAISER NUMBERS.
- A FUNDRAISER SUMMARY FORM (F-SA-2) MUST BE COMPLETED FOR EVERY FUNDRAISER CONDUCTED WITHIN 1 WEEK OF THE COMPLETION OF EVENT. NOTATE “CANCELLED” IF NOT HELD. THE “PRE-NUMBER” ON THE F-SA-2 FORM IS THE UNIQUE ASSIGNED FUNDRAISER NUMBER.
- FUNDRAISER PROCEEDS SHOULD BE SPENT IN SAME FISCAL YEAR AS RAISED.
- FUNDRAISER SUMMARY FORM MUST BE SIGNED BY THE SPONSOR, THE BOOKKEEPER, AND THE PRINCIPAL.

Fund-Raiser Summary

Pre-Number _____

School _____

Location No. _____

Activity Account: _____

Fund-Raiser: _____

Sponsor's Signature: _____

Date(s): _____

Bookkeeper's Signature: _____

Principal's Signature: _____

Inventory Summary

1. Total Starting Inventory (Retail Value) (A) \$ _____
2. Total Ending Inventory (Retail Value) (B) \$ _____
3. Expected Cash Receipts (1) Minus (2) = \$ _____
4. Actual Cash Receipts (C) \$ _____
5. Cash Over/Short (4) Minus (3) = (Explain shortage on back of sheet) \$ _____

Starting Inventory

Item	Quantity Received	Sales Price Per Unit	Total Price

Ending Inventory

Quantity Not Sold	Total Price

(A) Total \$ _____

(B) Total \$ _____

Profit Summary

Cash Receipts

Date	Receipt No.	Amount	Date	Receipt No.	Amount

(C) Total Receipts \$ _____

Expenditures

Date	Check No.	Amount	Date	Check No.	Amount

(D) Total Expenditures \$ _____

Net Profit/(Loss) (C) Minus (D) \$ _____

Must be completed within 1 week of event.

* Available Online

Fund-Raiser Summary

Elementary School

3
Fund-Number
001
Location No.

Activity Account: Fund Raiser Fund-Raiser: Candy Sales
 Sponsor's Signature: [Signature] Date(s): 11/1/12 - 11/15/12
 Bookkeeper's Signature: [Signature] Principal's Signature: [Signature]

Inventory Summary

1. Total Starting Inventory (Retail Value) (A) \$ 1,000.00
 2. Total Ending Inventory (Retail Value) (B) \$ 10.00
 3. Expected Cash Receipts (1) Minus (2) = \$ 990.00.00
 4. Actual Cash Receipts (C) \$ 989.00.00
 5. Cash Over/Short (4) Minus (3) = (Explain shortage on back of sheet) *\$ 1.00
- * 1 Candy Bar was left in car & melted.
Starting Inventory

Item	Quantity Received	*Sales Price Per Unit	Total Price
Candy	1000	1.00	1,000.00
			0.00
			0.00
			0.00

Quantity Not Sold	Total Price
10	10.00.00
	0.00
	0.00
	0.00

(A) Total \$ 1,000.00.00 (B) Total \$ 10.00.00

Profit Summary

Cash Receipts					
Date	Receipt No.	Amount	Date	Receipt No.	Amount
10/1/12	1001	100.00			
11/2/12	1011	500.00			
11/14/12	1021	389.00			

(C) Total Receipts \$ 989.00.00

Expenditures					
Date	Check No.	Amount	Date	Check No.	Amount
11/15/12	5250	500.00			

(D) Total Expenditures \$ 500.00.00

Net Profit/(Loss) (C) Minus (D) \$ 489.00.00

Example of completed Fundraiser Summary Form.

Remember Year Book Sales are also considered fundraisers

SCHOOL ACTIVITY FUND
CROWDFUNDING APPROVAL

School	
Beneficiary	
External Support/Booster Organizations	
Crowdfunding Website	
Sponsor/Teacher	
Date Submitted	

Purpose of crowdfunding activity (sample of story listed on website):

Items/Monetary Goal requested on crowdfunding website:

Beneficiary of crowdfunding activity:

Date(s) scheduled:

****ALL CROWDFUNDING MONEY MUST BE RECEIVED IN CHECK FORMAT****

****THE MONEY SHALL BE DEPOSITED AT THE SCHOOL/DISTRICT****

****ANY MONEY OR ITEMS RECEIVED FOR THE SCHOOL, IN THE NAME OF THE SCHOOL, OR FOR ANY GROUP SUPPORTED BY THE SCHOOL BECOMES THE PROPERTY OF THE SCHOOL DISTRICT. FIXED ASSET PROCEDURES MUST BE FOLLOWED. CONTACT YOUR PROPERTY RECORDS AUDITOR.**

Circle One:

Approved

Not Approved

_____ Date

Principal

_____ Date

SBDM Council (If Council Policy)

