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ACCOUNTABILITY

Schools must establish procedures to ensure that all student activity funds are handled properly, consistent with the requirements of the State of Tennessee Department of Education Internal School Uniform Accounting Policy Manual, and in a manner that minimizes the impact on instruction. School officials are in a position of public trust and should be held accountable for that trust. Prior to authorizing or requiring collections, management should evaluate the ability of school personnel to provide adequate accountability demanded by the public. ***Local school Principals should never require, authorize, or otherwise sanction school collections that cannot be adequately accounted for.***

While the methods of recording and reporting transactions vary depending on the size of the school and the extent of computer use, basic information related to internal school fund transactions must be prepared and retained on file, regardless of the accounting methods used.

Money or property received by a school official, employee, or volunteer, acting in his or her official capacity, becomes public money or property. The money is the property of the respective school and Board of Education. Such funds must be appropriately managed and safeguarded.

Money restricted for the use of a specific group (cheerleaders, Drama, Beta Club, etc.) should be spent in such a way as to benefit those students currently in the school who have contributed to the accumulation of such funds.

Activities and events organized to raise funds for either the student body as a whole or for a select or special group or segment of the student body shall be conducted on a ***VOLUNTARY BASIS ONLY.***



Students who do not participate in such activities or events ***shall not*** be punished or discriminated against in any way. Likewise, a student's grade ***shall not*** be affected as a direct result of participation in, or ***lack of*** participation in, any fundraiser activities or events.

All students must be allowed to participate in fundraiser incentive award programs. It is prohibited to single out or to deny any student from participation in such events or gift awards.



DUTIES AND RESPONSIBILITIES OF SCHOOL PRINCIPALS

Duties and responsibilities of the individual school Principal include, but are not limited to, the following:

1. Notifying the Director of Schools and the Finance Director if they are aware of any evidence of fraud related to internal school funds.
2. Implementing and complying with the regulations, standards, and procedures contained in the State of Tennessee Department of Education Internal School Uniform Accounting Policy Manual, Tennessee Code Annotated (Volume 9), State Board of Education Minimum Rules and Regulations, Board Policy and Wilson County Schools Accounting Manual.
3. Providing for the safekeeping and handling of all school money and other school property.
4. Submitting reports and other materials to the Director of Schools and Board of Education as directed.
5. Delivering all financial records, books, reports, computer files and supporting documentation, as directed by the Director of Schools and Board of Education.
6. Assuming responsibility for equipment located at the school, including equipment security, inventory control, care and utilization.
7. Complying with purchasing procedures prescribed by the Board of Education, including bid policies and procedures established by the Board for student activity and other internal school funds. The purchase order procedure and purchase order deadline set in this manual should be adhered to.
8. Notifying the Director of Schools or the director's designee and appropriate local law enforcement agency when equipment is stolen, misplaced, or destroyed or of the building or grounds are vandalized.
9. Complying with proper procedures for the disposition or transfer of property. All information is included in the Fixed Asset and Inventory Procedures.



10. Prepares a letter requesting permission for disposal of assets that have no value or that are valued less than \$250. The letter must be on school letterhead listing the asset number, a brief description of the asset, and its current value. It must be signed by the principal and the inventory designee and then submitted for approval by the Board of Education and the Director of Schools.
11. Maintaining a current edition of the State of Tennessee Department of Education Internal School Uniform Accounting Policy Manual, Tennessee Code Annotated (Volume 9), State Board of Education Minimum Rules and Regulations, Board Policy (available on the School District's Website, July 2004) and Wilson County Schools Accounting Manual on school premises and making it available to all school personnel.

REMOVAL OF FIXED ASSETS FROM PREMISES

Any Wilson County employee who wishes to remove from the building any assets belonging to the Wilson County Board of Education must complete Removal of Fixed Assets (Form 31) and have the item inspected and the form signed by the Principal before removing the asset from the premises. Any asset removed from the premises must be signed back in with the Principal and must not be kept over the summer break.



DUTIES AND RESPONSIBILITIES OF SCHOOL BOOKKEEPER

ESSENTIAL FUNCTIONS:

1. Maintains a complete and systematic set of records of all financial transactions of the school.
2. Prepares financial statements and cost reports which reflect the school's financial status.
3. Issues purchase orders, verifies and pays invoices, organizes accounting files and reports all funds within the school to the Principal.
4. Maintains and balances subsidiary accounts by verifying, allocating, and posting transactions and reconciling all entries.
5. Complies with all federal, state and local legal requirements.
6. Keeps financial information confidential. Any vendor or individual requesting financial information must put their request in writing. Their request will be answered in a reasonable time frame.
7. Assumes responsibility for knowing and following all safety rules and proper procedures.
8. Maintains current record of new fixed asset items either purchased or donated for Inventory Control at the Central Office. The list must include item, model, serial number, room location, purchase order number and check number, if applicable. This list should be sent to Inventory Control at the Central Office on May 15th and December 15th of each calendar year.
9. Performs other duties as requested.
10. If the bookkeeper is instructed to do things other than what is set forth in the Accounting Manual, a notation must be made and attached to the request from the teacher or Principal.

The bookkeeper is not allowed to violate any of these procedures. If he/she receives instructions otherwise, he/she is to notify the Finance Director immediately.



GENERAL FIXED ASSETS

PROCEDURES

The purpose of these procedures is to provide guidelines and regulations for the Wilson County School System regarding fixed assets. Capitalization of general fixed assets is reported in the financial statements and establishes management control and continuing accountability for fixed assets acquired by governmental agencies.

