

Harris County Board of Education
Financial Guidelines
for
School Based Activity Accounts

Updated 08/31/2021

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SECTION 1: GENERAL INFORMATION

1.1 Definition and Purpose

School (student) activity funds have been defined as agency funds consisting of resources received and held by each school to be expended in accordance with conditions of the fund. Specifically, they are all monies accumulated from student activity programs and various school approved fund raising activities. The basic policy for student activity funds is any income received for a specific function shall be disbursed only for that function. Upon dissolution of any function, the school principal shall ensure that any liabilities of that function are liquidated.

These school activity accounts are established to direct and account for monies used to support extra-curricular and co-curricular activities. Some funds have restricted uses and some have discretionary uses. Monies generated by and for students are to be expended for the benefit of students only and for educational or student support purposes only (1934-56 Op Attorney Gen P. 269). Faculty generated monies are to be kept separate and may be expended with more latitude than student funds, i.e., "Sunshine Fund."

These activity funds safeguard the assets of the public schools and also provide reliable information for the public. These funds maintain internal accountability through a uniform financial accounting system to meet the legal requirements and standards set by Local and State Boards of Education.

1.2 Legal Requirements

The school principal is personally responsible for the proper collection, disbursement, and control of all school activity monies relative to the funds in his/her trust.

- Georgia Law § 20-2-962. Quarterly reports by principals; Audits by Local Boards
The principal of each public school shall make a quarterly report to the local board of education immediately upon the end of each quarter of the fiscal year, and such report shall contain an account of all receipts and expenditures of such funds during the past quarter . . . The local board may at any time during the school year inspect all receipts, expenditures, and property of each public school.

State Standard D1.2.—1a.

Requires that purchases and/or contracts for or on behalf of student which involve the aggregate sum of \$100.00 or more be made in accordance with local rules and regulations.

State Standard D1.2— 1b.

Requires that each principal maintain adequate records of all funds collected and make complete financial reports to the Superintendent, accounting for all receipts and expenditures.

Professional Standards Commission: Code of Ethics for Educators: Standard 5 Public Funds and Property—

An educator entrusted with public funds and property should honor that trust with a high level of honesty, accuracy, and responsibility. Unethical conduct includes but is not limited to: 1. Misusing public or school-related funds or property; 2. Failing to account for funds collected from students or parents; and 3. Submitting fraudulent requests for reimbursement of expenses or for pay.

All monies raised or collected on behalf of or for the benefit of students and under the authority of the principal shall be deposited into the general operating bank account. Within the accounting records, an individual activity code shall be established for the student club, organization, or school activity for which the money has been deposited. Proper record keeping procedures shall be maintained, and **reports shall be made on at least a quarterly basis.**

All monies collected by a school employee shall be receipted through the school financial records and all disbursement of funds shall be by check.

1.3 Basis of Accounting

Student activity funds will use the cash basis of accounting. This method recognizes revenues when they are received and expenses when they are paid. No accruals are used or recognized. This is the same basis as most people use with their checkbooks at home.

1.4 Accounting System

Fund, Activity Code, and General Ledger (income and expense) accounts are used within the accounting system to track the various activities within the school. A comprehensive Chart of Accounts is provided in the accounting system. As the need arises, the county office will assign new fund account numbers.

1.5 Annual Audits

All Harris County Schools will be audited annually. A written report will be presented to the Director of Finance and the Principal. This report will detail the results of the audit and identify any areas where improvements should be made. Audits are a control measure to assure principals that the procedures for handling funds entrusted to them appear to be adequate for the protection of themselves, their personnel, and the school's assets.

All schools are subject to a spot inspection of their records at any reasonable time during any workday by the Director of Finance, State Auditors, System Bookkeeper, or designee.

Records needed for an audit include, but are not limited to, the following:

1. Reconciled bank statements with cancelled checks.
2. Check stubs or duplicate checks.
3. Original invoices with all required documentation to support the invoice, i.e., check request forms or purchase orders noting principal approval.
4. Receipt books and deposit tickets. Please note this includes teacher/sponsor receipt books or collection reports.
5. Year-end financial statement and transaction reports or ledgers showing all transactions for the year by fund/activity (July 1—June 30).
6. Monthly financial statements and transaction reports (journals) or ledger, showing all transactions for the month both chronologically and by individual fund/activity.

1.6 Records Retention

The principal is responsible for the maintenance and security of school financial records. Per State Retention Schedule 83-716, the following records are to be retained in the local school for a minimum of two (2) years:

Bank statements and reconciliations, canceled checks, deposit tickets, check stubs or duplicate checks, purchase orders, invoices, vendor statements, journals, ledger sheets or transaction reports, receipt books, quarterly reports, and related documents and correspondence.

An administrator of the school shall be responsible for the proper administration of the financial activities of each activity fund account in accord with the provisions of state law and appropriate accounting practices and procedures. In accordance with this policy, local school principals are ultimately responsible for the schools' entire financial operations, and for ensuring that their school personnel follow the procedures outlined in this manual. Accordingly, school principals are expected to familiarize themselves with this manual. The delegation of duties to assistant principals, bookkeepers, or clerical staff does not relieve the principals' responsibility for compliance with all applicable policies and procedures.

These records should be maintained in storage for an additional three (3) years.

Example:

Current Fiscal Year:	FY2021
Two years immediate access	FY2020 FY2019
Additional three years storage	FY2018 FY2017 FY2016

1.7 Administrative Responsibilities

An administrator of the school shall be responsible for the proper administration of the financial activities of each activity fund account in accordance with the provisions of state law and appropriate accounting practices and procedures. In accordance with this policy, local school principals are ultimately responsible for the schools' entire financial operations, and for ensuring that their school personnel follow the procedures outlined in this manual. Accordingly, school principals are expected to familiarize themselves with this manual. The delegation of duties to assistant principals, bookkeepers, or clerical staff does not relieve the principals' responsibility for compliance with all applicable policies and procedures.

Effective internal controls require that certain duties be separated. The principal is responsible for proper management of funds and is the primary authorized check signer on the school checking account. The principal should designate at his/her discretion an administrator to be the second signatory on the account in case of emergency or absence. The bookkeeper should be assigned the duties of counting money, preparing deposits, processing check requests, preparing checks, and maintaining the accounting records. The bookkeeper is also responsible for providing monthly reports to the principal regarding the status of the accounts and general ledger.

School principals are accountable for all money, equipment, and other school property involved in school related activities, whether or not the activities occur during school hours or on school property. Principals will be held personally responsible when school funds, equipment, or property have been mismanaged due to noncompliance with required policies and procedures.

School financial transactions are required to be recorded on the school system computerized accounting program. This program produces financial reports that will assist management in monitoring the financial position of the school. The bookkeeper is trained on this program and is responsible for assisting the principal in obtaining and interpreting financial information.

Both the Principal and School Bookkeeper have a responsibility to report to the Director of Finance any financial irregularities, missing or lost funds, suspicions of malfeasance, or wrongful acts relating to the financial operations of the school.

SECTION 2: BANKING

2.1 Bank Accounts

Each school is authorized to maintain one checking account. Interest bearing checking accounts are not authorized. Every account should be in a federally insured financial institution with local, easily accessible branches to your school. If any account or combination of accounts exceed \$100,000, the bank must furnish proof of pledge of securities in the name of the school for the amounts in excess of FDIC or FSLIC guarantees. Opening a checking or changing any account to another financial institution, is the prerogative of the principal. You must notify Financial Services of any change in banks or account numbers within 30 days of the change.

Outside agencies, including PTA's, Booster Clubs, and other parent organizations, are NOT permitted use of the school system Federal Employer Identification number or Sales and Use Tax Certificate of Exemption. (See Exhibit #1. W-9 Information and Exhibit #22, Sales Tax and Use Certificate)

2.2 Authorized Signatures

The principal shall be authorized to sign checks withdrawing money from the bank account. The principal's personal signature is required. **Use of a signature stamp or other facsimile signature is prohibited.**

An Assistant Principal shall be authorized to sign checks also. However, the guidelines for their signing shall be limited to:

- ⇒ When the principal is unavailable and a signed check is required to meet an emergency.
- ⇒ Periods of time when a principal is absent due to sickness, vacation, workshops, etc., and it is necessary to have a check signed.
- ⇒ When the check is made payable to the principal.

The principal should review the supporting documentation for all checks signed in his/her absence. **The principal's initials or signature on the check stub is required to indicate their review of the supporting documentation has been completed.** All administrators who sign checks will be held responsible for each check they sign. The authorized check signer's responsibility is to review the disbursement package for the following information:

- ⇒ Validity and propriety of the disbursement.
- ⇒ Proper supporting documentation such as an authorized purchase request, invoice, and fund number.
- ⇒ Compliance with disbursement procedures as outlined in this manual.

The school bookkeeper or secretary MUST NOT be designated as an authorized signature.

The bank account title, bank name, account number, and authorized signatures should be on record in the business office. Any changes in this information must be submitted to the Financial Services within 30 days of said change. Please refer to Exhibit # 28 for Bank Information Form.

SECTION 3: BOOKKEEPING PROCEDURES

3.1 General Comments

“Public trust demands an efficient system of accounting for all money received and expended through school activity fund accounts. The system of safeguarding and accounting for activity funds is dependent on the soundness and effectiveness of board of education policies and guidelines...The dispersed nature of student activity funds and the multiple site collections for some activity fund revenues dictate a need for orderly controls on all activity funds. These controls include establishing lines of authority and a set of policies to guide the operation of all activity funds”. Reference: GDOE, Financial Reporting, School Activity Accounts, Section II, Chapter 43, page 1.

No teacher or employee is authorized to initiate any project involving the collection or disbursement of school funds without prior approval of the principal.

“Activity Funds” are defined as a self-balancing set of accounts. It is an individual set of books. If each activity fund balances within itself, then the total of all funds will balance, and this total will agree with the bank balance. Each fund must be balanced at least monthly.

3.2 Types of Activity Funds and Proper Classification

According to the GDOE, Financial Management Section School Activity Accounts are defined and established to direct and account for monies used to support extra-curricular and co-curricular student activities. As a general rule:

Extra-curricular activities encompass a wide variety of other district-directed activities, typified by organized sports, drama productions, music concerts, and other non-academic inter-scholarship competitions.

Co-curricular activities are any kinds of school-related activities outside the regular classroom that directly add value to the formal or stated curriculum. Co-curricular activities involve a wide range of student clubs and organizations.

A system of classification, such as an accounting system, for purposes of program cost accumulation and reporting mechanism is therefore necessary. Separate accounts should be established for each activity, club, class and purpose. The Chart of Accounts, located in Section 3.12, should be referred to identify those activity accounts that have been approved by the Board of Education.

Activity funds are unique to school districts. There are three main types of activity funds: restricted, discretionary, and clearing.

Restricted activity funds are those whose expenditures must be limited to the educational purpose for which the monies were collected. Disbursements “out” from these funds should have the prior approval of the principal and the activity sponsor. Examples are athletic, clubs, field trips, yearbooks, student council, instructional area organizations (vocational, band, math, etc.), donations for specific purposes, etc. Normally these funds will carry over from year to year. An inactive restricted activity may be closed to the General Fund on authorization of the principal, if the activity is no longer active or viable.

Discretionary activity funds are those whose monies may be transferred at the principal’s discretion to other activities which are used for the benefit of the students and are expended for educational purposes. Examples are concession, ice cream, school store, fund raising/money-making activities, and/or donations with no restrictions, etc. making activities, and/or donations with no restrictions, etc.

Clearing activity funds are those used to record transactions involving money in which the

Clearing activity funds are those used to record transactions involving money in which the school has no equity, but must be accountable during the time that such money is in its possession. These “in and out” funds normally zero by year end. Examples are March of Dimes, Red Ribbon, American Heart Association, student book club orders, etc.

An important distinction is that disbursing monies from the activity fund types is based on the *purpose* of the funds, that is, the programs supported by the funds.

3.3 Receipts and Collections

Each student activity fund sponsor should receive a receipt collections form, a pre-numbered receipt book, and money envelopes from the school bookkeeper. It is also important to place additional money envelopes in a convenient location for the sponsors. All sponsors must maintain proper documentation of all monies collected throughout the school year. At the end of the school year the receipt book must be returned to the school bookkeeper for proper storage.

Exhibit # 2 may be used as the Collection Receipt Form in elementary schools. This form is intended for the sponsor to maintain a record of monies collected from students. For example, a “class” or “grade” fundraiser for field trip, or student portraits.

Elementary Schools may find this form more convenient and accessible than utilizing a receipt book for small amount collected such as ice cream, etc. This form can be attached to a 9.5 x 11” envelope for collection of funds. The school bookkeeper will issue a receipt to the teacher once this form has been submitted and funds have been verified.

A pre-numbered, triplicate copy receipt book is required. Receipts allow you to issue a receipt to the student or purchaser verifying they have paid for their purchase. Receipts also allow you to reconcile against the total for deposit.

**Exhibit # 2
Money “Tally” Form** 

EXHIBIT ??	
YOUR SCHOOL NAME HERE	
MONEY TALLY FORM	
CLUB / ORGANIZATION / FUNDRAISER	_____
DATE:	_____ Sponsor _____
CASH:	_____ CHECKS: List each check individually
COIN:	_____ Please note students name and activity fund account number in memo area on check
CHECKS:	1. _____
	2. _____
	3. _____
	4. _____
TOTAL DEPOSIT	5. _____
	6. _____
	7. _____
	8. _____
	9. _____
	10. _____
	11. _____
	12. _____
	13. _____
	14. _____
	15. _____
	16. _____
	17. _____
	18. _____
	19. _____
Remitted by: :	20. _____
	21. _____
	22. _____
Receipt # issued:	23. _____
	24. _____
	25. _____
* The bookkeeper must receipt all funds. Please do not leave deposit unattended.	

3.4 Basic Guidelines For Collection of Funds

All money received in the name of the school, whether or not it is receipted during school hours or on school property, must be deposited to the school's bank account and receipted through the local school financial records. **No funds should be stored in or on personal property.** The principal is responsible for the security of school funds at all times. School personnel handling money will be responsible for making immediate restitution of funds that are lost or stolen due to procedure violations.

- ⇒ Each receipt must show the date of collection, the student's name, the amount collected, the activity fund for which the funds are being collected, and the collector's signature.
- ⇒ The original receipt must be given to the student, the second copy attached to deposit given to bookkeeper, third copy maintained in the receipt book.
- ⇒ A written explanation should be provided in case of damaged or lost receipts or receipt books.
- ⇒ Receipt Books may be re-issued the following fiscal year provided there are at least 25 blank receipts available for use.
- ⇒ All funds collected should be turned into the school bookkeeper on a **daily basis**.
- ⇒ All receipt books must be reconciled against the total amount deposited by the school bookkeeper at the end of each fiscal year.
- ⇒ Volunteers are not authorized to write receipts or handle school funds.
- ⇒ As part of the instructional program, student officers may collect and receipt funds collected for their program.
- ⇒ Money collected for tax-exempt parent organizations (PTA, PTSO, Booster Clubs, PET) sponsored events must be collected and receipted by an organization representative and processed through the organizations financial records.
- ⇒ In some cases, usually charitable organizations, you may collect an assortment of checks, some made payable to the school and others payable to a third party, namely the charity or organization. These checks should not be receipted for deposit into the activity fund account. The activity funds sponsor can forward these items to the charity or organization.
- ⇒ The cashing of personal checks from cash collected at the school is PROHIBITED. This includes school system employee personal checks or checks made payable to faculty members or staff for reimbursement from the local school funds.
- ⇒ Each deposit brought to the school bookkeeper must be verified and receipted to the sponsor. The security of the funds remain the responsibility of the sponsor until funds verification and receipt has been made.

The total of all receipts issued shall ALWAYS be equal to the sum of the monies deposited. Before making a deposit, run a tape to verify reconciliation of the receipt book to the monies for deposit.