_____ Date

DONATIONS

- DEFINED AS GIFTS OF REAL OR PERSONAL PROPERTY (IN-KIND) TO THE SCHOOL FROM PERSONS OR ENTITIES OUTSIDE THE DISTRICT.
- GO TO JCPS.ME/DONATIONS TO REPORT ANY DONATION RECEIVED.
- **ALL** DONATIONS (CASH & IN-KIND OF **ANY** AMOUNT) MUST BE SUBMITTED THROUGH THE WEBSITE.
- PTSA/ALUMNI ASSOCIATION/BOOSTER CLUB DONATIONS WHETHER MONETARY OR IN-KIND (TANGIBLE ITEMS, TEAM MEALS, SERVICES, I.E. TRAINER) MUST BE REPORTED. ANY TANGIBLE ITEM BECOMES THE PROPERTY OF THE SCHOOL WHETHER IT WAS FUNDRAISED THROUGH CROWDFUNDING-DONORS CHOOSE/GO FUND ME OR A DIRECT DONATION FROM AN INDIVIDUAL OR ORGANIZATION.
- CONTACT JUDITH MCQUEEN AT 3290 IF YOU HAVE ANY QUESTIONS.
- BE SURE TO LOG ALL DONATIONS ON YOUR DONATION LOG.
- WHEN RECEIVING IN-KIND DONATIONS, REFER TO PROPERTY ASSET INSTRUCTIONS TO DETERMINE IF ITEM NEEDS TO BE TAGGED OR ENGRAVED

BOOKSTORE & SOFT DRINK INVENTORY

- KEEP COPIES OF INVENTORY INVOICES IN A SEPARATE FILE.
- MONTHLY INVENTORY REPORTS SHOULD BE VALUED AT SELLING PRICE. INVENTORY COST SHOULD BE DOCUMENTED AT ITS **ORIGINAL PURCHASE PRICE** FOR **YEAR END**.
- IT IS **IMPORTANT** TO KEEP **ACCURATE** INVENTORY, INVENTORY GIVEAWAYS, AND THEIR COSTS.
- KEEP BOOKSTORE & SOFT DRINK ACCOUNTS **PURE. PAY ONLY INVOICES THAT ARE PURCHASING INVENTORY.**
- PROCEEDS MAY BE TRANSFERRED TO ANOTHER ACCOUNT TO MAKE NON-RELATED PURCHASES.

CHANGE FUND

- WRITE CHECK OUT OF A CHANGE FUND ACCOUNT TO THE PERSON IN CHARGE OF THE EVENT THAT NEEDS CHANGE (ATHLETIC DIRECTOR, LIBRARIAN, ETC.)
- THE CHANGE FUND ACCOUNT WILL BE NEGATIVE UNTIL CHANGE IS RE-DEPOSITED TO THIS ACCOUNT AT END OF EVENT.
- LIST AMOUNT OF THE NEGATIVE CHANGE FUND AS AN ACCOUNTS RECEIVABLE ON MONTHLY REPORTS UNTIL ALL CHANGE IS RE-DEPOSITED.
- CHANGE SHOULD BE RE-DEPOSITED (NOT TRANSFERRED) TO THE CHANGE FUND ACCOUNT BEFORE THE END OF THE SCHOOL YEAR.

RETURNED CHECKS (NSF) THE “ETECH” WAY

- POST SIGNAGE OF NSF CHECK FEE AT FRONT DOOR, OFFICE, AND WHEREVER CHECKS ARE PRESENTED (EX: BOOKSTORE)
- THE BOOKKEEPER WILL BE NOTIFIED VIA E-MAIL FROM ETECH THAT THE SCHOOL HAS A RETURNED CHECK. (CONTACT ETECH @ 1-800-826-8185 & REQUEST NSF INFORMATION SENT VIA EMAIL). NO NEWS IS GOOD NEWS!
- IF ETECH CANNOT COLLECT A RETURNED CHECK, THEY WILL INFORM THE SCHOOL THAT THE FUNDS WILL BE DEDUCTED FROM THE SCHOOL’S BANK ACCOUNT. ETECH NEVER STOPS TRYING TO COLLECT ON THE CHECK.

NSF CHECKS (CONT'D.)

- IF ETECH DEDUCTS THE FUNDS, WRITE OFF THE NSF CHECK USING ETECH COMMUNICATION AS DOCUMENTATION. FOLLOW THE INSTRUCTIONS FOR DEDUCTING NSF CHECKS IN YOUR EPES NOTES.
- IF ETECH IS NOT USED, **WRITE OFF THE NSF CHECK IN THE MONTH IT IS DEDUCTED FROM YOUR BANK ACCOUNT.** FOLLOW THE INSTRUCTIONS FOR DEDUCTING NSF CHECKS IN YOUR EPES NOTES BOOKLET.
- **IF PAYMENT IS RECEIVED BEFORE NSF CHECK IS WRITTEN OFF AND YOU ARE USING ETECH, CONTACT ETECH TO INFORM THEM. RECEIPT AND DEPOSIT THE FUNDS ON A SEPARATE DEPOSIT TICKET MARKED NSF. DO NOT FORGET TO POST IT SEPERATELY IN EPES.**
- DOCUMENT **ALL** NSF CHECKS ON NSF LOG AND FILE COPIES OF **NSF** CHECKS OR COMMUNICATIONS FROM ETECH WITH THE LOG.