Capitalization of general fixed assets includes land, buildings and improvements, machinery and equipment, and construction in progress. The amounts represented in the financial statements should be documented by an inventory listing supported with detailed records for each sheet.

It is also the school system's responsibility to ensure proper accountability of certain other purchases made with county funds that do not represent general fixed assets. This policy is to encompass that responsibility for "controllable items".

ADMINISTRATIVE PROCEDURES

A. Fiscal Responsibility

1. Board of Education

- a. Provide administrative officials with listings of inventory for which they are held accountable.
- b. Determine procedures for proper disposal and transfer of fixed assets and policy for notification to Inventory Control.



- c. Notify administrative officials of findings related to internal reviews conducted by Inventory Control or external audits conducted by the State/IPA firm of said departments and disposition thereof.

2. Inventory Control Office:

Inventory Control operates with respect to the duties of the Board of Education, which governs the operations of the schools. A full cooperative effort of all parties allows Inventory Control to maintain records in Areas of Responsibility are outlined below:

- a. Maintain inventory listings of all capital assets reported in the financial statements and of other assets (controllable) determined to be tracked by officials.
- b. Tag all assets as determined by these procedures and input of all related information to the computer system.
- c. Remove tags and retire assets from computer records upon proper notification by Board of Education.
- d. Conduct periodic reviews of all departments to determine that all assets are being properly accounted for.
- e. Prepare annual inventories for all departments of general fixed assets and controllable assets.

3. Administrative Officials

Administrative officials (principals, directors, supervisors, etc.) are responsible for the custody and maintenance of all assets purchased for or assigned to their office/school or department.

- a. Report the theft or loss of property, immediately, to Inventory Control by phone, to be followed by a letter (or approved form)



- to the Insurance Department and Inventory Control. A police report shall be obtained on all losses suspected as theft.
- b. Report to Inventory Control any assets deemed to be surplus by this department for transfer of disposal.
 - c. Any transfer or disposal of assets by administrative officials shall be documented in writing to relieve that official of said responsibility.
 - d. Allow Inventory Control access to all records necessary to aid in determining proper disclosure of fixed assets for reporting purposes.
 - e. Designate person(s) for the custody and control departmental property (departmental property coordinator). The name of this person shall be submitted to Inventory Control for direct communication purposes.
 - f. When an administrative office/or teaching position is vacated by resignation, retirement, or reassignment a signed copy of the controllable asset document must be reviewed and approved by the incoming administrative official/or teacher(this must be done in written form).
 - g. The Director of Schools may request an audit of the controllable asset inventory file on a site basis if necessary.
 - h. After the final Annual Report of Missing Assets is presented to the Board of Education and it has been determined that assets can not be located or accounted for by school personnel; then the school district personnel that the asset was last assigned to (principal, assistant principal, director, supervisor, teacher, support staff, etc) will be financially responsible for replacing the missing asset within sixty days after the report is made to the Board of Education. If an employee leaves the district before payment for the missing asset is made to Wilson County Schools, the Board of



Education reserves the right to hire a collection agency to recover the lost merchandise or the monetary value thereof.

4. Departmental Property Coordinator

- a. Maintain all records of fixed assets and controllable assets accountable to the office/school. These records would include transfers, disposals, and assets surplus to the county.
- b. Notify Inventory Control of new asset acquisitions not currently tagged.
- c. Reconcile and report differences between annual fixed asset inventory and actual physical inventory to Inventory Control.

ACCOUNTING PROCEDURES

A. Capitalization:

The following items will be capitalized in the General Fixed Asset Account Group:

1. Land
2. Buildings (includes all permanent equipment and furniture included under construction contract when facility was built).
3. Building improvements and additions that do not constitute repairs and maintenance.
4. Machinery and Equipment*
5. Furniture and Fixtures*
6. Construction in Progress



*These items will be subject to a dollar value test and/or life expectancy test. (See D)

B. Cost:

Fixed assets shall be recorded at historical cost or if the cost is not reasonably determinable, at estimated cost. Donated fixed assets should be recorded at their estimated fair value at time received.

1. Actual Cost-this will include not only the purchase or construction cost (which can be obtained through invoice, purchase order and warrant paid files) but also charges necessary to place the asset in its intended location. This includes cost such as freight and transportation, site preparation, professional fees and legal claims directly attributable to asset acquisition.
2. Estimated Cost-this will be based on as much documentary evidence as can be found to support the cost such as interviews with personnel and price level adjustments for each asset.
3. Donated Cost- these assets will be based on their estimated fair value at a time of acquisition. A determination of the fair value basis will be included with property records.

C. Accumulated Depreciation:

Accumulated depreciation will be recorded as required by the Governmental Accounting Standards Board Statement 34.

D. *Dollar Value and Life Expectancy Tests

Assets purchased with a dollar value less than \$10,000.00 and with a life expectancy of less than three years will not be capital assets in the financial statements; however,



certain items (controllable assets) will be tracked in inventory records for accountability purposes.

E. Operating/Capital Lease Assets

- Assets acquired under operating leases will not be capitalized.
- Capital lease assets will be reflected in accordance with generally accepted accounting principals.

F. Controllable Assets

Controllable assets are assets which do not meet the criteria for a fixed asset but will be included in property management's records for control purposes. Such property would include televisions, VCR's low cost computers, software and other items as desired by departments.

G. Asset Reduction

Assets no longer owned by or in the possession of the Wilson County School System shall be removed from the FIXED ASSETS.