3.6 Basic Guidelines For Distribution of Funds

- ⇒ All disbursement of school activity monies shall be made by school check.
- ⇒ All disbursement of school activity monies shall be approved in writing by the principal prior to purchase.
- ⇒ Only invoices submitted with approved purchase requests shall be processed for payment. No purchase may be paid from a statement.
- ⇒ Requests for reimbursement must be presented with all original documentation attached.
- ⇒ Types of documentation acceptable are invoices, itemized receipts, sales slips, or event registration.
- ⇒ All documentation must be original. No copies will be accepted.
- ⇒ Documentation must be signed by the individual who actually took possession of the merchandise or can verify receipt of service.
- ⇒ Funds must be available in the activity account prior to any request for purchase requests.
- ⇒ All reimbursement of Harris County Schools employees for additional services rendered must be processed through the Payroll Dept.
- ⇒ Non-employees must be paid by Accounts Payable in Financial Services. A 1099 will be issued determined by Accounts Payable at the end of the taxable fiscal year. A W-9 is required to be on file prior to any services rendered and forwarded to Accounts Payable in Financial Services.
- ⇒ Items presented for payment or employee reimbursement without a prior approved purchase request become the responsibility of the employee.
- ⇒ Checks made payable to the school principal should not be signed by the principal. The second authorized signature for the school's checking account should sign the check only after reviewing the appropriate supporting documentation.
- ⇒ When a class, club, or activity is to be discontinued, the principal or the activity sponsor may distribute the remaining balance to an appropriate "like" activity account. If no direction is received from the sponsor, then the principal may transfer any remaining funds into the General Funds account.
- ⇒ No "Petty Cash" fund is allowed.
- ⇒ No checks may be made payable to "Cash", with the exception of Athletic Gate Accounts. A maximum of \$250.00 per cash drawer, per event, is allowed.
- ⇒ The Lost/Damaged Textbook account is used to receipt money for lost and damaged books. At the end of the fiscal year, the balance in these accounts should be submitted to Financial Services.
- ⇒ Schools may establish a "Hospitality" or "Sunshine" fund which are funds generated through teacher donations and/or other teacher generated funds.
- ⇒ Principals may not enter into any financial agreement or contract that extends beyond the expiration date of their employment contract.

3.7 Guidance for Teachers / Sponsors

Standardized procedures provide continuity throughout the collection and disbursement of funds process. These guidelines have been developed in an attempt to lessen the amount of time, you, the teacher, spend on the financial aspects of sponsoring an activity, club, or group. These guidelines should expedite each step in collection and disbursement of activity funds. Please feel free to provide any additional guidance that you, the teacher, believe could improve this process.

Collection:

Each teacher will receive a money bag, deposit transaction forms, and a pre-numbered triplicate copy receipt book. All funds collected should be presented daily to the school bookkeeper.

1. Receipt all money collected. Note on the receipt if the funds are cash, check, or money order.
2. Complete the "Deposit Transaction Form" in full. Itemize coin totals, cash totals, and check totals as indicated.
3. Make daily deposits to the bookkeeping office if necessary. NEVER leave funds in your classroom. Remember, lost or stolen funds become your responsibility.
4. Personally deliver your deposit to the bookkeeper. NEVER send a student.
5. Wait until the bookkeeper has validated your deposit and issued you a receipt. NEVER leave funds unattended.
6. The bookkeeper is NOT allowed to cash personal checks.

If you lack any of the materials stated above, please contact your school bookkeeper and he/she will provide you with the necessary items.

Disbursement of Funds (Checks):

Checks will be issued on _____ each week. This includes checks for invoice payment, reimbursement, event registration, or services rendered. Please make sure you have planned ahead to meet any deadlines for check issuance.

All reimbursement requests must be submitted on a "Check Request" form with all original documentation attached. No copies are allowed.

All other payment requests should be accompanied by the authorized purchase request form. No payment will be made without an original invoice attached. Payments cannot be made from a statement.

Reconciling Your Account

The school bookkeeper is there to assist you in thoroughly understanding all activity on your account. You may, at any time, ask for an account activity detail. Your bookkeeper will provide these on at least a bi-annual basis. Maintaining current records of your transactions will allow you to easily identify any aberrations with your account.

Please remember, your records are a matter of public record and can be requested for review or audit at any time.

EXAMPLES AND SCENARIOS

Steps for Release of Activity Funds (Purchase Request)

1. Contact the vendor for the cost of the item you intend to purchase.
2. Complete a "Purchase Request Form" and present to the school bookkeeper no later than _____ on _____.
3. Purchase Request Form will be presented to the principals office on _____ for approval.
4. A copy of approved purchase request will be issued on _____ and placed in teacher's box.
5. Once you have verified receipt of merchandise, submit the invoice with your initials to your bookkeeper for payment.

Steps for Release of Activity Funds (Reimbursement)

1. Prior to making any purchase, submit a "Check Request" form with an estimated amount you plan to spend and on what items no later than _____ on _____.
2. Check Requests will be presented to the principals office on _____ for approval.
3. A copy of the approved request will be placed in your mail box.
4. Submit your receipt, invoice, event registration, etc., to the bookkeeper for payment. Your reimbursement check will be processed on _____ of the week following receipt of documentation.

Steps for Release of Activity Funds (Event Registration/Hotel Accommodations)

1. Submit a "Check Request" form with a copy of the event registration prior to _____ on _____. (or a copy of the hotel estimate)
2. Check Requests will be presented to the principals office on _____ for approval.
3. A copy of the approved request will be placed in your mail box.
4. The requested check will be available for pick up on _____.
5. Please remember to bring any receipt or additional documentation to the bookkeeper upon your return.

These examples do not cover all circumstances. Please contact your school bookkeeper with any questions or concerns you may have.

Exhibit # 6

Activity Fund Cash Balance Report

This spreadsheet can be maintained either by elected student board or sponsor.
This spreadsheet is available in an Excel format with formulas established.



EXAMPLE	Acct #	DATE	CHECKS	DEPOSITS	BALANCE
BEGINNING BALANCE		1-Jul-08			\$325.00
DEPOSIT		25-Jul-08		\$25.00	\$350.00
CHECK FOR FUNDRAISER SUPPLIES / SAM'S		5-Sep-09	\$32.00		\$318.00
CHECK FOR PIZZA AT FUNDRAISER		10-Sep-08	\$20.00		\$298.00
FUNDRAISER PROCEEDS		10-Aug-09		\$360.00	\$658.00
REGISTRATION FOR FINE ARTS SHOW			\$500.00		\$158.00
					\$158.00
					\$158.00
					\$158.00
					\$158.00
					\$158.00
					\$158.00
					\$158.00
					\$158.00
					\$158.00
					\$158.00
					\$158.00
					\$158.00
					\$158.00
					\$158.00
					\$158.00
					\$158.00
					\$158.00
ENDING BALANCE					\$158.00

**Exhibit # 7
Deposit Slip**



DEPOSIT FORM

DATE _____

ACCOUNT NAME _____

ACCT# _____

COINS \$ _____ **BILLS \$** _____ **CHECKS \$** _____

TOTAL DEPOSIT \$ _____

3.8 Journal Entries

Journal entries are used to make adjustments and corrections to the accounting books. Journal entries either ADD or SUBTRACT funds. An example of “ADDING” funds is interest earned. An example of “SUBTRACTING” funds is any service charge applied to an account. Other routine adjustments made on a monthly basis are NSF charges against the account and NSF receipts paid to the account. These require a single sided entry, either a debit or credit. Please note that a “DEBIT” is to “ADD” and a “CREDIT” is to “SUBTRACT”.

Journal entries are a potential source of internal control problems and should be well documented as to the reasons for each adjustment. Therefore, it is mandatory to maintain a Journal Entry Log, see exhibit # 8. Each fiscal year will begin a new series of numbers.

Please note: Each adjustment must have a separate Journal Entry Number for identification and audit tracking.

Please contact the System Bookkeeper if there are any questions regarding the use of journal entries. Every effort must be expended to identify any error prior to making a journal entry to adjust an account. This allows the auditors to easily identify the type and justification for any journal entry noted.

JOURNAL ENTRY NUMBER	FUND	DESCRIPTION	DEBIT	CREDIT
001		DO NOT USE		
002	100	JULY INTEREST	23.49	
003	100	JULY SERVICE CHARGE		15.00
004	625	JULY NSF		25.00
005	100	AUGUST INTEREST	22.13	
006	100	AUGUST SERVICE CHARGE		15.00
007	625	NSF PAID	25.00	
008				
009				
010				
011				
012				
013				
014				
015				
016				
017				
018				
019				


Exhibit # 8
Journal Entry Number Control

3.9 Transfer of Funds

All transfers from one fund to another must be presented on the appropriate “Transfer of Funds” form identifying the accounts that will be affected, see exhibit # 9. Exhibit # 5 may also be used. **Authorization from the originating activity fund account sponsor is necessary prior to any transfer; therefore a signature is required.** The principal and superintendent’s signatures are also required. Transfers do not add or subtract from the actual bank balance. They merely move money from one fund account to another. This form will generate from the accounting software currently being used.

SCHOOL NAME HERE
TRANSFER FUNDS

Date _____


Amount _____

Transfer from Account # _____

Transfer to Account # _____

Reason _____

AUTHORIZATION BY _____

Exhibit # 9
Transfer of Funds Form


3.10 Bank Statement Reconciliation

The bank account MUST be reconciled each month. Never allow a backlog to develop in banking entries or bank statement reconciliation. **Each month should be closed by the 10th of the following month.** For example, the December 31st books should be closed no later than the 10th of January.

Maintaining a Cash Control Sheet, see exhibit # 10, can be an important tool to assist in balancing bank statements and reconciling financial records. A Cash Control Sheet can either be as simple as a written worksheet or as advanced as an Excel spreadsheet. This control sheet can be a vital accounting tool and can be extremely important to the overall accounting process. However, its use is not mandatory, only encouraged.

Exhibit # 10
Manual Cash Control Sheet ↓

<i>Example Monthly Cash Balance Log</i>									
<i>July 2005</i>									
	<i>Jul-05</i>	<i>Income</i>			<i>Expenditures</i>			<i>Balance</i>	
<i>7/1 05</i>	<i>Beginning Balance</i>							<i>7 3 2 4 2 51</i>	
	<i>17161 - 17171</i>				<i>3 7 1 2 08</i>			<i>6 9 5 3 0 43</i>	
	<i>17172 - 17178</i>				<i>1 2 6 4 21</i>			<i>6 8 2 6 6 22</i>	
	<i>deposit #1</i>		<i>2 0 1 67</i>					<i>6 8 4 6 7 89</i>	
	<i>deposit #2</i>		<i>3 1 7 2 42</i>					<i>7 1 6 4 0 31</i>	
	<i>deposit #3</i>		<i>1 3 2 6 31</i>					<i>7 2 9 6 6 62</i>	
	<i>17179 - 17189</i>				<i>1 0 2 9 00</i>			<i>7 1 9 3 7 62</i>	
	<i>17190 - 17200</i>				<i>1 6 8 9 87</i>			<i>7 0 2 4 7 75</i>	
	<i>BBA #2 NSF #100</i>				<i>4 5 00</i>			<i>7 0 2 0 2 75</i>	
	<i>BBA #3 NSF #812</i>				<i>2 5 00</i>			<i>7 0 1 7 7 75</i>	
	<i>BBA #4 EFT Credit #100</i>		<i>8 0 00</i>					<i>7 0 2 5 7 75</i>	
	<i>BBA #5 Service Charge #100</i>				<i>2 3 60</i>			<i>7 0 2 3 4 15</i>	
	<i>BBA #6 Interest Paid #100</i>		<i>2 0 5 96</i>					<i>7 0 4 4 0 11</i>	
<i>7/31 05</i>	<i>Ending Balance</i>							<i>7 0 4 4 0 11</i>	

The principal should review and initial electronic copy of bank statement each month prior to forwarding to the bookkeeper for reconciling. The principal should also review the cancelled checks, if applicable, noting proper signatures, vendors, etc.

Deposits should relate directly to the month-end Cash Receipt after considering any possible deposits in transit, any returned checks which have not been re-deposited, and interest earned.

Cancelled checks should relate directly to the month end Cash Disbursements after considering any outstanding checks and bank service charges.

Exhibit # 11
Monthly Bank

State-

Exhibit # 12
Monthly Reconciliation Report

Exhibit # 13
Month End Cash Balance Report

PERIOD 2 7/31/2005

FUND	YEAR	DESCRIPTION	BANK	BALANCE	RECEIVED	PAID	JOURNAL	CASH	ACCOUNT	CASH BALANCE
						OUT	ENTRIES	TRANSFERS	RECLASSIFICATION	
982	6	Chess Club	1	14.00	-	-	-	-	-	14.00
985	6	FFA	1	652.25	121.00	705.25	-	-	-	68.00
987	6	Spanish National Honor	1	88.64	-	79.00	-	-	-	9.64
993	6	Future Educators Of America	1	28.69	-	-	-	-	-	28.69
995	6	Priority One	1	42.56	-	-	-	-	-	42.56
996	6	Science Olympiad	1	89.15	-	-	-	-	-	89.15
TOTALS				73,222.51	4,720.40	7,695.16	192.36	-	-	70,440.11

3.11 Monthly / Quarterly / Year End Reports

Monthly Reports

A properly submitted Monthly Reconciliation Report will contain the following:

1. Reconciled Bank Statement
2. Outstanding Checks
3. Deposits In Transit
4. Cleared Checks
5. Cleared Deposits

Once the bank statement is reconciled, the “Month End Report” options should be selected from the School Based Accounting Menu. The following reports will print:

1. Cash Balance Report
2. Cash Receipts Issued
3. Cash Disbursements Issued
4. Journal Entries

Print a Receipts & Disbursements-Summary Report (Reports Menu). The report date should always be the last calendar day of the month you are reconciling.

These reports should be filed with the signed Monthly Reconciliation Report. The principal must sign reconciliation report and forward to Financial Services along with reconciled bank statement each month. See Appendix A for step by step instructions for completing Month End Procedures.

Quarterly Financial Reports

The principal must sign Quarterly Reports prior to submission to Financial Services. Quarterly reports are due to Financial Services the 20th of the month following FY Quarters ending September, December, March, and June. Please contact the Financial Services if you have any questions. Quarter ending September will be due October 20th, quarter ending December will be due January 20, quarter ending March will be due April 20, and quarter ending June will be due by July 20th.

Year End Report

There can be no NEGATIVE activity fund balances at year end. Transfers must be made to resolve any outstanding debt on the cash balance report.

Once you have reconciled June, you must run a “Year End Report.” These reports are the schools vital records and must be filed with the fiscal year reports.

June 30 represents the end of each fiscal year. It is imperative that the Financial Services receive your reconciled June report no later than July 10th. This **MUST** include a copy of the reconciled bank statement and cash balance report.

3.12 Chart of Accounts

Please reference the chart of accounts listed below for the fund numbers/names that are applicable to your school.