PURCHASING

- ALL PURCHASES SHOULD BE MADE IN ACCORDANCE WITH THE BOARD'S PURCHASING POLICIES.
- **ALWAYS** USE A PURCHASE REQUEST (F-SA-7) TO INITIATE A PURCHASE, INCLUDING INDEPENDENT CONTRACTORS, REIMBURSEMENT TO STAFF & CHANGE FUND. **ANYTIME YOU CUT A CHECK, FORM F-SA-7 MUST BE COMPLETED.**
- THE PURCHASE REQUEST SHOULD BE PREPARED & APPROVED BY THE SPONSOR & PRINCIPAL **BEFORE** THE PURCHASE IS MADE.
- **“THE PRINCIPAL SHALL NOT BE THE VENDOR ON A PURCHASE REQUEST WITH THE EXCEPTION OF AUTHORIZED TRAVEL EXPENSES.”**
- SHOULD THE SPONSOR NEED A CASH ADVANCE FROM THE STUDENT ACTIVITY FUND WHEN TRAVELING, FORM F-SA-9 SCHOOL ACTIVITY FUND EXPENSE REPORT MUST BE UTILIZED. CASH ADVANCES ARE ONLY ALLOWED WHEN SUPERVISING STUDENTS.

PURCHASING (CONT'D.)

- A W-9 MUST BE OBTAINED WHEN BEGINNING THE PURCHASING PROCESS.
- **INVOICES** FOR ITEMS ORDERED SHOULD BE COMPARED TO THE PURCHASE REQUEST, SIGNED AND DATED BY THE **PERSON WHO PLACED THE ORDER.**
- BEFORE BEING PROCESSED FOR PAYMENT, EACH DISBURSEMENT SHOULD BE DOCUMENTED BY A COMPLETED PURCHASE REQUEST AND AN ORIGINAL VENDOR INVOICE, **ITEMIZED RECEIPT OR ITEMIZED STATEMENT.**
- IF A VENDOR INVOICE OR RECEIPT IS NOT AVAILABLE, THE DISBURSEMENT SHOULD BE SUPPORTED WITH A STANDARD INVOICE (F-SA-8), WHICH MUST BE SIGNED BY THE ORIGINAL VENDOR. NOTED EXCEPTION: PARENT REFUNDS OR SENDING MONEY UP TO FUND 22.

Request Date:	THIS DATE CANNOT BE BEFORE PRINCIPAL APPROVAL DATE
School:	SCHOOL NAME
Activity Account:	EPES ACCT YOU ARE CUTTING CHECK FROM
Vendor Name:	
Vendor Address:	
(Street Address, City, State, Zip)	

Purchase Request Payment Details:	
Check #:	
Check Date:	
Amount Paid: \$	
PO #	
MUNIS # (Non-Bank Only)	
ONLY USED FOR NO BANK SCHOOLS	
ORG - OBJ - PROJ	

MODEL PROCUREMENT:

Bid List Proposal #	<input type="checkbox"/>	Non-Competitive D&F (ATTACHED)	<input type="checkbox"/>	Small Purchase D&F (ATTACHED)	<input type="checkbox"/>	Intergovernmental	<input type="checkbox"/>	N/A	<input type="checkbox"/>	REFUNDS
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PURCHASES:

Quantity	Item(s)	Unit Cost (\$)	Total (\$)
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -
		Total:	\$ -

APPROVALS:

*By signing below, I authorize this order and have verified there are sufficient funds available for this purchase.
Hand-written signatures and date ONLY (not typed)*

Requested By:	
	<small>(Sponsor Requesting Purchase)</small>
Bookkeeper Review:	
	<small>(Certifies funds are available/being collected)</small>
Principal Signature:	
Date Approved:	SAME DATE AS REQUEST DATE OR BEFORE

MODEL PROCUREMENT REGULATIONS

- ALL PURCHASES MUST COMPLY WITH DISTRICT MODEL PROCUREMENT REGULATIONS.
- IN THE MODULE PROCUREMENT SECTION OF THE PURCHASE REQUEST INDICATE THE MODEL PROCUREMENT TYPE USED.
- FOR “BID LIST PROPOSAL #, YOU MUST ENTER BID THE FOUR DIGIT NUMBER.
- MUST ATTACH A SMALL PURCHASE D&F WITH 3 QUOTES FROM LIKE VENDORS IF NOT ON BID OR NON-COMPETITIVE D&F.
- FOR REFUNDS, CONTRIBUTIONS, OR CHANGE FUND, CHECK THE “N/A BOX.”