1. Sold and/or retired-these assets will be removed from the capital asset records upon formal notification from the responsible party.
2. Obsolete-these assets will be removed from the capital asset records upon formal notification upon said determination by responsible party whether sold or not.
3. Transferred to Proprietary or Trust Fund- these assets will be removed from capital asset records upon formal notification from responsible party and shall be accounted for in the Fund.



4. Equipment definition – Equipment is defined as all items (machinery, implements, tools, furniture, livestock, vehicles, and other apparatus) with a cost of \$5,000 or more and a minimum useful life expectancy of three years. Freight charges and installation costs shall be included in the cost.

Items to be accounted for and tagged for inventory

EQUIPMENT CATEGORIES	EXAMPLES
Child's Play Equipment	Playground Equipment
Furniture	Modular Furniture
Software	Software
Transportation Equipment	Cars, Trucks, Vans, Buses
Kitchen Equipment	Oven, Stove, Mixer, Refrigerator, etc.
Maintenance Equipment	Mowers, Auto Jacks, Floor Buffers, Floor Scrubbers, Generator, etc.
Office Equipment	Copier (if not leased) Check Signer, etc.
Projectors	Opaque Projector, PC Projector
Art and Craft related equipment	Potters Wheel, Kiln, Photography Developing Equipment, etc.



Audio Equipment	Audio Mixer, Amplifier, Speakers, Hand/held/Mob Radio
Power Tools	Drill Press, Chainsaw, Circular and Jig Saws and all shop related tools
Computer Equipment	Computers, Monitors, Terminals, Printers, Scanners, Grading System Machines, etc.
Musical Instruments	All band related equipment purchased by Wilson County Schools or Booster Clubs
Home Electronics	CD player, DVD Player, Television, VCR, Digital Cameras

Items purchased by the Booster Club or PTO group become property of the Wilson County School System when the employee of the Wilson County School System becomes responsible for the use/control of the items.

Other items as designated by the office/school administrative official.



TAGGING OF NEW ASSETS

1. Tagging of all new items will be conducted throughout the fiscal year. The majority of the new items should be tagged during the annual inventory of the department or school. Any assets purchased after the inventory has been conducted should be tagged before year-end.
2. It is not possible to have all items tagged that are purchased the last few days of June. Therefore all fiscal year invoices will be collected by May 30.

LOST/STOLEN (MISSING) ASSETS PROCEDURES

1. Classifying Missing Assets
 - Assets not located for two consecutive annual inventories will be classified as missing and removed from the Fixed Assets Inventory System.
 - Any assets classified as missing will be presented in written format to the Principal or Department Coordinator at the conclusion of the inventory. A brief explanation is to be given for the missing item(s). See 2 below.
 - These assets will no longer be included in regular annual inventories. However, if an asset is located at some time in the future, it will be reactivated in the computer system and included in annual physical inventory.
 - These missing assets will be accounted for in the monthly reconciliation of the Fixed Assets system



2. Reporting of Missing Assets to the Board of Education

- The list of missing assets will also be presented to the Board of Education annually. This list will include Asset #, Manufacturer, Description, Serial Number, Created date (best estimate of acquired date), Department to which the asset belonged, historical/original cost and the depreciated value. This list will be included in the Fixed Asset Year End Report.



FIXED ASSET PROCEDURE

DISPOSAL OF SURPLUS SCHOOL PROPERTY

1. Each school should submit information about assets to be surplus directly to the Inventory Control office via e-mail. There will be a standard Excel Spreadsheet form that will be used for this function. **ASSET TAGS ARE NOT TO BE REMOVED AT THIS TIME.**
2. The Inventory Control office will compile the surplus lists from the school and submit them to all schools to determine any transfer requests. The surplus list will be sent to county offices as well. Schools/county offices will have ten (10) working days to respond by e-mail to the Inventory Control Personnel to acquire any surplus items from other schools. Inventory Control will notify both the donor school and the recipient school of the transfer.
3. The schools/county offices will be responsible for taking possession of the requested items.
4. The list of assets not transferred within the system will be compiled and submitted to the School Board for approval to sell as surplus items.
5. After Board approval, Inventory Control Personnel will list surplus items for sale in the newspaper.
6. The Inventory Control Personnel will e-mail the schools to notify them of the assets sold.
7. As Tennessee Code Annotated provides, (T.C.A. 49-6-2006) schools should sell all surplus property to the highest bidder after advertising in a newspaper of general circulation at least (7) days prior to the sale.
8. Surplus property which has no value or a value less than two hundred fifty dollars (\$250) may be disposed of without the necessity of bids as required by the T.C.A.



However, the principal of the school, the director of the local school system, and the school board chairman must all agree in written form that the property is of no value or valued less than \$250. This written declaration should also be submitted in copy to the Inventory Control Office.

9. After 7 days from the sale, if bidders have not picked up their surplus purchases, school staff will discard the items, or notify maintenance to pick up large items.

ALL ITEMS ARE TO REMAIN AT THE LOCATION WHERE THEY WERE WHEN SUBMITTED FOR SURPLUS UNTIL RETREIVED BY BIDDERS OR MAINTENANCE STAFF.

If you have any questions, please contact:

Pat Jaynes at 444-3282 ext. 7293

Or e-mail: jaynesp@wcschools.com



SCHOOL PROPERTY EMPLOYEE USE

School property must not be taken from the school premises for personal benefit.



What is the General Account?

The General Account is used to account for all money to be used for the general operation of the school or for the welfare of the entire student body. Refer to the Account Listing of names and account numbers to be used for revenue and expenditures to this account. This includes, but is not limited to, allocation from the Board of Education, rental/user fees, unallocated interest income, and donations without stipulations.