FUND NUMBER	YR	FUND DESCRIPTION	BANK NUMBER	BANK INFORMATION	CASH ACCOUNT	STATE FUND NUMBER	REPORT GROUP	STATE PROGRAM	REPORT TYPE
100	9	GENERAL FUND	1	BANK NAME	1000	500	1	8001	GOVERN
101	9	INVESTMENT FUNDS OR CDS	1	BANK NAME	1000	500	1	8001	GOVERN
200	9	KINDERGARTEN	1	BANK NAME	1000	500	1	8002	GOVERN
210	9	1ST GRADE	1	BANK NAME	1000	500	1	8002	GOVERN
220	9	2ND GRADE	1	BANK NAME	1000	500	1	8002	GOVERN
230	9	3RD GRADE	1	BANK NAME	1000	500	1	8002	GOVERN
240	9	4TH GRADE	1	BANK NAME	1000	500	1	8002	GOVERN
250	9	5TH GRADE	1	BANK NAME	1000	500	1	8002	GOVERN
260	9	6TH GRADE	1	BANK NAME	1000	500	1	8002	GOVERN
261	9	TEAM 6-1	1	BANK NAME	1000	500	1	8002	GOVERN
262	9	TEAM 6-2	1	BANK NAME	1000	500	1	8002	GOVERN
263	9	TEAM 6-3	1	BANK NAME	1000	500	1	8002	GOVERN
264	9	TEAM 6-4	1	BANK NAME	1000	500	1	8002	GOVERN
265	9	TEAM 6-5	1	BANK NAME	1000	500	1	8002	GOVERN
266	9	TEAM 6-6	1	BANK NAME	1000	500	1	8002	GOVERN
267	9	TEAM 6-7	1	BANK NAME	1000	500	1	8002	GOVERN
268	9	TEAM 6-8	1	BANK NAME	1000	500	1	8002	GOVERN
269	9	TEAM 6-9	1	BANK NAME	1000	500	1	8002	GOVERN
270	9	7TH GRADE	1	BANK NAME	1000	500	1	8002	GOVERN
271	9	TEAM 7-1	1	BANK NAME	1000	500	1	8002	GOVERN
272	9	TEAM 7-2	1	BANK NAME	1000	500	1	8002	GOVERN
273	9	TEAM 7-3	1	BANK NAME	1000	500	1	8002	GOVERN
274	9	TEAM 7-4	1	BANK NAME	1000	500	1	8002	GOVERN
275	9	TEAM 7-5	1	BANK NAME	1000	500	1	8002	GOVERN
276	9	TEAM 7-6	1	BANK NAME	1000	500	1	8002	GOVERN
280	9	8TH GRADE	1	BANK NAME	1000	500	1	8002	GOVERN
281	9	TEAM 8-1	1	BANK NAME	1000	500	1	8002	GOVERN
282	9	TEAM 8-2	1	BANK NAME	1000	500	1	8002	GOVERN
283	9	TEAM 8-3	1	BANK NAME	1000	500	1	8002	GOVERN
284	9	TEAM 8-4	1	BANK NAME	1000	500	1	8002	GOVERN
285	9	TEAM 8-5	1	BANK NAME	1000	500	1	8002	GOVERN
291	9	9TH GRADE	1	BANK NAME	1000	500	1	8002	GOVERN
292	9	10TH GRADE	1	BANK NAME	1000	500	1	8002	GOVERN
293	9	11TH GRADE	1	BANK NAME	1000	500	1	8002	GOVERN
294	9	12TH GRADE	1	BANK NAME	1000	500	1	8002	GOVERN
300	9	KINDERGARTEN FIELD TRIPS	1	BANK NAME	1000	500	1	8003	GOVERN
310	9	1ST GRADE FIELD TRIPS	1	BANK NAME	1000	500	1	8003	GOVERN
320	9	2ND GRADE FIELD TRIPS	1	BANK NAME	1000	500	1	8003	GOVERN
330	9	3RD GRADE FIELD TRIPS	1	BANK NAME	1000	500	1	8003	GOVERN
340	9	4TH GRADE FIELD TRIPS	1	BANK NAME	1000	500	1	8003	GOVERN
350	9	5TH GRADE FIELD TRIPS	1	BANK NAME	1000	500	1	8003	GOVERN
360	9	6TH GRADE FIELD TRIPS	1	BANK NAME	1000	500	1	8003	GOVERN
370	9	7TH GRADE FIELD TRIPS	1	BANK NAME	1000	500	1	8003	GOVERN
380	9	8TH GRADE FIELD TRIPS	1	BANK NAME	1000	500	1	8003	GOVERN
390	9	FIELD TRIPS	1	BANK NAME	1000	500	1	8003	GOVERN
391	9	ROCK EAGLE FIELD TRIP	1	BANK NAME	1000	500	1	8003	GOVERN
392	9	SAGE FIELD TRIPS	1	BANK NAME	1000	500	1	8003	GOVERN

FUND		FUND	BANK	BANK	CASH	STATE FUND	REPORT	STATE	REPORT
NUMBER	YR	DESCRIPTION	NUMBER	INFORMATION	ACCOUNT	NUMBER	GROUP	PROGRAM	TYPE
401	9	FOREIGN LANGUAGE DEPT	1	BANK NAME	1000	500	1	8004	GOVERN
409	9	COSMETOLOGY	1	BANK NAME	1000	500	1	8004	GOVERN
410	9	LANGUAGE ARTS DEPT	1	BANK NAME	1000	500	1	8004	GOVERN
411	9	FRENCH CLASS	1	BANK NAME	1000	500	1	8004	GOVERN
412	9	SPANISH	1	BANK NAME	1000	500	1	8004	GOVERN
413	9	FAMILY AND CONSUMER SCIENCE	1	BANK NAME	1000	500	1	8004	GOVERN
420	9	MATH DEPT	1	BANK NAME	1000	500	1	8004	GOVERN
430	9	MEDIA	1	BANK NAME	1000	500	1	8004	GOVERN
440	9	PE	1	BANK NAME	1000	500	1	8004	GOVERN
450	9	SCIENCE	1	BANK NAME	1000	500	1	8004	GOVERN
451	9	BIOLOGY	1	BANK NAME	1000	500	1	8004	GOVERN
460	9	SOCIAL STUDIES	1	BANK NAME	1000	500	1	8004	GOVERN
461	9	MUSIC	1	BANK NAME	1000	500	1	8004	GOVERN
462	9	TECHNOLOGY	1	BANK NAME	1000	500	1	8004	GOVERN
470	9	SPECIAL ED	1	BANK NAME	1000	500	1	8004	GOVERN
471	9	CURRICULUM	1	BANK NAME	1000	500	1	8004	GOVERN
480	9	ADVANCED PLACEMENT	1	BANK NAME	1000	500	1	8005	GOVERN
481	9	ART	1	BANK NAME	1000	500	1	8005	GOVERN
482	9	BAND	1	BANK NAME	1000	500	1	8005	GOVERN
483	9	CHORUS	1	BANK NAME	1000	500	1	8005	GOVERN
484	9	HOME ECONOMICS	1	BANK NAME	1000	500	1	8005	GOVERN
485	9	INDUSTRIAL TECH	1	BANK NAME	1000	500	1	8005	GOVERN
486	9	BUSINESS ED/KEYBOARDING	1	BANK NAME	1000	500	1	8005	GOVERN
487	9	CONTRUCTION	1	BANK NAME	1000	500	1	8005	GOVERN
488	9	GRAPHIC ARTS	1	BANK NAME	1000	500	1	8005	GOVERN
489	9	HEALTH OCCUPATIONS	1	BANK NAME	1000	500	1	8005	GOVERN
490	9	PSYCHOLOGY	1	BANK NAME	1000	500	1	8005	GOVERN
491	9	COMPUTER LAB	1	BANK NAME	1000	500	1	8005	GOVERN
492	9	AGRISCIENCE	1	BANK NAME	1000	500	1	8005	GOVERN
600	9	ATHLETICS	1	BANK NAME	1000	500	1	8006	GOVERN
610	9	CHEERLEADING	1	BANK NAME	1000	500	1	8006	GOVERN
611	9	BASKETBALL CHEERLEADERS	1	BANK NAME	1000	500	1	8006	GOVERN
612	9	FOOTBALL CHEERLEADERS	1	BANK NAME	1000	500	1	8006	GOVERN
619	9	GOLF - GIRLS	1	BANK NAME	1000	500	1	8006	GOVERN
620	9	BASEBALL	1	BANK NAME	1000	500	1	8006	GOVERN
621	9	SOFTBALL	1	BANK NAME	1000	500	1	8006	GOVERN
622	9	BASKETBALL BOYS	1	BANK NAME	1000	500	1	8006	GOVERN
623	9	BASKETBALL GIRLS	1	BANK NAME	1000	500	1	8006	GOVERN
624	9	FOOTBALL	1	BANK NAME	1000	500	1	8006	GOVERN
625	9	GOLF	1	BANK NAME	1000	500	1	8006	GOVERN
626	9	SOCCER BOYS	1	BANK NAME	1000	500	1	8006	GOVERN
627	9	SOCCER GIRLS	1	BANK NAME	1000	500	1	8006	GOVERN
628	9	TENNIS BOYS	1	BANK NAME	1000	500	1	8006	GOVERN
629	9	TENNIS GIRLS	1	BANK NAME	1000	500	1	8006	GOVERN
630	9	TRACK	1	BANK NAME	1000	500	1	8006	GOVERN
631	9	TRACK/CROSS COUNTRY	1	BANK NAME	1000	500	1	8006	GOVERN
632	9	VOLLEYBALL	1	BANK NAME	1000	500	1	8006	GOVERN

FUND		FUND	BANK	BANK	CASH	STATE FUND	REPORT	STATE	REPORT
NUMBER	YR	DESCRIPTION	NUMBER	INFORMATION	ACCOUNT	NUMBER	GROUP	PROGRAM	TYPE
633	9	WRESTLING	1	BANK NAME	1000	500	1	8006	GOVERN
634	9	WEIGHTLIFTING	1	BANK NAME	1000	500	1	8006	GOVERN
661	9	ATHLETIC BOOSTER	1	BANK NAME	1000	705	2	8007	AGENCY
662	9	SOCCER BOOSTER	1	BANK NAME	1000	705	2	8007	AGENCY
663	9	CHEERLEADING BOOSTER	1	BANK NAME	1000	705	2	8007	AGENCY
664	9	BASKETBALL BOOSTER	1	BANK NAME	1000	705	2	8007	AGENCY
665	9	BASEBALL BOOSTER	1	BANK NAME	1000	705	2	8007	AGENCY
667	9	BAND BOOSTER	1	BANK NAME	1000	705	2	8007	AGENCY
668	9	PTO CONTRIBUTIONS	1	BANK NAME	1000	705	2	8007	AGENCY
669	9	PARTNERS IN EDUCATION	1	BANK NAME	1000	705	2	8007	AGENCY
670	9	SOCCER GATE	1	BANK NAME	1000	500	1	8006	GOVERN
671	9	FOOTBALL GATE	1	BANK NAME	1000	500	1	8006	GOVERN
672	9	BASKETBALL GATE	1	BANK NAME	1000	500	1	8006	GOVERN
673	9	BASEBALL GATE	1	BANK NAME	1000	500	1	8006	GOVERN
674	9	WRESTLING GATE	1	BANK NAME	1000	500	1	8006	GOVERN
675	9	SOFTBALL GATE	1	BANK NAME	1000	500	1	8006	GOVERN
676	9	VOLLEYBALL GATE	1	BANK NAME	1000	500	1	8006	GOVERN
677	9	TRACK GATE	1	BANK NAME	1000	500	1	8006	GOVERN
750	9	AMBASSADORS CLUB	1	BANK NAME	1000	705	2	8011	AGENCY
751	9	FCCLA	1	BANK NAME	1000	705	2	8011	AGENCY
752	9	HEAL CLUB	1	BANK NAME	1000	705	2	8011	AGENCY
753	9	TORII CLUB	1	BANK NAME	1000	705	2	8011	AGENCY
754	9	POETRY CLUB	1	BANK NAME	1000	705	2	8011	AGENCY
755	9	ROMP	1	BANK NAME	1000	705	2	8011	AGENCY
756	9	FISHING CLUB	1	BANK NAME	1000	705	2	8011	AGENCY
757	9	ORCHESTRA	1	BANK NAME	1000	705	2	8011	AGENCY
758	9	COFFEE SHOP	1	BANK NAME	1000	705	2	8011	AGENCY
759	9	DYG CLUB	1	BANK NAME	1000	705	2	8011	AGENCY
760	9	SAEP CLUB	1	BANK NAME	1000	705	2	8011	AGENCY
761	9	PUBLIC SAFTY	1	BANK NAME	1000	705	2	8011	AGENCY
762	9	SISTERS OF VIRTUE	1	BANK NAME	1000	705	2	8011	AGENCY
763	9	ART'S ALIVE	1	BANK NAME	1000	705	2	8011	AGENCY
811	9	STUDENT COUNCIL	1	BANK NAME	1000	500	1	8008	GOVERN
812	9	YEARBOOK	1	BANK NAME	1000	500	1	8008	GOVERN
813	9	NEWSPAPER	1	BANK NAME	1000	500	1	8008	GOVERN
814	9	ACADEMIC TEAM	1	BANK NAME	1000	500	1	8008	GOVERN
815	9	DANCE TEAM	1	BANK NAME	1000	500	1	8008	GOVERN
819	9	NJROTC UNIFORM MAINTENANCE	1	BANK NAME	1000	500	1	8008	GOVERN
820	9	ROTC	1	BANK NAME	1000	500	1	8008	GOVERN
821	9	ROTC MISCELLANEOUS	1	BANK NAME	1000	500	1	8008	GOVERN
822	9	ROTC RIFLE TEAM	1	BANK NAME	1000	500	1	8008	GOVERN
825	9	SAT PREP	1	BANK NAME	1000	500	1	8008	GOVERN
826	9	OUTDOOR CLASSROOM	1	BANK NAME	1000	500	1	8008	GOVERN
827	9	LITEARY MAGAZINE	1	BANK NAME	1000	500	1	8008	GOVERN
828	9	SCHOOL COUNCIL	1	BANK NAME	1000	500	1	8008	GOVERN
829	9	FERST FOUNDATION	1	BANK NAME	1000	500	1	8008	GOVERN
848	9	MMSAL	1	BANK NAME	1000	500	1	8010	GOVERN