Jefferson County Public Schools
**NONCOMPETITIVE NEGOTIATION
DETERMINATION AND FINDING**

1. An emergency exists which will cause public harm as a result of the delay in competitive procedures (Only the Superintendent shall declare an emergency.)—

State the date the emergency was declared by the superintendent: _____

2. There is a single source for the items within a reasonable geographic area —

Explain why the vendor is a single source: _____

3. The contract is for the services of a licensed professional, education specialist, technician, or an artist —

State the type of service: _____

4. The contract is for the purchase of perishable items purchased on a weekly or more frequent basis —

State the item(s): _____

5. The contract is for proprietary item(s) for resale: This can include the buying or selling of item(s) by students when it is part of the educational experience —

State the type(s) of item(s): _____

6. The contract is for replacement parts when the need cannot be reasonably anticipated and stockpiling is not feasible —

State the item(s): _____

7. The contract or purchase is for expenditures made on authorized trips outside the boundaries of Jefferson County Public Schools —

State the location: _____

8. The contract is for a sale of supplies at reduced prices that will afford Jefferson County Public Schools a savings (Purchase must be approved by Director of Purchasing) —

Explain the logic: _____

9. The contract is for the purchase of supplies which are sold at public auction or by receiving sealed bids —

State the items: _____

I have determined that, pursuant to K.R.S. 45A.380, the above item(s) should be obtained by the Noncompetitive Negotiation Methods since competition is not feasible.

Print name of person making Determination

School or Department

Signature of person making Determination

Date

Name of Contractor (Contractor Signature Not Required)

Requisition Number

Explanation of Noncompetitive Negotiation Methods can be found under K.R.S. 45A.380 and on page 15 in the Procurement Regulations

Jefferson County Public Schools
Small Purchase Determination and Finding

School: _____ Date: _____ Requisition Number: _____

Person Ordered For: _____ Companies Quoting:

Deliver To: _____ Will Call: _____ 1. _____

Successful Company: _____ 2. _____

Sales Representative: _____ 3. _____

Date Requisition Entered in MUNIS: _____ 4. _____

Commodity Code	Quantity	Unit of Measure	Req. Total	Description	\$ Price Evaluation \$			
					1	2	3	4

I DETERMINE, PURSUANT TO KENTUCKY REVISED STATUTE 45A.385, THAT THE BEST METHOD OF PROCUREMENT TO BE USED FOR THE ABOVE PURCHASE(S) IS:

- Check One Phone Quotes
 Written Quotes
 Other Comparative Evaluation - explain: _____

And my findings are: _____

Purchaser's Signature: _____

Approved (Principal/Department Head): _____

DISALLOWED EXPENDITURES

- ❖ CASH AWARDS, GIFT CARDS OR PREPAID CREDIT CARDS – STAFF OR STUDENTS
- ❖ RENOVATION OR MAINTENANCE OF SCHOOL FACILITIES OR BUILDINGS
- ❖ ATTENDANCE INCENTIVES FOR THE COMPULSORY INSTRUCTIONAL DAY, UNLESS THE INCENTIVES ARE CONSIDERED INSTRUCTIONAL
- ❖ GIFTS TO DISTRICT EMPLOYEES ARE NOT ALLOWED UNLESS USING STAFF GENERATED FUNDS, SUCH AS PROCEEDS FROM VENDING MACHINES IN STAFF AREAS (**NOT USED BY STUDENTS AT ANY TIME OF THE DAY**) OR MONEY DONATED BY STAFF FOR THIS PURPOSE. **BOOKSTORE INVENTORY CANNOT BE USED AS STAFF GIVEAWAYS.**

EXPENDITURES – DISALLOWED (CONT'D.)

❖ OPERATING COSTS

DEFINITION OF “OPERATING COSTS” – OPERATING TRANSACTIONS INCURRED IN THE COURSE OF THE OPERATING ACTIVITIES OF THE INSTITUTION. ANYTHING NEEDED TO OPERATE THE SCHOOL’S REGULAR ACTIVITIES. INCLUDES TEXTBOOKS, COPIERS, AND INSTRUCTIONAL SUPPLIES, UNLESS USED SOLELY & SPECIFICALLY BY THE GROUP RAISING THE FUNDS.

PURCHASES – CREDIT CARDS

- ❖ CREDIT CARDS (INCLUDING STORE CARDS) MAY BE USED ONLY IF ALLOWED BY BOARD POLICY.
- ❖ AN EMPLOYEE SHALL NOT MAKE PERSONAL PURCHASES USING THE SCHOOL CREDIT CARDS.
- ❖ CARDS MUST BE CHECKED OUT TO AN INDIVIDUAL EMPLOYEE USING CREDIT CARD SIGN-IN/OUT LOG. EACH CARD SHALL HAVE A SEPARATE CREDIT CARD SIGN-IN/OUT LOG.
- ❖ A SIGNED/APPROVED **PURCHASE REQUEST** IS REQUIRED BEFORE ANY CREDIT CARD IS CHECKED OUT. A SIGNED/DATED ITEMIZED STORE RECEIPT MUST BE PROVIDED TO THE BOOKKEEPER UPON CHECKING THE CREDIT CARD BACK IN.

PURCHASES – CREDIT CARDS (CONT'D.)

- ❖ THE BOOKKEEPER MUST REVIEW THE RECEIPT TO INSURE ONLY AUTHORIZED ITEMS WERE PURCHASED AND NO SALES TAX WAS INCURRED.
- ❖ THE CARD, APPROVED PURCHASE REQUEST & ITEMIZED STORE RECEIPTS SHALL BE SUBMITTED NO LATER THAN THE CLOSE OF THE NEXT BUSINESS DAY.
- ❖ LOSS OF CARDS SHALL BE REPORTED IMMEDIATELY TO THE APPROPRIATE DISTRICT OFFICE & THE DISTRICT FINANCE OFFICER.