All expenditures from the General Account must benefit the school or must contribute to the welfare of the entire student body and supplement, and not replace, funds necessary to fulfill the local Board's obligation to provide an instructional program, property and equipment.

The General Account consists of separate revenue accounts and expenditure accounts. General Fund revenue should include but is not limited to, county allotments, non specific donations, parking fees, and unallocated interest income and school wide fundraisers. Total General Account expenditures (including unpaid obligations as of June 30 each year) must not exceed the beginning fund balance plus current year revenue. ***A deficit balance in the General Account (representing the net total of all account balances in the General Account) is not allowed.***

The Principal is considered to be the sponsor of the General Account.

What is a Restricted Account?

The Restricted Account is used to account for all money which is restricted for the use of a specific group (clubs, class, etc) or legally restricted for a specific purpose (BEP funds, donations, grants, FFA, Greenhouse, BETA Club, FCCLA, ROTC and class accounts, etc). Refer to the Account Listing of names and account numbers to be used for revenue and expenditures to this account.



All expenditures of Restricted Account funds must be for the purpose or group for which the funds were raised.

Each Restricted Account consists of revenues and expenditures and maintains its own identity. Expenditures in each Restricted Account must not exceed the beginning balance plus current year revenue. ***A deficit balance in a Restricted Account is not allowed.***

The Principal may be the sponsor of some Restricted Accounts such as legally restricted scholarships and donations. The Principal designates other individuals as sponsors of clubs, class and other Restricted Accounts and those sponsors become the legal guardians of those accounts.

Principal's Discretionary Account

A Principal's Discretionary Account must be a Restricted Account using account number 499.00.

The revenues for this account are restricted to the following sources:

- a. 15% of one school wide fundraiser. This must be listed on the fundraiser authorization form and approved by the Director of Schools.
- b. Snack machines
- c. Donation stipulated by the donor for this specific account

The expenditures for this account are restricted to the following source:

- a. Teacher/Student Incentives
- b. Designated Appreciation Weeks
- c. School mandated extra curriculum activities
- d. School employees mileage reimbursement



ACCOUNTING FOR ATHLETICS

Although athletic programs may benefit the welfare of the entire student body, funds raised from organized athletic programs is generally restricted for the use of the athletic program. The athletic program must be accounted for in a Restricted Account. Athletic funds received shall not be deposited into the General Fund. ***There will be no fall billing for any athletic purchases. Funds must be available and a purchase order completed before any athletic purchases are made. These purchases include reconditioning of equipment, uniforms and all basic needs of the athletic programs.*** Any purchases made for the student, in which the student receives any item, is subject to pay sales tax on the invoice. The Principal must determine which of the following fund methods will be used for accounting for these funds.

All schools with athletic programs should adhere to the following guidelines if a percentage of the gate is taken for the sport.

1. Ten percent (10%) of the varsity gate for basketball and football games will be deposited into a General Sports account at the conclusion on the season or tournament/event. This amount will not include freshman ticket sales, or season ticket sales for the varsity program. No school should take more than 10% from any sport for the General Sports account.
2. All sports should develop 2, 3, or 4 year plans for equipment and uniform needs, and have your plans approved by the Athletic Director and Principal. These plans should be reviewed on an annual basis at the beginning of each school year, no later than August 15th.



3. Your plans will help the Athletic Director and Principal decide how to allocate funds to each sport for the General Sports Account.
4. Expenditures for the General Sports account will be decided by the Athletic Director and Principal.
5. The Athletic Director and Principal should approve all requests for funds (from any sports account) before you submit them to the bookkeeper for a purchase order or check.

ALTERNATIVE FUND I

Establish one primary athletic account. Subsidiary or sub-accounts may be established to account for revenues and expenditures in individual sports (football, basketball, baseball, softball, etc.). If such subsidiary accounts are established, one or more of the subsidiary accounts may incur a deficit balance provided that the primary account for athletics (net total of all athletic subsidiary accounts) does not have a deficit balance. The Principal is considered to be the sponsor of the primary athletic account.

ALTERNATIVE FUND II

Establish a separate account for each individual sport. ***No individual sport may incur a deficit account balance.*** The Principal may designate the Athletic Director or coach as a sponsor.

All athletic schedules must be filed with the Director of Schools office thirty (30) days prior to the beginning of the season. It shall be the responsibility of the Principal or the Athletic Director to make sure that these schedules are sent timely.

All sales of soft drinks must be Coca-Cola products through June 30, 2010.



PREPARING THE SCHOOL BUDGET

The budget is an estimated plan of anticipated revenues and proposed expenditures for a fiscal year. The school fiscal year begins on July 1st and ends on June 30th.

For the General Account, the budget should present the beginning General Account balance, estimated revenues, estimated expenditures, and the estimated ending General Account balance.

For each Restricted Account, the budget should present the beginning account balance of each Restricted Account, estimated revenues, estimated expenditures, and the estimated ending balance in each Restricted Account. All teacher Restricted Accounts should be rolled into one account labeled "Teacher/Department" account (for example, Science, Math, Language Arts, etc.).

It is the responsibility of the Principal working with the bookkeeper to implement a workable school budget.

All budgets must be submitted to the Director of Finance by August 15th of each fiscal year.



TICKET LOG AND RECONCILIATION REPORTS

A Ticket Reconciliation Form (Form 20 or Form 21) is required for all events, such as athletics and entertainment, for which a fee is charged.