FUND		FUND	BANK	BANK	CASH	STATE FUND	REPORT	STATE	REPORT
NUMBER	YR	DESCRIPTION	NUMBER	INFORMATION	ACCOUNT	NUMBER	GROUP	PROGRAM	TYPE
849	9	MOCK TRIAL	1	BANK NAME	1000	500	1	8010	GOVERN
850	9	LOCKERS	1	BANK NAME	1000	500	1	8010	GOVERN
851	9	BUSINESS COMMUNITY SCHOLARSHIP	1	BANK NAME	1000	705	2	8009	AGENCY
852	9	SAM FLOYD	1	BANK NAME	1000	705	2	8009	AGENCY
853	9	TED KUSTERMAN	1	BANK NAME	1000	705	2	8009	AGENCY
854	9	RUSTY STALNAKER	1	BANK NAME	1000	705	2	8009	AGENCY
855	9	NHS SCHOLARSHIP	1	BANK NAME	1000	705	2	8009	AGENCY
856	9	KENNESAW GRANT	1	BANK NAME	1000	705	2	8009	AGENCY
857	9	DORIS CRAIG GRANT	1	BANK NAME	1000	705	2	8009	AGENCY
858	9	SADD	1	BANK NAME	1000	705	2	8009	AGENCY
859	9	GRANT - MOFFETT	1	BANK NAME	1000	705	2	8009	AGENCY
860	9	GRANT - CREAMER	1	BANK NAME	1000	705	2	8009	AGENCY
861	9	ANTI-TABACCO GRANT	1	BANK NAME	1000	705	2	8009	AGENCY
862	9	SAM FLOYD SCHOLARSHIP	1	BANK NAME	1000	705	2	8009	AGENCY
863	9	MINI GRANT	1	BANK NAME	1000	705	2	8009	AGENCY
864	9	CLINTON WALKER SCHOLARSHIP	1	BANK NAME	1000	705	2	8009	AGENCY
865	9	TEACHER MINI GRANTS	1	BANK NAME	1000	705	2	8009	AGENCY
866	9	GRANT-DALE ANDERSON	1	BANK NAME	1000	705	2	8009	AGENCY
867	9	MEGAN MCDONALD	1	BANK NAME	1000	705	2	8009	AGENCY
868	9	SCHOLARSHIPS	1	BANK NAME	1000	705	2	8009	AGENCY
869	9	HONOR TEACHER - AJC GRANT	1	BANK NAME	1000	705	2	8009	AGENCY
870	9	CAROL PHILLIPS MEMORIAL FUND	1	BANK NAME	1000	705	2	8009	AGENCY
871	9	CODY LEONARD SCHOLARSHIP	1	BANK NAME	1000	705	2	8009	AGENCY
875	9	ALUMNI SCHOLARSHIP	1	BANK NAME	1000	705	2	8009	AGENCY
876	9	FRED SAWAYA SCHOLARSHIP	1	BANK NAME	1000	705	2	8009	AGENCY
877	9	MADLINE CHIRICO SCHOLARSHIP	1	BANK NAME	1000	705	2	8009	AGENCY
880	9	SECURITY	1	BANK NAME	1000	500	1	8010	GOVERN
881	9	HURRICANE RELIEF	1	BANK NAME	1000	500	1	8010	GOVERN
882	9	RED RIBBON WEEK	1	BANK NAME	1000	500	1	8010	GOVERN
883	9	CAREER WEEK	1	BANK NAME	1000	500	1	8010	GOVERN
884	9	PRINCIPAL'S CLUB	1	BANK NAME	1000	500	1	8010	GOVERN
890	9	WEB (WELCOME EVERYONE BACK)	1	BANK NAME	1000	500	1	8010	GOVERN
891	9	TEACHER RECOGNITION	1	BANK NAME	1000	500	1	8010	GOVERN
892	9	STAFF DEVELOPMENT	1	BANK NAME	1000	500	1	8010	GOVERN
893	9	ROCKETS PROJECT	1	BANK NAME	1000	500	1	8010	GOVERN
894	9	ST. JUDES FUNDRAISER	1	BANK NAME	1000	500	1	8010	GOVERN
895	9	CARE	1	BANK NAME	1000	500	1	8010	GOVERN
896	9	SMITH FOUNDATION	1	BANK NAME	1000	500	1	8010	GOVERN
897	9	AMERICAN HEART ASSOCIATION	1	BANK NAME	1000	500	1	8010	GOVERN
898	9	GOVERNOR'S HONORS PROGRAM	1	BANK NAME	1000	500	1	8010	GOVERN
899	9	SALLY FOSTER	1	BANK NAME	1000	500	1	8010	GOVERN
900	9	RECYCLING	1	BANK NAME	1000	500	1	8010	GOVERN
901	9	TEXTBOOKS	1	BANK NAME	1000	500	1	8010	GOVERN
902	9	SCHOOL STORE	1	BANK NAME	1000	500	1	8010	GOVERN
903	9	COKES & SNACKS	1	BANK NAME	1000	500	1	8010	GOVERN
904	9	ICE CREAM	1	BANK NAME	1000	500	1	8010	GOVERN
905	9	VITA PUP	1	BANK NAME	1000	500	1	8010	GOVERN

FUND		FUND	BANK	BANK	CASH	STATE FUND	REPORT	STATE	REPORT
NUMBER	YR	DESCRIPTION	NUMBER	INFORMATION	ACCOUNT	NUMBER	GROUP	PROGRAM	TYPE
906	9	PICTURES	1	BANK NAME	1000	500	1	8010	GOVERN
907	9	PSAT	1	BANK NAME	1000	500	1	8010	GOVERN
908	9	POSTAGE	1	BANK NAME	1000	500	1	8010	GOVERN
909	9	BOOK FAIR	1	BANK NAME	1000	500	1	8010	GOVERN
910	9	RELAY FOR LIFE	1	BANK NAME	1000	500	1	8010	GOVERN
911	9	PLAYGROUND IMPROVEMENT	1	BANK NAME	1000	500	1	8010	GOVERN
912	9	FUNDRAISERS	1	BANK NAME	1000	500	1	8010	GOVERN
913	9	DONATIONS	1	BANK NAME	1000	500	1	8010	GOVERN
914	9	EAGLE'S NEST PRESCHOOL	1	BANK NAME	1000	500	1	8010	GOVERN
915	9	DAMAGES	1	BANK NAME	1000	500	1	8010	GOVERN
916	9	JEKYLL ISLAND	1	BANK NAME	1000	500	1	8010	GOVERN
917	9	MENTOR PROGRAM	1	BANK NAME	1000	500	1	8010	GOVERN
918	9	ACHIEVERS INTERNATIONAL	1	BANK NAME	1000	500	1	8010	GOVERN
919	9	COUNSELORS SUNSHINE FUND	1	BANK NAME	1000	500	1	8010	GOVERN
920	9	SUNSHINE FUND	1	BANK NAME	1000	500	1	8010	GOVERN
921	9	TEENS TEACHING TOTS	1	BANK NAME	1000	500	1	8010	GOVERN
922	9	AMERICAN RED CROSS	1	BANK NAME	1000	500	1	8010	GOVERN
923	9	THE WEBSTER	1	BANK NAME	1000	500	1	8010	GOVERN
924	9	TYBEE ISLAND	1	BANK NAME	1000	500	1	8010	GOVERN
925	9	PROM	1	BANK NAME	1000	500	1	8010	GOVERN
926	9	MARCH OF DIMES	1	BANK NAME	1000	500	1	8010	GOVERN
927	9	COPIER EXPENSE	1	BANK NAME	1000	500	1	8010	GOVERN
928	9	NEEDY FAMILY	1	BANK NAME	1000	500	1	8010	GOVERN
929	9	PARKING PERMITS	1	BANK NAME	1000	500	1	8010	GOVERN
930	9	CLASS OF 2008	1	BANK NAME	1000	705	2	8010	AGENCY
931	9	CLASS OF 2005	1	BANK NAME	1000	705	2	8010	AGENCY
932	9	CLASS OF 2006	1	BANK NAME	1000	705	2	8010	AGENCY
933	9	CLASS OF 2007	1	BANK NAME	1000	705	2	8010	AGENCY
934	9	WHES (MORNING NEWS TEAM)	1	BANK NAME	1000	500	1	8010	GOVERN
935	9	LOST OR DAMAGE LIBRARY BOOKS	1	BANK NAME	1000	500	1	8010	GOVERN
936	9	LOST OR DAMAGED BOOKS	1	BANK NAME	1000	500	1	8010	GOVERN
937	9	UNIFORMS	1	BANK NAME	1000	500	1	8010	GOVERN
938	9	SKATE NIGHT	1	BANK NAME	1000	500	1	8010	GOVERN
939	9	ROAD RACE	1	BANK NAME	1000	500	1	8010	GOVERN
940	9	SAGE	1	BANK NAME	1000	500	1	8010	GOVERN
941	9	MISS SHS	1	BANK NAME	1000	500	1	8010	GOVERN
942	9	PTS WORKSHOP	1	BANK NAME	1000	500	1	8010	GOVERN
943	9	COUNSELING/TRANSCRIPTS	1	BANK NAME	1000	500	1	8010	GOVERN
944	9	STUDENT RECOGNITION	1	BANK NAME	1000	500	1	8010	GOVERN
945	9	SPECIAL OLYMPICS	1	BANK NAME	1000	500	1	8010	GOVERN
946	9	MARKETING EDUCATION	1	BANK NAME	1000	500	1	8010	GOVERN
947	9	T SHIRTS	1	BANK NAME	1000	500	1	8010	GOVERN
948	9	CHICK FIL A NIGHT	1	BANK NAME	1000	500	1	8010	GOVERN
949	9	BEAR AWARD	1	BANK NAME	1000	500	1	8010	GOVERN
950	9	CLUB PRIDE	1	BANK NAME	1000	705	2	8011	AGENCY
951	9	Y CLUB	1	BANK NAME	1000	705	2	8011	AGENCY

FUND		FUND	BANK	BANK	CASH	STATE FUND	REPORT	STATE	REPORT
NUMBER	YR	DESCRIPTION	NUMBER	INFORMATION	ACCOUNT	NUMBER	GROUP	PROGRAM	TYPE
952	9	SOCIAL STUDIES CLUB	1	BANK NAME	1000	705	2	8011	AGENCY
953	9	FHA CLUB	1	BANK NAME	1000	705	2	8011	AGENCY
954	9	FCA	1	BANK NAME	1000	705	2	8011	AGENCY
955	9	FOREIGN LANGUAGE CLUB	1	BANK NAME	1000	705	2	8011	AGENCY
956	9	FBLA	1	BANK NAME	1000	705	2	8011	AGENCY
957	9	BETA CLUB	1	BANK NAME	1000	705	2	8011	AGENCY
958	9	SPANISH CLUB	1	BANK NAME	1000	705	2	8011	AGENCY
959	9	PARTNERS CLUB	1	BANK NAME	1000	705	2	8011	AGENCY
960	9	ART CLUB	1	BANK NAME	1000	705	2	8011	AGENCY
961	9	DECA	1	BANK NAME	1000	705	2	8011	AGENCY
962	9	STRATEGY CLUB	1	BANK NAME	1000	705	2	8011	AGENCY
963	9	MULTI CULTURAL	1	BANK NAME	1000	705	2	8011	AGENCY
964	9	KEY CLUB	1	BANK NAME	1000	705	2	8011	AGENCY
965	9	ACADEMIC CLUB	1	BANK NAME	1000	705	2	8011	AGENCY
966	9	NATIONAL HONOR SOCIETY	1	BANK NAME	1000	705	2	8011	AGENCY
967	9	TSA	1	BANK NAME	1000	705	2	8011	AGENCY
968	9	VICA CLUB	1	BANK NAME	1000	705	2	8011	AGENCY
969	9	RVI	1	BANK NAME	1000	705	2	8011	AGENCY
970	9	FUTURE EDUCATORS	1	BANK NAME	1000	705	2	8011	AGENCY
971	9	TIGER CLUB	1	BANK NAME	1000	705	2	8011	AGENCY
972	9	DCT/WORK BASE LEARNING	1	BANK NAME	1000	705	2	8011	AGENCY
973	9	DEBATE CLUB	1	BANK NAME	1000	705	2	8011	AGENCY
974	9	DRAMA CLUB	1	BANK NAME	1000	705	2	8011	AGENCY
975	9	HEALTH OCCUPATION CLUB	1	BANK NAME	1000	705	2	8011	AGENCY
976	9	GAMA	1	BANK NAME	1000	705	2	8011	AGENCY
977	9	SCIENCE CLUB	1	BANK NAME	1000	705	2	8011	AGENCY
978	9	GERMAN CLUB	1	BANK NAME	1000	705	2	8011	AGENCY
979	9	ECOLAB	1	BANK NAME	1000	705	2	8011	AGENCY
980	9	GERMAN NATIONAL HONOR SOCIETY	1	BANK NAME	1000	705	2	8011	AGENCY
981	9	FRENCH CLUB	1	BANK NAME	1000	705	2	8011	AGENCY
982	9	CHESS CLUB	1	BANK NAME	1000	705	2	8011	AGENCY
983	9	BOOK CLUB	1	BANK NAME	1000	705	2	8011	AGENCY
984	9	SAAC	1	BANK NAME	1000	705	2	8011	AGENCY
985	9	FFA	1	BANK NAME	1000	705	2	8011	AGENCY
986	9	RUNNING CLUB	1	BANK NAME	1000	705	2	8011	AGENCY
987	9	SPANISH NATIONAL HONOR	1	BANK NAME	1000	705	2	8011	AGENCY
988	9	SCIENCE NATIONAL HONOR	1	BANK NAME	1000	705	2	8011	AGENCY
989	9	FINANCE ACADEMY	1	BANK NAME	1000	705	2	8011	AGENCY
990	9	INTER ACT CLUB	1	BANK NAME	1000	705	2	8011	AGENCY
991	9	DANCE STEP	1	BANK NAME	1000	705	2	8011	AGENCY
992	9	VIDEO CLUB	1	BANK NAME	1000	705	2	8011	AGENCY
993	9	FUTURE EDUCATORS OF AMERICA	1	BANK NAME	1000	705	2	8011	AGENCY
994	9	SPIRIT CLUB	1	BANK NAME	1000	705	2	8011	AGENCY
995	9	PRIORITY ONE	1	BANK NAME	1000	705	2	8011	AGENCY
996	9	SCIENCE OLYMPIAD	1	BANK NAME	1000	705	2	8011	AGENCY
997	9	DANCE COMPETITION	1	BANK NAME	1000	705	2	8011	AGENCY
998	9	TRAVEL CLUB	1	BANK NAME	1000	705	2	8011	AGENCY

All of the previously listed activity fund numbers are available for your use. However, several of these are applicable only to elementary, middle, or high schools respectively. Many are applicable for all three levels. New fund numbers may be assigned. Please contact the Finance Department to request a new fund number.

SECTION 4: SPECIAL GUIDELINES

4.1 Contracts

The school principal is the only individual that may enter into a contract that obligates the schools discretionary funds. All contracts for purchases of merchandise or services must comply with current State of Georgia and Harris County Schools purchasing policies and procedures. Please see the HCS Purchasing Procedures Manual for detailed information and guidelines.

Individual contracted services must be paid from Accounts Payable in Financial Services. These payments would include speaking engagements, honorariums, or other services such as security work for athletic events. Each individual or company must complete an IRS form W-9, the "Request for Taxpayer Identification Number and Certification." See exhibit # 14, IRS W-9. This will allow us to correctly file a 1099 at the end of the taxable year.

Cash payments are strictly prohibited. All payments must be made by school check.

Harris County Schools employees should not be paid directly from school activity funds for any additional services rendered. Any additional employee pay must be paid through payroll.

To comply with federal labor laws and regulations, all payments to Harris County Schools employees other than regular payroll, must be paid through payroll using a Miscellaneous Pay Request form. A school check must accompany the pay request to payroll.

Please reference: http://www.dol.gov/esa/whd/regs/compliance/whd_fs.pdf or contact our payroll department if you have any questions.

Form W-9
 (Rev. October 2007)
 Department of the Treasury
 Internal Revenue Service

**Request for Taxpayer
 Identification Number and Certification**

Give form to the requester. Do not send to the IRS.

Name (as shown on your income tax return)

Business name, if different from above

Check appropriate box: Individual/Sole proprietor Corporation Partnership
 Limited liability company. Enter the tax classification (if disregarded entity, C-corporation, Partnership) ▶ Exempt payee
 Other (see instructions) ▶

Address (number, street, and apt. or state no.) Requester's name and address (optional)

City, state, and ZIP code

List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on Line 1 to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
- I am a U.S. citizen or other U.S. person (defined below).

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN. See the instructions on page 4.

Sign Here Signature of U.S. person ▶ Date ▶

General Instructions
 Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Form
 A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued).
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

Note. If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Cat. No. 1

**Exhibit # 14
 W-9 IRS Form**



**Exhibit # 15
 Self Employment Agreement**



SELF-EMPLOYMENT AGREEMENT

*This agreement is to be used for payment to any Non-employee or Non-incorporated vendors who perform services for Henry County Schools.

School _____

Vendor Information:

Name: _____

Address _____

Home # _____

Cell # _____

Email: _____

EIN: _____

SSN: _____

Dates: _____

Type of Service Performed: _____

Vendor Signature: _____

Authorized Signature: _____
 (Principal or Sponsor)

Important Notice- Please Read Carefully

The individual/vendor is responsible for reporting this income and paying the appropriate income taxes. Taxes ARE NOT withheld from this payment. An IRS Form 1099 will be issued to any individual or non-incorporated vendor to whom payments from the Henry County School System meet or exceed \$600 during the fiscal calendar year.