PAYING INVOICES

- ALL INVOICES RECEIVED MUST BE POSTED IN ACCOUNTS PAYABLE IN EPES SYSTEM (**DO NOT USE CASUAL VENDOR**).
- THE USE OF PRE-NUMBERED CHECKS IS REQUIRED FOR ALL DISBURSEMENTS.
- DO **NOT** PAY A VENDOR UNLESS A W-9 HAS BEEN SECURED AND 1099 REPORTING HAS BEEN DETERMINED.
- DO NOT PAY FOR A PRODUCT OR SERVICE UNTIL IT IS RECEIVED, EXCEPT FOR ORDERS THAT REQUIRE PREPAYMENT.
- THE VENDOR INVOICE, RECEIPT, OR STANDARD INVOICE (F-SA-8) MUST HAVE A **CONFIRMATION SIGNATURE** OF THE PERSON ORDERING THE GOODS OR SERVICES BEFORE PAYMENT PROCESS CAN CONTINUE.

PAYING INVOICES

- BOOKKEEPER MATCHES THE PURCHASE REQUEST, SHIPPING DOCUMENT (IF APPLICABLE), VENDOR AND/OR STANDARD INVOICE, VERIFIES ALL ITEMS ORDERED HAVE BEEN RECEIVED, SERVICES HAVE BEEN SATISFACTORILY PERFORMED, ALL AMOUNTS AGREE, & ALL APPROVALS & SIGNATURES HAVE BEEN OBTAINED PRIOR TO REMITTING PAYMENT.
- THE CHECK NUMBER & DATE MUST BE NOTED **ON THE INVOICE** AFTER PAYMENT IS PROCESSED.
- KEEP THIRD COPY OF EPES CHECK WITH THE PURCHASE REQUEST.

PAYING INVOICES (CONT'D.)

- CASH ADVANCE IS ONLY ALLOWABLE FOR STAFF TRAVEL WHEN STUDENTS ARE INVOLVED.
- IF THERE IS A NEED TO REIMBURSE OR REFUND MONIES TO STUDENTS, USE THE STUDENT REFUND FORM (F-SA-14) & HAVE STUDENTS SIGN AS THEY RECEIVE THEIR REFUND. THIS F-SA-14 FORM SHOULD ALSO BE USED WHEN GIVING STUDENTS MONEY FOR MEALS ON AUTHORIZED OUT OF DISTRICT FIELD TRIPS. INCLUDE EXPENSE DOCUMENTATION.
- DISBURSEMENTS SHOULD BE KEPT ON FILE IN CHECK ORDER NUMBER BY MONTH.

**Jefferson County Public Schools
School Activity Fund
Student Refund/Disbursement Form**

Date: _____

Activity Account: _____

THE FOLLOWING STUDENTS HAVE RECEIVED A REFUND/DISBURSEMENT FOR THE FOLLOWING REASON(S):

	Students' Signatures	Amount		Students' Signatures	Amount
1			26		
2			27		
3			28		
4			29		
5			30		
6			31		
7			32		
8			33		
9			34		
10			35		
11			36		
12			37		
13			38		
14			39		
15			40		
16			41		
17			42		
18			43		
19			44		
20			45		
21			46		
22			47		
23			48		
24			49		
25			50		

Students in 3rd grade and above must sign this form as they receive the refund/disbursement.

The form must be returned to the school bookkeeper after all funds are disbursed.

Recapitulation:

Number of Students:

Total Amount Remitted

THE NEVERS!!!

- **NEVER** PAY ANYONE IN CASH!!!
- **NEVER** WRITE A CHECK TO CASH!!!
- **NEVER** CASH A PERSONAL CHECK FOR ANYONE!!!
- **NEVER** USE THE EXPENSE MEMORANDUM FORM (CASH ADVANCE) FOR TRAVEL UNLESS STUDENTS ARE PARTICIPATING
- **NEVER** HAND WRITE A CHECK
- **NEVER** HAVE A NEGATIVE BALANCE IN ANY ACTIVITY FUND ACCOUNT AT THE END OF THE FISCAL YEAR
- **NEVER** PAY FOR ATTENDANCE INCENTIVES UNLESS INSTRUCTIONAL
- **NEVER** PURCHASE PERSONAL ITEMS WITH ACTIVITY FUND MONEY
- **NEVER** USE A SIGNATURE STAMP (PRINCIPALS, TOO)
- **NEVER** USE WHITE OUT – CROSS THROUGH ONCE
- **NEVER** POST AN ENTRY IN EPES FOR ANY PREVIOUS MONTH OR YEAR THAT IS CLOSED
- **NEVER** PAY AN EMPLOYEE FOR A SERVICE (EXCEPT KHSAA GAME OFFICIALS)

CHECKS

- CHECKS SHOULD BE SIGNED BY TWO PEOPLE
- AT LEAST ONE SIGNER SHOULD BE AN ADMINISTRATOR
- ALL CHECK SIGNERS MUST BE ON SIGNATURE CARD AT BANK
- RECORD INVOICE NUMBER IN EPES WHEN SETTING UP THE ACCOUNTS PAYABLE
- ALL CHECKS MUST BE ACCOUNTED FOR
- KEEP COPIES OF CHECKS ON FILE FOR AUDIT
- VOID CHECKS AFTER OUTSTANDING FOR 6 MONTHS