All admission tickets must be pre-numbered. For events in which several different prices are charged, a different color and/or numerical series for each price group must be used. The Principal is responsible for accounting for all tickets and ensuring the safekeeping of the ticket inventory (Form 23). All tickets are to be kept in a locked vault or file cabinet. Free tickets are not to be taken from the same roll as the sales for any event. If free tickets are to be issued, a separate color and number sequence must be used and logged (Form 43) for audit purposes. The free distribution of these tickets must be approved and signed by the Principal.

Prior to the tickets and Ticket Reconciliation Form being given to the ticket seller, a designated individual other than the ticket seller will count the change to be given to the ticket seller and verify the beginning ticket number logged on the reconciliation report. The ticket seller should initial this information to document verification of the information on the form.

When the event's ticket sales are complete, the ticket seller and the Principal or Principal's designee should count the cash and complete/sign the Ticket Reconciliation Form. After the event, all funds should be kept in a school vault or taken to the local banking institution for safekeeping until the form can be reconciled by the bookkeeper and the ticket seller.

If a discrepancy between the ticket reconciliation and cash balance should occur, the Principal should notify the individual responsible for the funds of the action that should be taken.



Any alternate procedures should be designed to ensure that all money that must be collected is collected and remitted for deposit.

The change used for the event may be retained in a safe place until the following game or event. Upon the conclusion of the season (football, basketball, plays, etc.) or event, the funds should be re-deposited into the bank with *a separate* receipt and deposit for the total amount used for the season or event.

All sales that are less than \$1 are not required to use tickets; however, a Count of Collections Form (Form 22) must be completed. This would also pertain to all car washes, bake sales, road blocks, etc.



PURCHASING GUIDELINES

The following are current Internal Controls which should be observed:

1. Purchases are properly authorized and do not exceed fund or account balances.
2. Goods and services ordered are for an appropriate school purpose.
3. Goods and services ordered are actually received, and all goods and services received were ordered.
4. Invoices for goods and services are correct.
5. Purchase amounts are recorded in the proper funds, accounts and fiscal year.
6. Disbursements for purchases are supported by adequate documentation.
7. Checks are written on a timely basis for the correct amount and made payable to the proper payee.
8. Bookkeeper should receive all original invoices when mail is delivered and notify the individual who made the purchase to stop by the bookkeeping office and sign the original invoice. Employees will be notified by email or a note in their mailbox to stop by and sign the original invoice.
9. Documentation supporting disbursements is cancelled in a manner which will prevent duplicate payment. Faxed invoices are not allowed. All invoices must be signed and stamped "PAID" before checks are released.
10. Purchase order requests must state account number that purchase will be made from. All teachers should be given their individual accounts and account numbers at the beginning of the school year.
11. All fundraisers, field trip admissions and bus request must have a purchase order written prior to the trip/fundraiser for \$1.00, if the correct cost is not known. Upon receiving the correct amount for the charge, the purchase order amount must be edited/signed before the check may be written.



PURCHASE ORDER PROCEDURES:

All employees must fill out a Purchase Requisition (Form 2) prior to ordering or receiving goods. Employees, not the bookkeeper, must have completed Vendor Information Form (Form 17), which includes: name, address, city, state, zip, phone number and fax number before submitting to the Principal or Assistant Principal for approval. You must have all vendor information including the tax information (if not already on file) before the purchase order may be written and the order placed. The bookkeeper will then approve or deny, depending upon fund availability, the request before it is submitted to the Principal for approval.

The complete amount, quantity, shipping costs and a description of all items must be on the requisition. Due to the variation in shipping charges, the bookkeeper has the authority to increase the amount of the designated shipping charges, as long as it does not exceed the account balance. If the invoice is less than the purchase order, the difference will be added back to the account. ***If a purchase order is requested for a specific amount, for example \$35.99 to Wal-Mart and the employee charges in excess of this amount and funds are not available in the account it is the responsibility of the employee making the purchase to reimburse the account for the overage amount.*** Funds may not be transferred from one account to another account to cover the overage on a purchase order. Purchase orders must be edited, reprinted and approved if expenditures exceed the original purchase order amount. All purchase orders are generated by the computer and must be completed prior to the order being placed with the vendor. ***Employees should allow five (5) days for the processing of the purchase order.***

A purchase order does not need to be completed for monthly contracted services (phone, long distance, radios, copier lease, fire/security, etc.) or when paying entry fees, membership applications, or travel/mileage reimbursements. You need a requisition and an approved invoice for documentation of the disbursement of funds. Yearly lease agreements approved by the Board are sufficient purchasing documentation for auditing purposes. The documentation must be on file in the bookkeeping office for reference.



If a purchase order is not obtained prior to the purchase, payment of the invoice is the responsibility of the individual making the purchase. There should never be any instance where a purchase is made without a purchase order on file. Once the purchase order is obtained, it is the responsibility of the employee to order the items.

If an individual wishes to make a purchase from a company that will not accept a school purchase order, the individual must obtain the purchase order issued in the employees name and after proper documentation is received the employee may be reimbursed. If the above procedure is not followed then it is the responsibility of the individual making the purchase for payment to be made to the company. (Taxes will not be reimbursed)

There will be no fall billing for any athletic purchases. Funds must be available and a purchase order completed before any athletic purchases are made. These purchases include reconditioning of equipment, uniforms and all basic needs of the athletic programs.

All authorized purchase orders must be used within 45 days unless it takes a long lead time for the item to be delivered. The bookkeeper has the authority to void such purchase orders after 45 days. The employee will be notified and will be responsible for stopping the order.