For Office Use Only			
Fund Number	Check Amount	Check Number	Date Paid

Revised May 2009

4.2 Donations to the School

HCS is not a 501(c)(3) entity. We are a charitable organization eligible for deductible contributions under IRC 170(c)(1) and are not required to file Form 990. The school can provide a letter stating what was received and/or quantity. Exhibit #18 also provides a generic form for the individual providing the donation. Please note the school does not place a cash value on the item or items received, the individual making the donation must assess its worth.

Cash donations to the school for a specific purpose should be set up in a separate activity fund and expended as indicated by the donor if such indications are noted. Whenever possible a written directive should be obtained from the benefactor as to how he/she wishes the donation to be used. This document should be filed in the revenue file for the month the donation is received.

“Organizations that meet the requirements of Internal Revenue Code section 501(c)(3) are exempt from federal income tax as *charitable organizations*. In addition, contributions made to charitable organizations by individuals and corporations are deductible under Code section 170.”

<http://www.irs.gov/charities/charitable/article/0,,id=136459,00.html>

Exhibit # 18 Acknowledgement of Receipt of Donation



Henry County School System	
Donation Record	
Date of Donation:	_____
Fair Market Value of Property or Cash:	_____
Property Description:	_____ _____ _____ _____
Activity Fund Receiving Donation:	_____
Donation made by:	_____ _____ _____ _____
Donation received by:	_____
Principal Signature:	_____

Revised May 2009

4.3 Field Trips

Any field trip or activity that requires donated funds should be self-supporting. Consideration should be given to the entire cost of the trip or activity, including admission tickets, meals, transportation costs and substitute teachers. All field trips and activities must receive approval from the principal and be in compliance with Harris County Schools policy.

If a field trip is cancelled, all funds received should be refunded to the student/parent. If there are any questions regarding the distribution of the refunds, please contact your school bookkeeper.

4.4 Bus Driver Pay for Field Trips

In most cases, the school is responsible for funding the expense for school bus driver wages for field trips. Dependent on the type of event transportation is needed, there may be an additional cost per mile associated with the overall expense.

Please contact the Transportation Department for further information regarding completion of Transportation Request Forms or subsequent payment for driver expenses and/or mileage.

4.5 Fund-Raising

All fundraising projects must be approved by the appropriate authority prior to the activity. A Request for Fund-Raiser Approval Form, Exhibit #19 must be submitted by the sponsoring teacher. The sponsoring teacher may also complete a Fund Raising Financial Report, Exhibit 20. The Fund Raising Financial Report analyzes the profit and/or loss of the project.


School wide fund raising projects should be recorded in the appropriate activity fund. Only receipts and disbursements pertaining directly to the activity should be recorded in the transactions of the fund. This allows the school to determine the amount of profit or loss realized from the activity, after taking into consideration spoilage, items lost, or cash given as prizes, awards, or incentives, etc. It also allows the school to determine if theft has occurred, if sales are too low, or if the mark-up is sufficient to allow a suitable profit.

The following fundraisers are not required to have a Fundraiser Approval Form. In addition, a Fundraiser Financial Report is not required, unless there is a negative year end balance for the fundraiser.

- ⇒ School Pictures
- ⇒ Yearbook
- ⇒ School Store
- ⇒ Concessions (Ice Cream & Coke sales)

Profits from a school wide fundraiser or an on-going activity may be transferred to the General Fund at any time during the school year, but must be transferred by June 30th to zero the fund. Expenditures of a general nature that are not related to the fundraising activity must be made from the General Fund.

**Exhibit # 19
Fundraiser Request Form**



HENRY COUNTY BOARD OF EDUCATION
REQUEST FOR FUND RAISING PROJECT

SCHOOL: _____

DATE: _____

ORGANIZATION, CLASS, CLUB: _____

PROJECT: _____

DATE(S) OF PROJECT: _____

DESIGNATION OF FUNDS: _____
(Please be specific)

ANTICIPATED REVENUE

APP	ACTIVITY	DATE	ITEM DESCRIPTION	INCOME	EXPENSE	BALANCE
APP						\$ -
APP						\$ -
DATE						\$ -
						\$ -
						\$ -
						\$ -
						\$ -
Revise						\$ -
Subm						\$ -
						\$ -
						\$ -
						\$ -
						\$ -
						\$ -
						\$ -
						\$ -
						\$ -
						\$ -
						\$ -
						\$ -
						\$ -
						\$ -
						\$ -
						\$ -
						\$ -
	TOTAL INCOME RECEIVED			\$ -		
	TOTAL EXPENDITURES			\$ -		
	PROFIT / LOSS			\$ -		

Revised May 2009

Exhibit # 20 Fundraiser Financial Report

4.6 Gratuities / Discounts

All Harris County Board of Education employees are strictly forbidden from accepting gratuities or discounts for personal gain. These include but are not limited to those arising due to purchases made for the school or for the school system. By accepting either, a conflict of interest is created.

4.7 Inactive Funds

A fund will be considered inactive if there has been no activity during the preceding twelve (12) month period, and the school administrators do not anticipate further activity.

In the case of a disbanded club, a discontinued subject, or a discontinued activity group, any remaining balance should be transferred to the General Fund within six (6) months after the fund or function becomes inactive.

In the case of a graduated class when all obligations have been cleared, any remaining balance will be transferred to the General Fund.

4.8 Lost or Damaged Books

Library Books: Monies collected for lost or damaged library books must be receipted to the Activity Fund Account # 101—Media Center. Any funds collected must be used by the school to replace library books.

Textbooks: Monies collected for lost or damaged textbooks must be receipted to the Activity Fund Account # 104—Lost or Damaged Books. **A check made payable to Harris County Schools for the total amount collected should be forwarded to the Financial Services, in effect zeroing out this account annually.**

4.9 Negative Fund Balances

The bookkeeper should advise the principal immediately if any account falls to a negative balance. As a rule NO account should be in arrears at any time during the school year. However, should this situation arise, contact your principal for direction. The principal has the option to leave the negative balance or transfer funds from the General Fund account. The principal will also direct the sponsor for future activity in that account.

4.10 PTO/Booster Clubs

Organizations such as PTO's or Booster Clubs are separate entities. The funds of these groups must remain separate from school activity funds and must remain under the leadership of said group. The school cannot assume responsibility for the financial records and activities of any supporting organizations. It is strongly recommended that these organization's books be examined annually by an independent accountant. Please refer them to <http://www.irs.gov/> for information on how to apply for a tax id#. **These organizations should apply for their own Federal Tax ID number and should not use the Federal Tax ID number for Harris County Schools.**

4.11 Parking Fees

If parking fees are required, a separate restricted activity fund account # 106—Parking Permits, has been established. Expenditures from this account should be only for security and/or maintenance of the parking areas.

4.12 Locker Fees

If locker fees are required, a separate restricted activity fund account # 109—Lockers, has been established. Expenditures from this account should only be used for the maintenance and upkeep of the lockers.

4.13 Refunds to Students

Occasionally, it may be necessary to make refunds to a number of students. Please have the sponsor complete a Check Request Form on each student, including mailing address information. As more of our schools complete the transition from manually written checks to computer generated checks, individual vendor numbers must be assigned for each student and complete mailing information is required.

4.14 Sales Tax

All Boards of Education and the schools under their control are required to comply with the Georgia Sales and Use Tax Laws and Regulations.

Georgia Sales and Use Tax Exemptions, O.C.G.A § 48-8-3, section (39), "Sales by a school with grades Kindergarten through 12 of tangible personal property, concessions, and tickets for admission to school functions when the net proceeds benefit the school or its student." Use the exemption documentation form ST-5. The school bookkeeper will have an official copy for use. Please note that in the Georgia Rules and Regulations, section 560-12-2-.79 offers further insight into application of the sales tax exemption status.

"(1)(d) Exemption certificates covering purchases of tangible property, [tangible property is that which can be felt or touched], by registered schools and Board of Education shall be honored only when purchase is pursuant to an official purchase order signed by a person authorized to obligate the school or Board of Education for payment therefore out of public funds.

(2)...However, purchase orders issued for property which does not become and remain the property of the Board of Education...will not be considered Official Purchase Orders sufficient to exempt the property from taxation.


(4)...Certificate of Exemption (Form ST-5) shall be honored only when purchases made are pursuant to Official Purchase Orders to be paid for out of public funds. Such certificates must be completed and signed by a person authorized to issue Official Purchase Orders. Item 4 should be checked, and "Board of Education...County, (City or State of Georgia)" inserted in the space provided for "Certificate of Registration Number".

(10)...Purchases made by Public Schools, School Groups, Organizations, etc. Official Purchase Orders shall not be recognized for tangible personal property such as year books, class rings, graduation gowns and caps, photographs, etc. or purchases for any school group, organization, association, or individual. The tax shall be paid to vendors on such purchases..."


Please note: Permitting any outside agency (PTO, Booster Club, etc.) access to the Sales and Use Tax Exemption Form and/or the Certificate of Exemption for Hotel / Motel Excise Tax is prohibited.

**Exhibit # 21
Sales and Use Tax Certificate of Exemption**

SE-5 (REV. 05-09)
 Clear Form



STATE OF GEORGIA
DEPARTMENT OF REVENUE
SALES AND USE TAX CERTIFICATE OF EXEMPTION
GEORGIA PURCHASER OR DEALER
EFFECTIVE JULY 1, 2000



To: _____ (SUPPLIER) _____ (NAME/CO) _____ (DATE)

(ADDRESS)

THE UNDERSIGNED HEREBY CERTIFIES that all tangible personal property purchased or leased after this date will be for the purpose indicated below, unless otherwise specified in a particular order, and that this certificate shall remain in effect until revoked in writing. Any tangible personal property obtained under this certificate of exemption is subject to the sales and use tax if it is used or consumed by the purchaser in any manner other than indicated on this certificate. (Check proper box.)

1. Retail, rental or leased only, including but not limited to the purchase for resale of gasoline and other motor fuels.

2. Materials for further processing, manufacture or to become a component part of the property for sale, processing, manufacture or conversion and immediate or sale. Containers or other packaging materials purchased for use in the manufacture of the property.

3. Machinery used directly in the manufacture of new upgrade machinery to be placed into an existing plant.

4. Direct Pay Permit authorized under Regulation 560-17. Fuel Tax to suppliers on purchases of gasoline.

5. For use by Federal Government, State Government supported by official purchase orders or for use by Ho City Housing Authorities created by Article 1, Chapter 1, Hospital and Housing Authorities of Georgia. A Georgia Sales and Use Tax Certificate of Exemption

6. Aircraft, watercraft, motor vehicles and other transport manufacturer or assembler for use exclusively outside state under its own power when it does not bear itself. A Georgia Sales and Use Tax Certificate of Exemption

7. Aircraft, watercraft, railroad locomotives and rolling stock principally to cross the borders of this State in the service of the United States government. Replacement parts installed by one vehicle are likewise exempt. Private and nonprofit carriers.

Public School System
(TYPE OF BUSINESS ENGAGED IN BY THE PURCHASER)

I declare, under penalties of false swearing, that this certificate has been correctly made in good faith, pursuant to the sales and use tax laws of the State of Georgia.

Henry County Board of Education
(PURCHASER'S SIGNATURE)
395 Tomlinson Street McDonough, GA 30253
(DATE)

By: _____
(SIGNATURE)

A supplier is required to have only one certificate of exemption form on file for the entire year. A supplier is required to have one certificate of exemption form on file for the entire year. A supplier is required to have one certificate of exemption form on file for the entire year.

ATTENTION: GEORGIA HOTEL AND MOTEL OPERATORS

On April 2, 1987, Act Number 621 amending the Official Code of Georgia Annotated Section 48-13-51 became effective. This Act provides that Georgia State or local government officials or employees traveling on official business should not be charged county or municipal excise tax on lodging. Sales tax is not exempted under the current sales tax law, since the payment of hotel/motel bills by an employee is not considered to be payment made directly by a State agency from appropriated funds. Upon verification of the identity of the State official or employee identified below, Georgia hotel and motel operators are authorized to exempt the individual from any applicable county or municipal lodging excise tax. Sales tax, however, should continue to be charged.

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

STATE OF GEORGIA

CERTIFICATE OF EXEMPTION OF LOCAL HOTEL/MOTEL EXCISE TAX

CERTIFICATION

This is to certify that the lodging obtained on the date(s) identified below was required in the discharge of my official duties for the State and qualifies for exemption of the local hotel/motel excise tax under the Official Code of Georgia Annotated Chapter 48-13-51 (as amended by Act 621, Georgia Laws 1987).

Signature of Official or Employee _____ /Date _____


PRINT OR TYPE

Name of Official or Employee _____

Title of Official or Employee _____

Date(s) of _____

Lodging _____



**Exhibit # 22
Hotel / Motel Excise Tax Exemption**

4.15 Travel

Reimbursement for employee travel expenses must be documented with appropriate "original" receipts on the Harris County School Employee Expense form, Exhibit # 23. This form is also available on **My Harris** at <http://www.Harris.k12.ga.us/> for easy accessibility. Expenses must conform to the travel rules and regulations as set forth in the State of Georgia Statewide Travel Regulations as published the Georgia State Accounting Office and Office of Planning and Budget.

The following travel related expenses may be paid directly to the provider (hotel/motel, association, restaurant, etc.,) by school check:

Hotel/Motel Accommodations: Required documentation requires an approved Purchase Check Request Form verifying the event, the staff members to be lodged, and the lodging rates. The original copy of the paid invoice must be returned to the bookkeeper. The expense can be pre-paid or paid at the time of check in. For travel within the state of Georgia, present a copy of The Certificate of Exemption Hotel/Motel Excise Tax and the Sales Tax and Use Certificate.

A Employee Expense Travel Form must be completed and submitted with all original supporting documentation for reimbursement.

Conference/Clinic Registration fees: Requires a Check Request Form and a copy of the completed registration form(s) for each employee registered for the event.

Airline Tickets: Require a Purchase Order or Check Request Form verifying the event and the name(s) of the employee(s) traveling. An original copy of the ticket confirmation is required documentation. Employees will reimburse the school or county for any airline tickets that were purchased and travel subsequently cancelled by the employee. Emergency situations will be taken on a case by case basis.

None of the above is intended to limit the advancement of cash to cover student meals for athletic events, etc. However, the sponsor/coach must return an original receipt for the meals along with any remaining funds. It is extremely important that all avenues of "pre-payment" or "payment by school check" be exhausted prior to cash distribution. Only legal, allowable expenses covered by the State travel regulation are permitted for reimbursement and failure to follow policy in matters to personal expense lends itself to the perception of wrong doing when none may exist. Caution is advised.



**Exhibit # 23
Employee Travel Expense**

August 2008, Issue													
Name _____			Name of Activity _____										
Address _____			SSN or Employee # _____										
_____			Headquarters _____										
_____			Month Ending _____ Auto License# _____										
TRANSPORTATION						SUBSISTENCE				MISCELLANEOUS			
Attach Receipt(s)						Meal Maximum \$28 / day - Attach Receipt(s) for Lodging				Attach Receipt(s)			
Date	Departure and Arrival Time	From	To	Odometer Reading-Ending Beginning	Number of Local Use Miles	Other Transportation (Airfare, Taxi, Bus)	Breakfast	Lunch	Dinner	Daily Meal Total	Lodging	Description	Amount
Miles		0 X 0.55 =		\$ -		Total Subsistence \$ \$ -				Total Misc \$ -			
Other Transportation Expenses		=		\$ -									
Total Transportation		=		\$ -									
<small>I do solemnly swear, under penalty provided by law, that the above statements are true and that I have incurred the described expenses and the Local use mileage in the discharge of my official duties for the Local School System.</small>													
Employee Signature _____						Funding Source(s)			Totals				
Date _____						Acct # _____			Mileage \$ -				
Approved By _____						Acct # _____			Subsistence \$ -				
Date _____						Acct # _____			Miscellaneous \$ -				
									Total Expense \$ -				

4.16 Vending Machines

Principals should give serious consideration to vendor-operated machines. The vendors stock, provide routine maintenance, and collection of revenue. A check is then issued to the school for their share of the profits. This frees school personnel from any vending machine duties and responsibilities. An accounting document should accompany any payments received verifying the accuracy of school profit share. These statements should be maintained for audit purposes.