VOIDED CHECKS

- WRITE VOID ACROSS CHECK AND CUT OUT THE SIGNATURE SECTION OF CHECK.
- MAKE A COPY OF THE VOIDED CHECK AND FILE IN SEQUENTIAL ORDER WITH PURCHASE REQUESTS. IF CHECK IS REWRITTEN, MOVE DOCUMENTATION TO WHERE THE REPLACEMENT CHECK NUMBER IS FILED.
- FILE VOIDED CHECK WITH CANCELLED CHECKS, DISBURSEMENT DOCUMENTS, OR BANK STATEMENTS.
- MAKE A COPY OF THE VOIDED CHECK AND FILE IN SEQUENTIAL ORDER WITH PURCHASE REQUESTS. IF CHECK IS REWRITTEN, MOVE DOCUMENTATION TO WHERE THE REPLACEMENT CHECK NUMBER IS FILED.
- NEVER DESTROY A CHECK.

PAYMENT TO INDIVIDUALS

- DO NOT WRITE CHECK TO AN EMPLOYEE FOR A SERVICE, SUCH AS COACHING, SCORE KEEPING, PAINTING, YARD WORK, ETC.
- CAN WRITE CHECK TO REFUND AN EMPLOYEE FOR AN AUTHORIZED PURCHASE.
- ACTIVITY FUND TRAVEL SHOULD BE REIMBURSED FROM THE ACTIVITY FUND NOT THE GENERAL FUND.
- SERVICES PERFORMED BY A NON-EMPLOYEE ARE 1099 VENDORS & SHOULD HAVE A PROFESSIONAL SERVICE CONTRACT ON FILE.
- ALWAYS OBTAIN A W-9 BEFORE REMITTING PAYMENT TO AN INDIVIDUAL. THE W-9 MUST BE KEPT ON FILE.

CONTRACTS

- A PROFESSIONAL SERVICE CONTRACT SHOULD BE COMPLETED FOR ANY PAYMENT MADE TO A VENDOR WHO IS PROVIDING A SERVICE.
- THE ADDENDUM FORM IS NOT A CONTRACT. ADDENDUMS ARE ONLY USED WHEN PURCHASING THROUGH MUNIS.
- THE PRINCIPAL CAN SIGN ANY PROFESSIONAL SERVICE CONTRACT FOR LESS THAN \$5,000. BOARD APPROVAL NOT REQUIRED.
- ANY PROFESSIONAL SERVICE CONTRACT FOR \$5,000 OR MORE MUST BE APPROVED BY THE BOARD.

TRANSFER OF FUNDS

- SIMPLY MOVES MONEY FROM ONE ACCOUNT TO ANOTHER WITHIN THE ACTIVITY FUND.
- DOES NOT CHANGE BOOK BALANCE OR BANK BALANCE.
- UTILIZE F-SA-10 SCHOOL ACTIVITY FUND TRANSFER FORM WHEN PERFORMING A TRANSFER.
- **OBTAIN SIGNATURES OF SPONSOR/PRINCIPAL AND BOOKKEEPER.**
- HIT “CONTROL P” TO SCREEN PRINT THE TRANSFER BEFORE SAVING THE TRANSACTION IN EPES. ATTACH THE SCREEN PRINT TO F-SA-10 SCHOOL ACTIVITY TRANSFER FORM.
- STUDENT FUNDS **CANNOT** BE TRANSFERRED TO ADULT FUNDS.

DAILY FINANCIAL REPORTING

- EPES BACKS UP YOUR RECORDS WHEN YOU LOG INTO THE SYSTEM. ENSURE THAT YOU SIGN OUT OF THE SYSTEM EACH NIGHT.
- FOLLOW THE “END OF DAY PROCEDURES” DAILY.
- PRINT **SEQUENTIAL LIST OF RECEIPTS ON THE DAY OF THE BANK DEPOSIT.** THE DATE OF BANK DEPOSIT SLIP, THE SEQUENTIAL LIST OF RECEIPTS DATE AND THE BANK STAMPED DEPOSIT SLIP DATE MUST MATCH AS WELL AS THE DOLLAR AMOUNT.

MONTHLY FINANCIAL REPORTS

- FOLLOW END-OF-MONTH PROCEDURES
- ENSURE THE GENERAL LEDGER REPORT (ACTIVITY LEDGER) AND BANK RECONCILIATION ARE DATED FOR THE FULL CALENDAR MONTH (1ST – 30/31ST)
- PRINT ALL REPORTS AND COMPARE TOTALS TO GENERAL LEDGER REPORT
- DEPOSITS IN TRANSIT – SEND IN A COPY OF YOUR BANK STAMPED DEPOSIT TICKET VERIFYING THE DATE & THE AMOUNT OF DEPOSIT

BALANCE MONTHLY REPORT

- PREPARE THE BANK RECONCILIATION REPORT AS INSTRUCTED. IT WILL TELL YOU IF YOU ARE OUT OF BALANCE.
- SCAN & E-MAIL THE MONTH END REPORTS TO SHARI MATTINGLY. NO NEED TO PONY ORIGINAL.