Upon receipt of the order, the employee will be notified by the office that the packages need to be picked up. The packing slip must be signed and dated by the teacher and presented to the bookkeeper to file with the purchase order and invoice. ***All original invoices must be signed by the employee receiving the goods, (not the bookkeeper) before payment is made to the vendor.***

After the bookkeeper has completed the proper paperwork, the check will be issued for the final balance due.



Schools will *not* pay for any unauthorized purchases that were made by a student, school employee or parent volunteer without having a signed purchase order issued prior to the purchase by the school.

All fees for various testing (AP, PSAT, etc.) must be collected prior to the purchase order being written for the testing packets. ***Tests should not be ordered unless funds are available to process the purchase order.***

The purchase of candy, food items and student gifts (Christmas, birthday or incentive awards) from class fees, fundraising collections or BEP funds is prohibited. If rewards are to be purchased and given to students items should be, but not limited to, pencils, books, stickers, etc. Craft items may be purchased for the students to use in class as instructional aids and sent home with the students after completion.

A sample copy of a Requisition (Form 2) may be found in the Forms Section of this manual.

You may purchase from EBay and Amazon.com provided all purchase order procedures are followed and you have a vendor taxpayer identification number. No restocking fees are to be paid from school accounts. If a restocking fee is charged this must be paid by the employee who placed the order.

All schools should refrain from ordering miscellaneous merchandise (books, magazines, sample products, ink cartridges, etc.) if a check should be made in advance to place and receive the order.

EMERGENCY PURCHASES:

If an emergency exists the employee must contact the Principal or Assistant Principal to ascertain what procedures to follow before making any purchase.



The first work day after the emergency, the employee must complete a Purchase Requisition and submit it to the bookkeeper for a Purchase Order.

CUT OFF DATE FOR PURCHASE ORDERS:

The cut off date for obtaining a purchase order for purchases out of the Wilson County area is April 15th. Due to backorders and shipping, all orders must be received (complete) before the current school year ends. Invoices must be completed and signed for payment by the individual that placed the order before payment can be made.

Any purchase order that needs to be obtained after April 15th must be within the Wilson County area. Such purchases for contracted services such as office supplies, football equipment, graduation expenses, food lab supplies, paper, etc. may not be subject to the April 15th cutoff. All school accounting books must be closed by June 30th, and all invoices must be received, signed and paid by this date. Invoices must accompany these purchase orders and be returned to the bookkeeper the following day for payment.

If a purchase order carries back order items which will not be shipped prior to June 30th, the bookkeeper may cancel the order and notify the employee depending on the items on back order. All textbook collections for lost or damaged books must be sent (by check) to the Central Office prior to closing the books for the fiscal year.

If an invoice is left open on June 30th, Board approval is required to carry it to the following year. This must be done in a letter form to the Director of Finance at the Wilson County Board of Education prior to June 30th.



PROPER PROCEDURES FOR SPENDING VOCATIONAL SUPPLY FUNDS

Vocational Supply Funds are to be spent on consumables for students enrolled during that current school year. "Consumables" are defined as necessary items that will not last longer than a two (2) year period. Examples of consumables are as follows:

1. Food items that are to be prepared by students in a learning atmosphere. You can purchase dish cloths, sponges, dish towels, pot holders;
2. Lumber for student projects, nails, screws, fasteners;
3. Cleaning supplies, disinfectant, dishwashing liquid, soap, handiwipes;
4. Instructional supplies, ink cartridges, paper, discs, calculators with or without a tape, electronic student kits, lead, pencils, pens, marking pens, poster board, ink, scales, triangles;
5. Small hand tools that can include hammers, replacement sockets, wrenches, pliers, extension cords, ladders, pots, pans, misc. cooking utensils, re-chargeable drills, air guns, air nailers, handheld mixers;
6. Universal precaution consumables, tape, bandages, rubber gloves, instructional kits, dissecting kits, tissue, culture material, cotton swabs, Q-tips;
7. Horticultural supplies and culinary supplies used for classroom teaching/learning are not subject to tax. All other items are subject to state sales tax (this includes all trays, inserts, pots, baskets, soil, seed, plugs, rooting and cuttings);
8. Sewing supplies, patterns, material, pins, needles, thread, scissors, tape measures, needles for sewing machines;
9. Instructional aids, blank videos, memory for computers, mediator from computer to television, books, workbooks, software, Microsoft office tutorial for Microsoft office.



ITEMS NOT ACCEPTABLE

Video cameras, digital cameras, printers, computers, LCD projectors, televisions, vcr's, cd players, microwaves, Microsoft office, front page, dream weaver, stereos, stoves, refrigerators, freezers, sewing machines, large mixers. Promotional items for your program are not acceptable. This includes jackets, shirts, caps and pins.



PURCHASING CARD LOGS

If a school has a purchasing card a log, (Form 11) must be kept on each purchasing card number issued by the various vendors. When an employee or Principal is requesting to use the purchasing card, you must log the date the employee or Principal picks up the card, the employee or Principal must sign for the card, the purchasing card number and the date the employee or Principal returns the card.

All cards must be turned in the following day after the purchasing card is signed out in the bookkeeper's office unless prior agreement has been made with the Principal and the bookkeeper. Purchasing cards issued and kept over the weekend or holidays are *prohibited*.

SECURITY:

All cards must be in a locked file cabinet or vault when not in use. Signing the cards in and out on the log is the responsibility of the bookkeeper. Employees are not allowed to use the cards without prior approval.

PAY OFF PROCEDURES:

All charges made within a monthly pay cycle must be paid in full upon receipt of the monthly statement. No partial payments are to be made. No late fees or interest are to be paid.