If school personnel collect monies from vending machines, it should be done in the presence of another employee, preferably the school bookkeeper and any clerical staff assigned to the office. Once the clerical person assigned to collect the funds has completed a count and deposit slip information, then the school bookkeeper verifies the total and receipts the funds. Vendors should NEVER be paid cash from the collections. Please contact the main office of the vending company should any of their employees request payment in cash. All monies must be properly counted and receipted by the school bookkeeper.

4.17 Admissions / Ticket Sales

An accurate accounting of all ticket sales is to be kept for each activity of the school where tickets are sold for admission. This would include individual event admissions and season passes. Examples are athletic events, plays, dances, festivals, etc. All tickets shall be kept under lock and key.

All admission tickets shall be pre-numbered. If various ticket prices are to be charged, such as "adult" and/or "student", tickets should be distinguishable by color. Tickets that indicate season passes should be unlike in color of any ticket issued that season.

The school bookkeeper must maintain a Record of Ticket Issuance, see Exhibits #24 & #25. This record is to be maintained for audit purposes and must show the name of the individual to whom the tickets were issued, the inclusive ticket numbers, the date of issuance and the date remaining tickets returned.

A "Report of Tickets Sold" must be completed for each event, see Exhibit # 26. The bookkeeper must complete the portion of the form pertaining to the nature of the event, ticket seller, ticket numbers issued, and the price of tickets at the time of issuance. This form must be completed for every gate that sells tickets at each event. Once the ticket sales have been concluded, the person responsible for the sale shall complete, verify, and sign that the portion of the Report of Tickets Sold regarding the number of tickets sold and the total cash received. The report form, ticket proceeds, and any unsold tickets must be validated and receipted by the school bookkeeper at the earliest possible time.

It is recognized that errors may occur in making change and that the actual cash received may not always agree with the number of tickets to be accounted for. For this reason, any difference in the cash to be accounted for and the actual cash received shall be shown on the Report of Tickets Sold. This form shall be signed by both the cashier and bookkeeper.

All monies collected for each event shall be deposited intact, and no payments may be made in cash to officials, gate workers, or other parties. All payment for expenses relating to the event shall be paid by check pending proper documentation has been provided. Harris County School employees must be paid through payroll.

Periodically your Principal and Athletic Director may want to review an Athletic Summary Report. The example in Exhibit #27 can be generated directly from the SchoolFunds by TRA Online program. Contact your system bookkeeper for further information on how to modify your report to reflect only athletic event sales and income.

Exhibit # 26
Report of Tickets Sold

YOUR SCHOOL NAME HERE
REPORT OF TICKETS SOLD

EVENT TYPE: _____

OPPONENT: _____

DATE: _____

Adult Ticket Price \$ _____ - Ticket Color _____

Gate Assigned to:	Ticket Sequence Assigned:	Beginning Ticket Number Sold	Ending Ticket Number Sold	Ticket Price	Total Ticket Sales
					\$ -
				\$ -	\$ -
				\$ -	\$ -
				\$ -	\$ -
				\$ -	\$ -
				\$ -	\$ -
				\$ -	\$ -
ADULT GROSS				\$ -	\$ -

Student Ticket Price \$ _____ - Ticket Color _____

Gate Assigned to:	Ticket Sequence Assigned:	Beginning Ticket Number Sold	Ending Ticket Number Sold	Ticket Price	Total Ticket Sales
					\$ -
				\$ -	\$ -
				\$ -	\$ -
				\$ -	\$ -
				\$ -	\$ -
				\$ -	\$ -
				\$ -	\$ -
STUDENT GROSS				\$ -	\$ -

GROSS	\$ -
LESS BEGINNING CASH DRAWER	\$ -
NET CASH RECEIVED	\$ -

TOTAL TICKET SALES	\$ -
LESS CASH RECEIVED	\$ -
OVERAGE / SHORTAGE +/-	\$ -

_____ Cashier Date _____
 _____ Lead Date _____
 _____ Cashier/Coaching Date _____
 _____ Bookkeeper Date _____



**Exhibit # 27
Athletic Summary Report**

FUND	FUND ACCOUNT DESCRIPTION	BEGINNING BALANCE	DEPOSITS	SECURITY	GATE	OFFICIALS and/or DUES	OTHER	ENDING BALANCE
661	Athletic Booster	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
600	Athletics	\$ -	\$ 14,094.91	\$ -	\$ 96.09	\$ -	\$ 14,168.86	\$ (170.04)
676	Volleyball Gate					\$ 675.00		\$ (675.00)
677	Track Gate	\$ -	\$ 940.00	\$ -	\$ -	\$ -	\$ -	\$ 940.00
620	Baseball	\$ 1,271.74	\$ 7,705.00	\$ -	\$ -	\$ -	\$ 423.04	\$ 8,553.70
673	BASEBALL GATE	\$ -	\$ 4,712.57	\$ -	\$ 377.57	\$ 1,616.00	\$ 197.57	\$ 2,521.43
622	Basketball Boys	\$ 873.54	\$ 6,284.00	\$ -	\$ -	\$ -	\$ 4,461.04	\$ 2,696.50
672	BASKETBALL GATE	\$ -	\$ 13,190.90	\$ 2,947.58	\$ 3,622.32	\$ 5,614.00	\$ 538.12	\$ 468.88
623	Basketball Girls	\$ 111.66	\$ 355.00	\$ -	\$ -	\$ -	\$ 270.60	\$ 196.06
610	Cheerleaders	\$ 11,741.53	\$ 2,217.23	\$ -	\$ -	\$ -	\$ 13,609.50	\$ 349.26
631	Cross Country	\$ 371.43	\$ 1,870.00	\$ -	\$ -	\$ -	\$ 2,234.50	\$ 6.93
624	Football	\$ 192.69	\$ 9,451.81	\$ -	\$ -	\$ -	\$ 9,588.00	\$ 56.50
671	FOOTBALL GATE	\$ 4,035.34	\$ 29,006.25	\$ 3,173.00	\$ 2,153.03	\$ 2,916.00	\$ 14,959.86	\$ 9,839.70
625	Golf	\$ -	\$ 6,658.73	\$ -	\$ -	\$ -	\$ 6,130.00	\$ 528.73
626	Soccer	\$ 419.81	\$ 6,825.05	\$ -	\$ -	\$ -	\$ 6,506.78	\$ 738.08
671	SOCCER GATE	\$ 903.18	\$ 3,410.00	\$ 500.00	\$ -	\$ -	\$ 1,665.30	\$ 2,147.88
621	Softball	\$ 392.02	\$ 92.00	\$ -	\$ -	\$ -	\$ 470.00	\$ 14.02
675	SOFTBALL GATE	\$ -	\$ 1,038.00	\$ -	\$ -	\$ 862.00	\$ 100.00	\$ 76.00
628	Tennis Boys	\$ 81.75	\$ 2,004.25	\$ -	\$ -	\$ -	\$ 1,980.25	\$ 105.75
630	Track	\$ 435.25	\$ 6,045.74	\$ -	\$ 96.09	\$ -	\$ 4,880.97	\$ 1,503.93
632	Volleyball	\$ 1,331.00	\$ 5,487.47	\$ -	\$ -	\$ -	\$ 6,706.24	\$ 112.23
633	Wrestling	\$ (853.82)	\$ 821.00	\$ -	\$ -	\$ -	\$ 325.00	\$ (357.82)
674	WRESTLING GATE	\$ (550.65)	\$ 1,992.00	\$ 175.00	\$ 215.31	\$ 1,350.00	\$ -	\$ (298.96)
	TOTAL	\$ 20,756.47	\$ 124,201.91	\$ 6,795.58	\$ 6,560.41	\$ 13,033.00	\$ 89,215.63	\$ 29,353.76

SECTION 5: EXHIBITS

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<p>Form W-9 (Rev. November 2005) Department of the Treasury Internal Revenue Service</p>	<p>Request for Taxpayer Identification Number and Certification</p>	<p>Give form to the requester. Do not send to the IRS.</p>															
<p>Print or type See Specific instructions on page 2.</p>	<p>Name (as shown on your income tax return) Henry County Board of Education</p> <p>Business name, if different from above</p>																
	<p>Check appropriate box: <input type="checkbox"/> Individual/Sole proprietor <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input checked="" type="checkbox"/> Other Public School <input type="checkbox"/> Exempt from backup withholding</p>																
	<p>Address (number, street, and apt. or suite no.) 33 N. Zack Hinton Parkway</p> <p>City, state, and ZIP code McDonough, GA 30253</p> <p>List account number(s) here (optional)</p>	<p>Requester's name and address (optional)</p>															
	<p>Part I Taxpayer Identification Number (TIN)</p> <p>Enter your TIN in the appropriate box. The TIN provided must match the name given on Line 1 to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see <i>How to get a TIN</i> on page 3.</p> <p>Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.</p> <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="text-align: center;">Social security number</td> </tr> <tr> <td style="text-align: center;"> <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:10%; height: 20px;"> </td> <td style="width:10%; height: 20px;"> </td> <td style="width:10%; height: 20px;"> </td> <td style="width:10%; height: 20px;"> </td> <td style="width:10%; height: 20px;"> </td> <td style="width:10%; height: 20px;"> </td> <td style="width:10%; height: 20px;"> </td> <td style="width:10%; height: 20px;"> </td> <td style="width:10%; height: 20px;"> </td> <td style="width:10%; height: 20px;"> </td> </tr> </table> </td> </tr> <tr> <td style="text-align: center;">or</td> </tr> <tr> <td style="text-align: center;">Employer identification number</td> </tr> <tr> <td colspan="2" style="text-align: center;"> <p>58-6000263</p> </td> </tr> </table>		Social security number	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:10%; height: 20px;"> </td> <td style="width:10%; height: 20px;"> </td> <td style="width:10%; height: 20px;"> </td> <td style="width:10%; height: 20px;"> </td> <td style="width:10%; height: 20px;"> </td> <td style="width:10%; height: 20px;"> </td> <td style="width:10%; height: 20px;"> </td> <td style="width:10%; height: 20px;"> </td> <td style="width:10%; height: 20px;"> </td> <td style="width:10%; height: 20px;"> </td> </tr> </table>											or	Employer identification number	<p>58-6000263</p>
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or																	
Employer identification number																	
<p>58-6000263</p>																	
<p>Part II Certification</p> <p>Under penalties of perjury, I certify that:</p> <ol style="list-style-type: none"> The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and I am a U.S. person (including a U.S. resident alien). <p>Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN. (See the instructions on page 4.)</p> <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:15%;">Sign Here</td> <td style="width:45%;">Signature of U.S. person </td> <td style="width:40%;">Date 8/15/10</td> </tr> </table>			Sign Here	Signature of U.S. person	Date 8/15/10												
Sign Here	Signature of U.S. person	Date 8/15/10															
<p>Purpose of Form</p> <p>A person who is required to file an information return with the IRS, must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.</p> <p>U.S. person. Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:</p> <ol style="list-style-type: none"> Certify that the TIN you are giving is correct (or you are waiting for a number to be issued), Certify that you are not subject to backup withholding, or Claim exemption from backup withholding if you are a U.S. exempt payee. <p>In 3 above, if applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.</p> <p>Note. If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.</p> <p>For federal tax purposes, you are considered a person if you are:</p> <ul style="list-style-type: none"> An individual who is a citizen or resident of the United States, A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States, or Any estate (other than a foreign estate) or trust. See Regulations sections 301.7701-6(a) and 7(a) for additional information. <p>Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.</p> <p>The person who gives Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States is in the following cases:</p> <ul style="list-style-type: none"> The U.S. owner of a disregarded entity and not the entity, 																	

YOUR SCHOOL NAME HERE

MONEY TALLY FORM

CLUB / ORGANIZATION / FUNDRAISER _____

DATE: _____ Sponsor _____

CASH: _____ CHECKS: List each check individually

Please note students name and activity fund account number in memo area on check

COIN: _____

CHECKS: _____

TOTAL DEPOSIT _____

1. _____
2. _____
3. _____
4. _____
5. _____
6. _____
7. _____
8. _____
9. _____
10. _____
11. _____
12. _____
13. _____
14. _____
15. _____
16. _____
17. _____
18. _____
19. _____
20. _____
21. _____
22. _____
23. _____
24. _____
25. _____

Remitted by: : _____

Receipt # issued: _____

* The bookkeeper must receipt all funds. Please do not leave deposit unattended.

REDIFORM - Carbonless - 51654-NCR Duplicate - 51657-NCR Triplicate

DATE _____ **RECEIPT** 365897

RECEIVED FROM _____

Address _____

_____ DOLLARS \$ _____

FOR _____

ACCOUNT		HOW PAID	
BEGINNING BALANCE		CASH	
AMOUNT PAID		CHECK	
BALANCE DUE		MONEY ORDER	

BY _____

©2001 REDIFORM® S1654-NCR

REDIFORM - Carbonless - 51654-NCR Duplicate - 51657-NCR Triplicate

DATE _____ **RECEIPT** 365898

RECEIVED FROM _____

Address _____

_____ DOLLARS \$ _____

FOR _____

ACCOUNT		HOW PAID	
BEGINNING BALANCE		CASH	
AMOUNT PAID		CHECK	
BALANCE DUE		MONEY ORDER	

BY _____

©2001 REDIFORM® S1654-NCR

REDIFORM - Carbonless - 51654-NCR Duplicate - 51657-NCR Triplicate

DATE _____ **RECEIPT** 365899

RECEIVED FROM _____

Address _____

_____ DOLLARS \$ _____

FOR _____

ACCOUNT		HOW PAID	
BEGINNING BALANCE		CASH	
AMOUNT PAID		CHECK	
BALANCE DUE		MONEY ORDER	

BY _____

©2001 REDIFORM® S1654-NCR

REDIFORM - Carbonless - 51654-NCR Duplicate - 51657-NCR Triplicate

DATE _____ **RECEIPT** 365900

RECEIVED FROM _____

Address _____

_____ DOLLARS \$ _____

FOR _____

ACCOUNT		HOW PAID	
BEGINNING BALANCE		CASH	
AMOUNT PAID		CHECK	
BALANCE DUE		MONEY ORDER	

BY _____

©2001 REDIFORM® S1654-NCR

DEPOSIT SLIP

DATE _____

ACCOUNT NAME _____

ACCT# _____

COINS \$ _____ **BILLS \$** _____ **CHECKS**
\$ _____

DEPOSIT SLIP

DATE _____

ACCOUNT NAME _____

ACCT# _____

COINS \$ _____ **BILLS \$** _____ **CHECKS**
\$ _____

TOTAL DEPOSIT \$ _____

DEPOSIT SLIP

DATE _____

ACCOUNT NAME _____

ACCT# _____

COINS \$ _____ **BILLS \$** _____ **CHECKS**
\$ _____

TOTAL DEPOSIT \$ _____

JOURNAL ENTRY NUMBER	FUND	DESCRIPTION	DEBIT	CREDIT
001		DO NOT USE		
002				
003				
004				
005				
006				
007				
008				
009				
010				
011				
012				
013				
014				
015				
016				
017				
018				
019				
020				
021				
022				
023				
024				
025				
026				
027				
028				
029				
030				
031				
032				
033				
034				