IF OUT OF BALANCE

- FOLLOW DIRECTIONS IN MANUAL
- EPES ACCOUNTING BALANCING PROCEDURES

BY THE 15TH OF THE MONTH

THE MONTHLY REPORT INCLUDES:

- MONTHLY REPORT VERIFICATION FORM
- BANK RECONCILIATION REPORT (BALANCED AND SIGNED)
- SIGNED GENERAL LEDGER REPORT (ACTIVITY LEDGER)
- COPY OF DEPOSIT TICKET VERIFYING OUTSTANDING DEPOSIT (IF APPLICABLE)
- LIST OF OUTSTANDING CHECKS
- ACCOUNTS PAYABLE REPORT (PRINT ON LAST DAY OF MONTH)
- ACCOUNT RECEIVABLE AND LIST OF NSF CHECKS
- SEQUENTIAL LIST OF G/L TRANSFERS, RECEIPTS, CHECKS BRIEF, & ACTIVITY TRANSFERS
- LIST OF JOURNAL ADJUSTMENTS BY INCOME/EXPENSE
- VENDOR 1099 SUMMARY REPORT
- COPY OF BANK STATEMENT (DO NOT INCLUDE COPIES OF CLEARED CHECKS)

YEAR-END REPORTING

- BEFORE CLOSING JUNE, CLEAR ANY NEGATIVE BALANCES.
- PREPARE JUNE MONTHLY REPORT AND SEND TO INTERNAL AUDIT.
- PREPARE YEAR-END REPORTS (JULY 1ST – JUNE 30TH) PER INSTRUCTIONS SENT EACH YEAR. FOLLOW STEPS CLOSELY.
- ONLY SEND TO INTERNAL AUDIT THE **COPY** OF SIGNED **YEAR-END BANK RECONCILIATION & ACTIVITY LEDGER (GENERAL LEDGER)**.
- ALL OTHER REPORTS SHOULD BE HELD AT SCHOOL FOR THE AUDIT.

Activity Fund Budget

- Each club and organization shall prepare a Budget for next school year & present to Principal by April 15th.
- The Principal submits the school's Activity Fund Budget to the Internal Audit Department by May 1st.

SCHOOL ACTIVITY FUNDS

THESE FUNDS MAY STAY IN THE SCHOOL ACCOUNT:

- HOSPITALITY/ADULT/STAFF FUNDS
- ALL STUDENT-RAISED FUNDS
- STUDENT-RAISED FUNDS FOR AFTER-SCHOOL SPORTS, CLUBS, OR GROUPS
- APPROVED SCHOOL-WIDE FUNDRAISERS, PROVIDED THE PROCEEDS WILL NOT BE SPENT FOR OPERATIONAL, BUILDING IMPROVEMENTS OR GROUNDS IMPROVEMENTS
- FIELD TRIP FUNDS

DISTRICT ACTIVITY FUNDS

THESE FUNDS SHOULD BE DEPOSITED INTO YOUR SCHOOL'S DISTRICT ACTIVITY FUND:

- CLASS FEES AND REGISTRATION FEES
- GENERAL-USE FUNDS SUCH AS GATES AND CONCESSIONS FROM ATHLETIC EVENTS, DONATIONS, LOCKER RENTAL, & PARKING WITH SOME NOTED EXCEPTIONS
- SCHOOL FESTIVALS AND CARNIVALS, IF NOT HOSTED BY PTA
- ANY FUNDS TO BE SPENT FOR OPERATIONAL, BUILDING IMPROVEMENTS OR GROUNDS IMPROVEMENTS, INCLUDING COST OF FUEL USED WHEN MOWING ATHLETIC FIELDS

DISTRICT ACTIVITY FUNDS

***NOTED EXCEPTIONS:**

- RETAIN SOME MONEY FOR BOOKSTORE OR CONCESSION STAND STOCK/SUPPLIES
- RETAIN SOME MONEY IN ATHLETIC ACCOUNT FOR GAME SPECIFIC EXPENSES
- WRITE A POLICY THAT SPECIFIES THAT A CERTAIN PERCENT OF GATES AND/OR CONCESSIONS ARE TO REMAIN AT THE SCHOOL LEVEL FOR STUDENT USAGE. THE POLICY MUST BE SUBMITTED TO THE SCHOOL'S SDBM COMMITTEE FOR APPROVAL AND KEPT ON FILE WITH BOOKKEEPER
- ENSURE ADEQUATE FUNDS ARE TRANSFERRED TO THE SCHOOL'S DISTRICT ACTIVITY ACCOUNT (FUND 22) TO COVER GENERAL FIELD AND GROUNDS MAINTENANCE

FEE WAIVER

- OVER 75% FREE AND REDUCED CAN CHOOSE TO BE A NO FEE SCHOOL AND USE AT RISK FUNDS FOR WHOLE SCHOOL. CANNOT COLLECT FUNDS FROM AT RISK STUDENTS .
- UNSPENT FUNDS FOR PREVIOUS YEAR CAN ONLY BE USED FOR THE BENEFIT OF STUDENTS.
- NOTIFY ALL STUDENTS IN WRITING OF THE FEE WAIVER PROVISIONS OF KRS 160.330 “WAIVER OF FEES”.
- MANDATORY WAIVER OF FEES SHALL APPLY TO ALL CHARGES, WHICH ARE REQUIRED TO PARTICIPATE IN SCHOOL SPONSORED COURSE, ACTIVITIES, PROGRAMS, EVENTS, OR SERVICES.
- MAINTAIN LISTS OF PUPILS ELIGIBLE TO RECEIVE FREE OR REDUCED PRICE LUNCHES.