BOOK FAIR PURCHASES

All money collected from Wilson County students to purchase items from vendors such as Scholastic Book Clubs, Art to Remember and any other affiliated companies must go through school bookkeeping. This allows for proper receipts and disbursements. After the money has been properly receipted, the bookkeeper will issue a purchase order and the order can be submitted. The number of book orders a teacher is allowed to submit per grading period is up to the principal's discretion. This activity should not take away from teaching time or interfere with school wide fund raising events. If the teacher receives incentives for participating in this type of a program, these incentives become property of the classroom.

CREDIT CARDS

Credit Cards such as, but not limited to; American Express, Discover Card, MasterCard, Visa, and gas cards are strictly prohibited.



FUNDRAISERS

Effective July 1, 2004, all Fundraiser Authorization Forms (Form 5) will be pre-numbered and kept in the bookkeeper's office along with a Fundraiser Authorization Log (Form 45). All forms must be submitted to the Director of Schools for approval at least 20 days prior to the activity. Authorization should include the following information for the Director of Schools:

1. A list of the proposed activity;
2. Purpose of the fundraising activity, be specific;
3. Amount expected to be collected and proposed uses of funds;
4. Present balance in fund account;
5. Expected student involvement in fundraiser activity (school-wide or individual group);
6. Anticipated beginning and ending dates of fundraiser;
7. Margin of profit and how the school will receive the funds.

Resale activities that do not generate a profit may be conducted at the discretion of the Principal, unless otherwise provided by Board policies. The only exception is Book Fair purchases for classroom use. Those purchases are tax exempt.

The fundraiser must be concluded by the ending date on the Fundraiser Authorization Form. According to Board Policy 6.7011 page 3 of 3, allows principals to give individual award prizes with discretion.

All fundraiser collections submitted to the bookkeeper must reference the Fundraiser Authorization Number given to that fundraiser, and the Fundraiser Authorization Number must be recorded on the receipt for each deposit. The Principal is responsible for providing the teacher and the bookkeeper with a copy of the Fundraiser Authorization after it is approved by the Director of Schools.



All fundraisers that generate a profit require a purchase order. Purchase orders can be written for \$1.00 then edited/reprinted and signed prior to issuing payment. Attach a copy of the Fund Raiser Authorization Form with complete purchase documentation and a copy of the Fund Raiser Summary Report to the final payment check.

The school director does not need a copy of the Fund Raiser Summary Report.

Sales tax must be applied to all fundraisers. Any individual group or organization must pay tax on each and every fundraiser.

A school should not pay sales tax to an out of state vendor on items purchased for resale unless the vendor has supplied a Tennessee Sales Tax Identification Number. ***When sales tax is not paid by the vendor, the school is liable for the sales tax on the purchase.*** If an in state or out of state vendor refuses to charge sales tax on items purchased, the school must contact the Department of Revenue and submit to them the sales tax due on the items purchased.

A Fundraiser Summary Report (Form 6) must be completed by the teacher and bookkeeper at the end of the fundraiser. A copy must be kept on file for audit purposes.

All sales of soft drinks must be Coca-Cola products through June 30, 2010.



INCENTIVE PROGRAMS TEACHERS

The cost of teacher incentive luncheons, awards, gift certificates, etc. *should not* be taken from the General Account. If incentives are to be given, the allotted funds must come from another account (coke funds, snack machines). The funds must be set up in a separate Restricted Account. The Principal must document in writing (shall be on file with bookkeeper) an allocation of source of funds for these types of programs by August 1st of each fiscal year.

If gift certificates are to be awarded, a copy of the certificate must be made, and the individual that receives the certificate must sign for the award (Form 4). This should be kept on file with the purchase order, invoice and check with an explanation for the award being given. If awards are to be accepted by an employee for any fundraiser company such acceptance to receive the incentive must be submitted to the Board of Education for approval.

INCENTIVE PROGRAMS STUDENTS

A teacher is allowed to collect funds from students in order to have incentive parties (pizza, popcorn, ice cream etc.); however, teachers are *not* permitted to use class fee funds collected for student incentive parties.

No teacher is allowed to make a *profit* from the student collections, and all funds collected from students must be submitted to the bookkeeper and a check written for each incentive party.



All students must be allowed to participate in fundraiser incentive award programs (pizza party, coke party, popcorn, ice cream etc.). It is prohibited to single out or to deny any students participation in such events or gift awards.

It shall be the responsibility of the Principal to monitor the incentive parties to make sure that they are not excessive and do not interfere with the instructional time for students.



COPIERS (Effective July 1, 2004)

All copier revenues and expenditures must be accounted for in a Restricted Account (Account Name: Copiers, Account Number: 443.00) (do not USE the General Account until all county allocations have been used). If copier expenses are used from another account the school shall notify the Director of Finance with the total amount paid from other funds with their June 30th financial report.

All copier leases must be approved by the Board of Education on an annual basis unless a multi-year lease was approved by the Board. If agreements are to be signed for period of more than one year, cost analysis and savings must be submitted before approval can be made. All lease agreements are contingent on availability of school funds at each location.

All copier allocations are to be used for copier and duplicating machine charges only (monthly billing charges, toner, staples, paper, maintenance, etc.).

The cost of laminators and laminating supplies, poster makers, etc. are not to be taken from the copier account.