**SCHOOL NAME HERE
TRANSFER FUNDS**

Date _____
Amount _____

Transfer from Account # _____
Transfer to Account # _____

Reason _____

AUTHORIZATION BY _____

**SCHOOL NAME HERE
TRANSFER FUNDS**

Date _____
Amount _____

Transfer from Account # _____
Transfer to Account # _____

Reason _____

AUTHORIZATION BY _____

Example Monthly Cash Balance Log													
July 2005													
	Jul-05			Income			Expenditures			Balance			
7/1 05	<i>Beginning Balance</i>												7 3 2 4 2 51
	17161 - 17171							3 7 1 2 08					6 9 5 3 0 43
	17172 - 17178							1 2 6 4 21					6 8 2 6 6 22
	<i>deposit #1</i>					2 0 1 67							6 8 4 6 7 89
	<i>deposit #2</i>					3 1 7 2 42							7 1 6 4 0 31
	<i>deposit #3</i>					1 3 2 6 31							7 2 9 6 6 62
	17179 - 17189							1 0 2 9 00					7 1 9 3 7 62
	17190 - 17200							1 6 8 9 87					7 0 2 4 7 75
	BBA #2 NSF #100							4 5 00					7 0 2 0 2 75
	BBA #3 NSF #812							2 5 00					7 0 1 7 7 75
	BBA #4 EFT Credit #100					8 0 00							7 0 2 5 7 75
	BBA #5 Service Charge #100							2 3 60					7 0 2 3 4 15
	BBA #6 Interest Paid #100					2 0 5 96							7 0 4 4 0 11
7/31 05	<i>Ending Balance</i>												7 0 4 4 0 11

MONTHLY BANK RECONCILIATION	
MONTH ENDING	
BANK BALANCE	
DEPOSITS IN TRANSIT	
TOTAL OUTSTANDING CHECKS	
OTHER RECONCILING ITEMS	
RECONCILED BANK BALANCE	\$ -
BEGINNING CASH BALANCE	
TOTAL CASH BALANCE RECEIPTS	
TOTAL CASH BALANCE PAYMENTS	
TOTAL CASH BALANCE JOURNAL ENTRIES	
ENDING CASH BALANCE	\$ -
ADMINISTRATORS SIGNATURE _____	
Revised May 2009	

APP510

HIGH SCHOOL

ACCOUNT NUMBER	DATE	DESCRIPTION	BANK	ACCOUNTS PAYABLE	ASSIGNING BALANCE	CASH RECEIVED	CASH PAID	JOURNAL ENTRIES	CASH TRANSFERS	ACCOUNT RECLASSIFICATIONS	CASH BALANCE
166-9-1000 GENERAL FUND	6/16/99		01	.00	10,233.89	2,377.02	4,893.45	60.94	.00	.00	8,578.40
292-9-1000 10TH GRADE			01	.00	5.75-	.00	.00	.00	.00	.00	5.75-
294-9-1000 11TH GRADE			01	.00	213.74-	.00	.00	.00	.00	.00	213.74-
320-9-1000 2ND FRACE FIELD TRIPS			01	.00	320.00	.00	.00	.00	.00	.00	320.00
350-9-1000 FIELD TRIPS			01	.00	40.79-	.00	797.87	.00	.00	.00	838.66-
381-9-1000 ROCK ENGLE FIELD TRIP			01	.00	26.00	.00	.00	.00	.00	.00	26.00
392-9-1000 8MS FIELD TRIPS			01	.00	2,185.00	.00	1,998.82	.00	.00	.00	386.18
401-9-2000 FOREIGN LANGUAGE DEPT			01	.00	525.40	.00	.00	.00	.00	.00	525.40
410-9-1000 LANGUAGE ARTS DEPT			01	.00	.39	.00	.00	.00	.00	.00	.39
412-9-1000 FAMILY AND CONSUMER SCIENCE			01	.00	815.36	.00	345.29	.00	.00	.00	669.17
420-9-1000 MATH DEPT			01	.00	1,000.00	.00	.00	.00	.00	.00	1,000.00
430-9-1000 MEDIA			01	.00	.00	.00	.00	.00	.00	.00	.00
460-9-1000 SCIENCE			01	.00	1,451.14	.00	348.05	.00	.00	.00	703.09
451-9-1000 BIOLOGY			01	.00	42.79	.00	.00	.00	.00	.00	42.79
460-9-1000 SOCIAL STUDIES			01	.00	.00	.00	.00	.00	.00	.00	.00
461-9-1000 MUSIC			01	.00	6,010.81	.00	206.44	.00	.00	.00	7,804.37
470-9-1000 SPACIAL ED			01	.00	2,188.56	371.75	650.30	.00	.00	.00	1,206.01
471-9-1000 CURRICULUM			01	.00	2,103.71	.00	578.54	.00	.00	.00	1,124.87

APR10

NISK SCHOOL

CASH BALANCE REPORT FOR PERIOD II 5/31/2009

DATE 5/15/09

ACCOUNT NUMBER	DESCRIPTION	BANK	ACCOUNTS PAYABLE	BEGINNING BALANCE	CASH RECEIVED	CNRS PAID OFF	JOURNAL DEBITS	CASH TRANSFERS	ACCOUNT RECLASSIFICATIONS	CASH BALANCE
480-9-1000	ADVANCED PLACEMENT	01	.00	31.90	96.00	74.41	.00	.00	.00	43.49
482-9-1000	BAND	01	.00	17.11	.00	.00	.00	.00	.00	17.11
483-9-1000	CHORUS	01	.00	1,927.40	.00	782.89	.00	.00	.00	2,710.29
484-9-1000	HOME ECONOMICS	01	.00	115.77	.00	.00	.00	.00	.00	115.77
489-9-1000	HEALTH OCCUPATIONS	01	.00	.00	.00	.00	.00	.00	.00	.00
490-9-1000	PSYCHOLOGY	01	.00	1,200.00	.00	.00	.00	.00	.00	1,200.00
491-9-1000	COMPUTER LAB	01	.00	987.90	.00	.00	.00	.00	.00	987.90
600-9-1000	ATHLETICS	01	.00	13,154.82	214.70	14,603.19	.00	.00	.00	27,851.31
610-9-1000	CHEERLEADING	01	.00	5,274.76	3,558.42	10,607.31	.00	.00	.00	3,764.13
611-9-1000	BASKETBALL CHEERLEADERS	01	.00	217.98	.00	.00	.00	.00	.00	217.98
612-9-1000	FOOTBALL CHEERLEADERS	01	.00	1,480.71	.00	.00	.00	.00	.00	1,480.71
620-9-1000	BASEBALL	01	.00	.00	42.10	.00	.00	.00	.00	42.10
621-9-1000	SOFTBALL	01	.00	.00	.00	.00	.00	.00	.00	.00
622-9-1000	BASKETBALL BOYS	01	.00	3,135.23	1,617.65	950.50	.00	.00	.00	3,792.38
623-9-1000	BASKETBALL GIRLS	01	.00	2,603.73	1,837.28	1,392.50	.00	.00	.00	3,048.01
624-9-1000	FOOTBALL	01	.00	2.57	.00	.00	.00	.00	.00	2.57
625-9-1000	GOLF	01	.00	907.32	.00	825.00	.00	.00	.00	882.32
626-9-1000	SOCCER BOYS	01	.00	30.00	.00	.00	.00	.00	.00	30.00

DATE	ACCOUNT NUMBER	DESCRIPTION	BANK	CASH ACCOUNTS PAYABLE	BEGINNING BALANCE	CASH RECEIVED	CASH PAID OUT	JOURNAL ENTRIES	CASH TRANSFERS	ACCOUNT RECLASSIFICATIONS	CASH BALANCE
6/16/09	527-9-1000	SOCCER GIRLS	01	.00	96.00	.00	.00	.00	.00	.00	96.00
	529-9-1000	TENNIS GIRLS	01	.00	2,203.72	45.00	1,467.25	.00	.00	.00	1,781.47
	530-9-1000	TRACK	01	.00	9,333.50	.00	3,167.06	.00	.00	.00	3,166.44
	531-9-1000	TRACK/CROSS COUNTRY	01	.00	995.46	.00	.00	.00	.00	.00	995.46
	532-9-1000	VOLLEYBALL	01	.00	165.18-	.00	.00	.00	.00	.00	165.18-
	533-9-1000	WRESTLING	01	.00	337.62	.00	159.00-	.00	.00	.00	504.62
	561-9-1000	ATHLETIC BOOSTER	01	.00	3,654.76	.00	3,606.00	.00	.00	.00	2,014.76
	565-9-1000	BASKETBALL BOOSTER	01	.00	678.41	.00	.00	.00	.00	.00	678.41
	568-9-1000	PYO CONTRIBUTIONS	01	.00	1,542.06	495.00	.00	.00	.00	.00	2,037.06
	569-9-1000	PARTNERS IN EDUCATION	01	.00	500.00	.00	.00	.00	.00	.00	500.00
	572-9-1000	BASKETBALL GATE	01	.00	2.68	.00	.00	.00	.00	.00	2.68
	575-9-1000	SOFTBALL GATE	01	.00	34,860.45	3,845.00	452.58	.00	.00	.00	38,172.87
	811-9-1000	STUDENT COUNCIL	01	.00	740.56	.00	412.32	.00	.00	.00	327.24
	812-9-1000	YEARBOOK	01	.00	7,370.40	14,073.17	2,285.00	39.37-	.00	.00	19,113.20
	813-9-1000	NEWSPAPER	01	.00	824.13	35.00	.00	.00	.00	.00	859.13
	814-9-1000	ACADEMIC TEAM	01	.00	16.38	.00	.00	.00	.00	.00	16.38
	826-9-1000	OUTDOOR CLASSROOM	01	.00	10.00	.00	.00	.00	.00	.00	10.00
	858-9-1000	LACTERS	01	.00	5,706.31	.00	.00	.00	.00	.00	5,706.31

ADP330

HIGH SCHOOL

5/31/2009

CASH BALANCE REPORT FOR PERIOD 11

APP1520

KIGOR SCHOOL

CASH BALANCE REPORT FOR PERIOD 11 5/31/2009

DATE 6/16/09

ACCOUNT NUMBER	DESCRIPTION	BANK	ACCOUNTS PAYABLE	BEGINNING BALANCE	CASH RECEIVED	CASH PAID OUT	JOURNAL BIFURLES	CASH TRANSFERS	ACCOUNT RECLASSIFICATIONS	CASH BALANCE
852-9-1000 SAM FLOYD		01	.00	5,742.00	.00	200.00	.00	.00	.00	5,542.00
857-9-1000 DORIS CRAIG GRANT		01	.00	.00	.00	.00	.00	.00	.00	.00
884-9-1000 PRINCIPAL'S CLUB		01	.00	.00	.00	.00	.00	.00	.00	.00
890-9-1000 WEB (WELCOME EVERYONE BACK)		01	.00	.00	.00	.00	.00	.00	.00	.00
895-9-1000 CASE		01	.00	14.56-	.00	.00	.00	.00	.00	14.56-
896-9-1000 SMITH FOUNDATION		01	.00	3.19	.00	.00	.00	.00	.00	3.19
899-9-1000 SALLY FOSTER		01	.00	161.40	.00	.00	.00	.00	.00	161.40
902-9-1000 SCHOOL STORE		01	.00	2,623.05	540.00	503.36	.00	.00	.00	1,659.69
903-9-1000 COOKS & SNACKS		01	.00	.00	.00	.00	.00	.00	.00	.00
907-9-1000 PSAT		01	.00	2,410.00	.00	.00	.00	.00	.00	1,620.00
910-9-1000 RELAY FOR LIFE		01	.00	5,555.83	731.00	6,200.00	.00	.00	.00	56.83
919-9-1000 COURSELORE SUNSHINE FUND		01	.00	.00	.00	.00	.00	.00	.00	.00
921-9-1000 TEENS TEACHING TOTS		01	.00	1,959.79	.00	354.38	.00	.00	.00	1,605.41
925-9-1000 FROM		01	.00	27,805.83	927.00	15,726.63	.00	.00	.00	13,106.20
928-9-1000 NEEDY FAMILY		01	.00	336.82	.00	.00	.00	.00	.00	336.82
929-9-1000 PAPERING PENNITE		01	.00	25,182.92	219.00	2,249.11	.00	.00	.00	23,152.81
930-9-1000 CULDS OF 2008		01	.00	16,599.64	2,540.00	6,102.16	.00	.00	.00	13,037.48
931-9-1000 CLASS OF 2005		01	.00	72.60	.00	.00	.00	.00	.00	72.60

HIGH SCHOOL												
CASH BALANCE REPORT FOR PERIOD 11 5/11/2009												
ACCOUNT NUMBER	DATE	DESCRIPTION	BANK	ACCOUNTS PAYABLE	BEGINNING BALANCE	CASH RECEIVED	CASH PAID OUT	JOURNAL ENTRIES	CASH TRANSFERS	ACCOUNT RECLASSIFICATIONS	CASH BALANCE	APP3220
936-9-1000		LOST OR DAMAGED BOOKS	01	.00	6,394.56	67.95	.00	.00	.00	.00	6,462.41	
943-9-1000		COUNSELING/TRANSCRIPTS	01	.00	69.29	.00	.00	.00	.00	.00	69.29	
948-9-1000		CHECK FTM A NIGHT	01	.00	7,436.09	3,077.85	.00	.00	.00	.00	6,893.54	
953-9-1000		PGA CLUB	01	.00	311.35	.00	.00	.00	.00	.00	311.35	
954-9-1000		PCH	01	.00	293.04	.00	.00	.00	.00	.00	293.04	
956-9-1000		PELA	01	.00	480.29	.00	37.45	.00	.00	.00	442.84	
957-9-1000		NETA CLUB	01	.00	3,467.82	22.00	280.59	.00	.00	.00	3,209.23	
958-9-1000		SPANISH CLUB	01	.00	130.00	.00	.00	.00	.00	.00	130.00	
959-9-1000		BARTNERS CLUB	01	.00	82.98-	.00	.00	.00	.00	.00	82.98-	
960-9-1000		ART CLUB	01	.00	801.00	.00	.00	.00	.00	.00	801.00	
962-9-1000		STRATEGY CLUB	01	.00	175.92	.00	490.00	.00	.00	.00	318.08-	
966-9-1000		NATIONAL HONOR SOCIETY	01	.00	560.42	.00	41.00	.00	.00	.00	679.82	
969-9-1000		RVI	01	.00	381.43	257.11	283.50-	.00	.00	.00	862.04	
979-9-1000		DRAMA CLUB	01	.00	3,661.20-	162.75	3,464.31	.00	.00	.00	2,762.76-	
975-9-1000		HEALTH OCCUPATION CLUB	01	.00	699.00	.00	.00	.00	.00	.00	699.00	
981-9-1000		FRENCH CLUB	01	.00	5.05	.00	.00	.00	.00	.00	5.05	
984-9-1000		SNAC	01	.00	12.95	.00	645.04	.00	.00	.00	632.09-	
985-9-1000		PPA	01	.00	3,013.62	812.00	264.82	.00	.00	.00	3,556.80	

DATE	DESCRIPTION	BANK	ACCOUNTS PAYABLE	BEGINNING BALANCE	CASH RECEIVED	CASH PAID OUT	JOURNAL ENTRIES	CASH TRANSFERS	ACCOUNT RECLASSIFICATIONS	CASH BALANCE
6/16/09	392-9-1000 UTILMO CLJE	01	.00	893.57	867.82	.00	.00	.00	.00	1,754.39
	TOTAL FOR BANK 01		.00	200,889.64	38,493.12	82,904.17	21.57	.00	.00	156,481.16

APR130

NICH SCHOOL
CASH BALANCE REPORT FOR PERIOD 11 5/31/2009

<p>Form W-9 (Rev. October 2007) Department of the Treasury Internal Revenue Service</p>	<p>Request for Taxpayer Identification Number and Certification</p>	<p>Give form to the requester. Do not send to the IRS.</p>
<p>Print or type See Specific instructions on page 2.</p>	Name (as shown on your income tax return)	
	Business name, if different from above	
	Check appropriate box: <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Limited liability company. Enter the tax classification (D=disregarded entity, C=corporation, P=partnership) ▶ <input type="checkbox"/> Exempt payee <input type="checkbox"/> Other (see instructions) ▶	
	Address (number, street, and apt. or suite no.)	
	City, state, and ZIP code	
	Requester's name and address (optional)	
	List account number(s) here (optional)	
Part I Taxpayer Identification Number (TIN)		
Enter your TIN in the appropriate box. The TIN provided must match the name given on Line 1 to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see <i>How to get a TIN</i> on page 3.		
	Social security number	
	or	
	Employer identification number	
Part II Certification		
Under penalties of perjury, I certify that:		
1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and 2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and 3. I am a U.S. citizen or other U.S. person (defined below).		
Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN. See the instructions on page 4.		
Sign Here	Signature of U.S. person ▶	Date ▶
General Instructions		
Section references are to the Internal Revenue Code unless otherwise noted.		
Purpose of Form		
A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.		
Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:		
1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued), 2. Certify that you are not subject to backup withholding, or 3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.		
Note. If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.		
Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:		
<ul style="list-style-type: none"> • An individual who is a U.S. citizen or U.S. resident alien, • A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States, • An estate (other than a foreign estate), or • A domestic trust (as defined in Regulations section 301.7701-7). 		
Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.		
The person who gives Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States is in the following cases:		
<ul style="list-style-type: none"> • The U.S. owner of a disregarded entity and not the entity, 		

SELF-EMPLOYMENT AGREEMENT

*This agreement is to be used for payment to any Non-employee or Non-incorporated vendors who perform services for Henry County Schools.