FEE WAIVER (CONT'D.)

- MAINTAIN LISTS OF PUPILS WHO REQUESTED THAT FEES BE WAIVED AND THOSE WHO SIGN A “FEE WAIVER EXCEPTION STATEMENT” TO ALLOW PAYMENT OF VOLUNTARY CONTRIBUTIONS.
- PAYMENT **CANNOT** BE ACCEPTED FROM PUPILS ELIGIBLE FOR FEE WAIVER IF THERE IS NOT A SIGNED “FEE WAIVER EXCEPTION STATEMENT” ON FILE. REFUND ANY FEES PAID IF THIS STATEMENT IS NOT SIGNED AND ON FILE.
- AT RISK FUNDS ARE TO BE USED FOR FEE WAIVER STUDENT DURING THE INSTRUCTIONAL DAY. EXTRA-CURRICULAR ACTIVITIES (OUTSIDE OF SCHOOL HOURS) SUCH AS CLUBS AND SPORTS, FEE WAIVER DOES NOT APPLY.
- ATTACH THE LIST OF STUDENT NAMES TO TRANSFERS OR DISBURSEMENTS USING AT RISK FUNDS.

Fixed Assets

- Fixed Assets are all real or personal, stand-alone property that have an estimated life of greater than one year and an original cost equal to or greater than \$1,000. Technology is an exception to this rule: all workstations should be recorded as a fixed asset.
- JCPS added to this definition by including all cameras, musical instruments, and TVs with a purchase value of \$300 or more.

Call your Property Auditor if Activity Funds purchase or if someone donates any of the above

Booster Clubs, PTA, etc.

➤ Created by parents who raise funds through board approved activities on and off school property in the name of the school or school activity.

- Maintain funds in a separate bank account
- *Need Board approval*
- *Obtain its own Federal Employee Identification # (FEIN)*
- *Cannot use JCPS sales tax exempt or Federal ID#*
- *Ensure compliance with Title IX issues as it relates to fund-raising and expenditures.*
- *District employees cannot serve as the treasurer or any officer with check signing authority for the external support/booster organization.*

BOOSTER CLUBS, PTA, (CONT'D.)

- ***MUST CARRY SEPARATE INSURANCE FOR GENERAL LIABILITY & PROVIDE COPY OF INSURANCE CERTIFICATE TO PRINCIPAL***
- ***SUBMIT NAMES OF OFFICERS TO PRINCIPAL AT BEGINNING OF SCHOOL YEAR***
- ***SUBMIT ANNUAL BUDGET WORKSHEET TO PRINCIPAL WITHIN FIRST 30 DAYS OF SCHOOL YEAR***
- ***SUBMIT ANNUAL FINANCIAL REPORT TO PRINCIPAL BY JULY 15 FOR THE YEAR ENDING JUNE 30***
- ***TAX IDENTIFICATION NUMBER***
- ***SEE "REDBOOK" FOR ADDITIONAL GUIDELINES***

Information On Line

- Bookkeeper Forms
 - *JCPS website, Employees, Departments, Internal Audit, Activity Funds*
- Travel Forms and Guidelines
- Vouchers (on-line, in-county, out-of-county)
- Employee Identifier (Accounting)
- Fixed Asset guidelines
 - *JCPS website, Employees, Departments, Financial Services, Accounting*
- W-9 (used when asked for a 501C3 form)
- Sales Tax Exemption form (C-160)
 - *JCPS website, scroll down, Bid Opportunities, click [here](#), Business Forms and Credit Information*

MANUALS ON HAND/BOOKKEEPER WEBSITE

- ACCOUNTING PROCEDURES FOR KENTUCKY SCHOOL ACTIVITY FUNDS (REDBOOK)-EFF. 7/1/2013
- E.P.E.S. SOFTWARE ACCOUNTING & P.O. MANUAL
- E.P.E.S. NOTES FROM COMPUTER EDUCATION SUPPORT
- [HTTPS://WWW.JEFFERSON.KYSCHOOLS.US/SCHOOL-FINANCE-RESOURCES](https://www.jefferson.kyschools.us/school-finance-resources)

Information On Line

- Financial Fraud Hotline 1-888-393-6780
 - <http://secure.ethicspoint.com/domain/media/en/gui/23217/index.html>
- eTech Transactions 1-800-826-8185
 - <http://www.etechtransactions.com>
- No Contact List for Donations
 - *JCPS website, Employees, Departments, Grants/Funds, No-Contact List*