School _____

Vendor Information:

Name: _____

Address _____

Home # _____

Cell # _____

Email: _____

EIN: _____

SSN: _____

Dates: _____

Type of Service Performed: _____

Vendor Signature: _____

Authorized Signature: _____
(Principal or Sponsor)

Important Notice- Please Read Carefully

The individual/vendor is responsible for reporting this income and paying the appropriate income taxes. Taxes ARE NOT withheld from this payment. An IRS Form 1099 will be issued to any individual or non-incorporated vendor to whom payments from the Henry County School System meet or exceed \$600 during the fiscal calendar year.

For Office Use Only

Fund Number	Check Amount	Check Number	Date Paid

Revised May 2009

**HENRY COUNTY SCHOOLS
Time Sheet**

Emp. # _____ Name _____

Fac. # _____ Position _____ Dist. # _____

Day	Date	Time-In	Time-Out	Length of Lunch	Additional Hours Worked	Office Use Only		AN EXPLANATION FOR HOURS WORKED IS REQUIRED BELOW
						R	OT	
Sat								
Sun								
Mon								
Tue								
Wed								
Thu								
Fri								
Sat								
Sun								
Mon								
Tue								
Wed								
Thu								
Fri								
Sat								
Sun								
Mon								
Tue								
Wed								
Thu								
Fri								
Sat								
Sun								
Mon								
Tue								
Wed								
Thu								
Fri								
Sat								
Sun								
Mon								
Tue								
Wed								
Thu								
Fri								

TOTAL HOURS WORKED AT REGULAR RATE	REGULAR RATE OF PAY	TOTAT HOURS WORKED AT OVERTIME RATE	OVERTIME RATE OF PAY	TOTAL EARNINGS
-		-		\$0.00

Employee's Signature _____ Date _____

Administrator's Signature #1 _____ Date _____

Administrator's Signature #2 (Optional) _____ Date _____

Revised July 2007

*Please note timesheet format subject to change. Please contact Payroll for current forms.

Henry County School System

Donation Record

Date of Donation: _____

Fair Market Value of Property or Cash: _____

Property Description: _____

Activity Fund Receiving Donation: _____

Donation made by: _____

Donation received by: _____

Principal Signature: _____

Revised May 2009



HENRY COUNTY BOARD OF EDUCATION
REQUEST FOR FUND RAISING PROJECT

SCHOOL: _____

DATE: _____

ORGANIZATION, CLASS, CLUB: _____

PROJECT: _____

DATE(S) OF PROJECT: _____

DESIGNATION OF FUNDS: _____
(Please be specific)

ANTICIPATED REVENUE: _____

APPROVAL OF SUPERVISOR: _____

APPROVAL OF PRINCIPAL: _____

APPROVAL OF SUPERINTENDENT: _____

DATE APPROVED: _____

Revised 11/01

Submit Original Only

ST-5 (Rev. 10/2016)



**STATE OF GEORGIA
DEPARTMENT OF REVENUE
SALES TAX CERTIFICATE OF EXEMPTION
GEORGIA PURCHASER**

To: _____
SUPPLIER _____ DATE _____

SUPPLIER'S ADDRESS _____ CITY _____ STATE _____ ZIP CODE _____

THE UNDERSIGNED HEREBY CERTIFIES that all tangible personal property purchased or leased after this date will qualify for tax-free or tax exempt treatment as indicated below. (Check the Applicable Box)

- 1. Purchases or leases of tangible personal property or services for **RESALE ONLY**. O.C.G.A. § 48-8-30. A sales and use tax number is required unless the purchaser is one of the following: church, qualifying tax exempt child caring institution, tax exempt parent-teacher organization or association, private school (grades K-12), nonprofit entity raising funds for a public library, member councils of the Boys Scouts of America or Girl Scouts of the U.S.A. **TAX-FREE TREATMENT DOES NOT EXTEND TO ANY PURCHASE TO BE USED BY THE PURCHASER, INCLUDING ITEMS THE PURCHASER WILL DONATE.** O.C.G.A. §§ 48-8-3(15), (39), (41), (56), (59), (71).
- 2. Purchases or leases of tangible personal property or services made by the United States government, the state of Georgia, any county or municipality of this state, fire districts which have elected governing bodies and are supported in whole or in part by ad valorem taxes, or any bona fide department of such governments when paid for directly to the seller by warrant on appropriated government funds. A sales and use tax number is not required for this exemption. O.C.G.A. § 48-8-3(1).
- 3. Sales of tangible personal property and services made to the University System of Georgia and its educational units, the American Red Cross, a Community Service Board located in this state, Georgia Department of Community Affairs Regional Commissions, or specific qualified authorities provided with a sales tax exemption under Georgia law. A sales and use tax number is not required for this exemption. O.C.G.A. §§ 37-2-6.1(d), 48-8-3(8), 50-8-44.
- 4. The sale, use, consumption, or storage of materials, containers, labels, sacks, or bags used for packaging tangible personal property for shipment or sale. Materials purchased at a retail establishment for consumer use are not exempt. A sales and use tax number is not required for this exemption. O.C.G.A. § 48-8-3(94).
- 5. Aircraft, watercraft, motor vehicles, and other transportation equipment manufactured or assembled in this state when sold by the manufacturer or assembler for use exclusively outside this state and when possession is taken from the manufacturer or assembler by the purchaser within this state for the sole purpose of removing the property from this state under its own power when the equipment does not lend itself more reasonably to removal by other means. A sales and use tax number is not required for this exemption. O.C.G.A. § 48-8-3(32).
- 6. The sale of aircraft, watercraft, railroad locomotives and rolling stock, motor vehicles, and major components of each, that will be used principally to cross the borders of this state in the service of transporting passengers or cargo by common carriers and by carriers who hold common carrier and contract carrier authority in interstate or foreign commerce under authority granted by the United States Government. Replacement parts installed by carriers in such aircraft, watercraft, railroad locomotives and rolling stock, and motor vehicles that become an integral part of the craft, equipment, or vehicle are also exempt. The exemption does not extend to private or contract carriers. O.C.G.A. § 48-8-3(33)(A).
- 7. Purchases or leases of tangible personal property or services made by the Federal Reserve Bank, a federally chartered credit union, or a credit union organized under the laws of this state. A sales and use tax number is not required for this exemption. 12 U.S.C. §§ 531, 1768 § 1768, O.C.G.A. § 48-6-97.

Under penalties of perjury, I declare that I have examined this certificate and, to the best of my knowledge and belief, this certificate is true and correct and made in good faith, pursuant to the sales and use tax laws of the State of Georgia. Further, I understand that any tangible personal property obtained under this certificate is subject to sales and use tax if the purchaser uses or consumes the property in any manner other than indicated above.

Purchaser's Name: Harris County Board of Education Sales Tax Number: _____
(IF REQUIRED)

Purchaser's Type of Business: Education

Purchaser's Address: 132 Barnes Mill Road Hamilton, GA 31811

Printed Name and Signature: Roger D. Couch *Roger D. Couch* Title: Superintendent

Telephone Number: 706.628.4206 Email: _____

Supplier must secure and maintain one properly completed certificate of exemption from each purchaser making purchases without the payment of tax.

ATTENTION: GEORGIA HOTEL AND MOTEL OPERATORS

On April 2, 1987, Act Number 621 amending the Official Code of Georgia Annotated Section 48-13-51 became effective. This Act provides that Georgia State or local government officials or employees traveling on official business should not be charged county or municipal excise tax on lodging. Sales tax is not exempted under the current sales tax law, since the payment of hotel/motel bills by an employee is ~~not considered to be payment made directly by a State agency from appropriated funds.~~ Upon verification of the identity of the State official or employee identified below, Georgia hotel and motel operators are authorized to exempt the individual from any applicable county or municipal lodging excise tax. Sales tax, however, should continue to be charged.

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

STATE OF GEORGIA	
CERTIFICATE OF EXEMPTION OF LOCAL HOTEL/MOTEL EXCISE TAX	
CERTIFICATION	
<p>This is to certify that the lodging obtained on the date(s) identified below was required in the discharge of my official duties for the State and qualifies for exemption of the local hotel/motel excise tax under the Official Code of Georgia Annotated Chapter 48-13-51 (as amended by Act 62 1, Georgia Laws 1987).</p>	
Signature of Official or Employee _____	Date _____
PRINT OR TYPE	
Name of Official or Employee _____	
Title of Official or Employee _____	
Lodging _____	Date(s) of _____

**YOUR SCHOOL NAME HERE
REPORT OF TICKETS SOLD**

EVENT TYPE: _____

OPPONENT: _____

DATE: _____

Adult Ticket Price \$ _____ - Ticket Color _____

Gate Assigned to:	Ticket Sequence Assigned:	Beginning Ticket Number Sold	Ending Ticket Number Sold	Ticket Price	Total Ticket Sales
					\$ -
				\$ -	\$ -
				\$ -	\$ -
				\$ -	\$ -
				\$ -	\$ -
				\$ -	\$ -
				\$ -	\$ -
ADULT GROSS				\$ -	\$ -

Student Ticket Price \$ _____ - Ticket Color _____

Gate Assigned to:	Ticket Sequence Assigned:	Beginning Ticket Number Sold	Ending Ticket Number Sold	Ticket Price	Total Ticket Sales
					\$ -
				\$ -	\$ -
				\$ -	\$ -
				\$ -	\$ -
				\$ -	\$ -
				\$ -	\$ -
				\$ -	\$ -
STUDENT GROSS				\$ -	\$ -

GROSS	\$ -
LESS BEGINNING CASH DRAWER	\$ -
NET CASH RECEIVED	\$ -

TOTAL TICKET SALES	\$ -
LESS CASH RECEIVED	\$ -
OVERAGE / SHORTAGE +/-	\$ -

_____ Cashier Date _____

_____ Lead

_____ Cashier/Coaching Date _____

_____ Bookkeeper Date _____

FUND	FUND ACCOUNT DESCRIPTION	BEGINNING BALANCE	DEPOSITS	SECURITY	GATE	OFFICIALS/DUES	OTHER	ENDING BALANCE
661	Athletic Booster	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
600	Athletics	\$ -	\$ 14,094.91	\$ -	\$ 96.09	\$ -	\$ 14,168.86	\$ (170.04)
676	Volleyball Gate					\$ 675.00		\$ (675.00)
677	Track Gate	\$ -	\$ 940.00	\$ -	\$ -	\$ -	\$ -	\$ 940.00
620	Baseball	\$ 1,271.74	\$ 7,705.00	\$ -	\$ -	\$ -	\$ 423.04	\$ 8,553.70
673	BASEBALL GATE	\$ -	\$ 4,712.57	\$ -	\$ 377.57	\$ 1,616.00	\$ 197.57	\$ 2,521.43
622	Basketball Boys	\$ 873.54	\$ 6,284.00	\$ -	\$ -	\$ -	\$ 4,461.04	\$ 2,696.50
672	BASKETBALL GATE	\$ -	\$ 13,190.90	\$ 2,947.58	\$ 3,622.32	\$ 5,614.00	\$ 538.12	\$ 468.88
623	Basketball Girls	\$ 111.66	\$ 355.00	\$ -	\$ -	\$ -	\$ 270.60	\$ 196.06
610	Cheerleaders	\$ 11,741.53	\$ 2,217.23	\$ -	\$ -	\$ -	\$ 13,609.50	\$ 349.26
631	Cross Country	\$ 371.43	\$ 1,870.00	\$ -	\$ -	\$ -	\$ 2,234.50	\$ 6.93
624	Football	\$ 192.69	\$ 9,451.81	\$ -	\$ -	\$ -	\$ 9,588.00	\$ 56.50
671	FOOTBALL GATE	\$ 4,035.34	\$ 29,006.25	\$ 3,173.00	\$ 2,153.03	\$ 2,916.00	\$ 14,959.86	\$ 9,839.70
625	Golf	\$ -	\$ 6,658.73	\$ -	\$ -	\$ -	\$ 6,130.00	\$ 528.73
626	Soccer	\$ 419.81	\$ 6,825.05	\$ -	\$ -	\$ -	\$ 6,506.78	\$ 738.08
671	SOCCER GATE	\$ 903.18	\$ 3,410.00	\$ 500.00	\$ -	\$ -	\$ 1,665.30	\$ 2,147.88
621	Softball	\$ 392.02	\$ 92.00	\$ -	\$ -	\$ -	\$ 470.00	\$ 14.02
675	SOFTBALL GATE	\$ -	\$ 1,038.00	\$ -	\$ -	\$ 862.00	\$ 100.00	\$ 76.00
628	Tennis Boys	\$ 81.75	\$ 2,004.25	\$ -	\$ -	\$ -	\$ 1,980.25	\$ 105.75
630	Track	\$ 435.25	\$ 6,045.74	\$ -	\$ 96.09	\$ -	\$ 4,880.97	\$ 1,503.93
632	Volleyball	\$ 1,331.00	\$ 5,487.47	\$ -	\$ -	\$ -	\$ 6,706.24	\$ 112.23
633	Wrestling	\$ (853.82)	\$ 821.00	\$ -	\$ -	\$ -	\$ 325.00	\$ (357.82)
674	WRESTLING GATE	\$ (550.65)	\$ 1,992.00	\$ 175.00	\$ 215.31	\$ 1,350.00	\$ -	\$ (298.96)
	TOTAL	\$ 20,756.47	\$ 124,201.91	\$ 6,795.58	\$ 6,560.41	\$ 13,033.00	\$ 89,215.63	\$ 29,353.76

**BANKING AND AUTHORIZED SIGNATURE INFORMATION
INTERNAL SCHOOL ACCOUNTS**

SCHOOL NAME: _____
FEDERAL IDENTIFICATION NUMBER: _____

BANK INSTITUTION: _____
CHECKING ACCOUNT NUMBER: _____
IS THIS A CHANGE IN BANKS OR ACCOUNT NUMBER? ___ YES ___ NO
IF YES, EFFECTIVE DATE: _____

AUTHORIZE SIGNATURES:

_____	_____
Printed Name	Signature
_____	_____
Printed Name	Signature
_____	_____
Printed Name	Signature

IS THIS A CHANGE IN AUTHORIZATION? ___ YES ___ NO

PRINCIPAL'S SIGNATURE: _____
DATE: _____

This form should be filed with the Internal Auditor's Office within 30 days of a change in banking information.