A restricted sub-account may be added under the copier account for the above cost/expenditures.
Example: 443.01 Laminating



USE OF COPYRIGHTED MATERIALS

To reduce the risk of copyright infringement, the Wilson County Board of Education shall require the following:

1. All employees shall adhere to the provisions of the United States Code regarding the copying and/or the use of copyrighted materials;
2. In the case of computer software, the ethical and practical problems caused by computer software piracy shall be taught in all computer courses;
3. The Director of Schools shall establish specific regulations regarding the copying, distribution and use of copyrighted materials for instructional purposes; and
4. The Principal of each school shall establish practices which will enforce this policy at the school level.

If a teacher is making excessive copies of textbooks, the teacher should contact the textbook coordinator at their respective school and the textbook coordinator is to immediately contact the Director of Schools.



INSURANCE BONDING OF EMPLOYEES

Employees of the local Board who handle money and accounting records of individual schools must be bonded in accordance with Tennessee Code Annotated 49-2-110. A blanket bond covering all applicable employees is provided by the Board of Education. Total amount of this bond for each employee is \$100,000. The Director of Schools is covered by the amount set by state laws or the bonding company.



DEPOSIT SLIPS

Deposit slips must be completed in duplicate. All checks should be listed individually on the deposit slip, a Teacher Collection Log (Form 8), or a typed Excel Spreadsheet, itemizing the name of the payee and the amount. The beginning receipt and ending receipt for each deposit must be listed on the deposit slip. Your deposit analysis must agree with your daily deposit.

INVESTMENTS

All schools are permitted to purchase certificates of deposit for their location only with approval of the Director of Schools; however, savings accounts are prohibited.

(State of Tennessee Department of Education Internal School Uniform Accounting Policy Manual, page 6-1)

BANK ACCOUNTS

Bank accounts may only be established and maintained in financial institutions whose deposits are federally insured, properly collateralized or the Financial Institution is a member of the State of Tennessee Collateral Pool.

Most banks offer interest bearing checking accounts. Each school is responsible for ensuring maximum returns on all cash balances.

(State of Tennessee Department of Education Internal School Uniform Accounting Policy Manual, page 6-1)



CHECKS

All funds must be disbursed by pre-numbered checks. A check must *not* be altered, erased or destroyed. Should an error be made in preparing a check, the check must be voided from the system and the word "VOID" should be written on the face of the check, dated by the bookkeeper, and a brief description added for why the check was voided. The signature sections should be removed and the check should be retained in a void file for future reference and audit purposes. ***Blank checks must not be signed in advance of preparation and issue.*** No check can be made payable to "***CASH***".

All copies of checks and/or check stubs should be filed with the purchase order and paid invoices for proof of payment. It is not necessary to file the checks in numerical order. It is the decision of the bookkeeper as to the method used in filing paid invoices and checks.

SIGNATURES ON CHECKS

Two signatures are required on all checks. In most cases, the Principal and the bookkeeper must sign the check; however, a third party should be on record with the bank in case of emergencies. Authorized signature cards must be kept current with the bank. Before signing checks, each signatory should review the adequate supporting documentation (vendor invoices, purchase orders and signature of receipt of goods and services). ***Signature stamps are not allowed.***



REPLACING LOST OR STOLEN CHECKS

If a replacement check is to be written, it is necessary to stop payment on the original check before issuing the replacement. The check that was lost or stolen should be voided from the accounting program and a new check issued for the same amount and on the same account. The bank will require you to provide information on the lost/stolen check for their records and information on the new check issued. ***The stop payment must be done prior to mailing the newly issued check.***

OUTSTANDING CHECKS

All checks outstanding for more than one year should be cancelled (written off) by June 30th of each year (refer to Technology Resource Associates School Fund Accounting System Manual Page 22). The check should be posted back to the account from which the funds were issued.

BAD CHECKS

Checks returned for insufficient funds are returned directly from the banking institution to ePayments Education Financial Services for collection. ePayments will notify the bookkeeper when a NSF check has been turned over to them for collection. The full face value of the NSF check will be deposited into the school's checking account. There is no processing fee for this service.



School wide notification on return checks maybe sent via e-mail to notify faculty and staff not to accept checks on repeat offenders.

Each school must have posted upon entrance of the building notifying the public and student body of the collection of checks through the ePayments Educational Financial Services. Collection of returned checks is not permitted in the school. All inquiries and questions must be submitted to ePayments Educational Financial Services.

The schools are not allowed to hold report cards for a returned check unless a debt is owed the school. This would include fees that cannot be waived that include fines for late returned, damaged or lost library books, damaged or lost textbooks, workbooks, and other school property, fines for parking violations while on school property, non-resident tuition charges, security deposits for use of school property for participation in extra curricular activities, school lunches and any debts incurred pursuant to Rule 0520-1-3-03(13), Withholding of Student Grades for Debts Owed to the School.

PERSONAL CHECKS/CASHING

Personal checks may be taken for payment of goods and services and other school charges, but ***must not*** be cashed for the purpose of making change or as an accommodation to individuals, ***including school personnel.*** Checks should be accepted for the exact amount of the purchase only. Teachers or employees may ***not*** keep the cash collected and write a personal check for the cash amount. Change must not be refunded to a student if the check exceeds the amount of the purchase or fee owed to the school system.



CUT OFF DATE FOR RECEIVING CHECKS

There is no cut off date for receiving checks due to the guarantee collection of NSF checks by ePayments Educational Financial Services.

In many cases it is necessary to post a date that would coincide with the closing of the school year in order to maintain that the collection can be made before a student graduates or moves to another school.

REFUNDS

Refunds should be disbursed only in the form of a school check after a Refund Authorization Form (Form 12) as been submitted. A refund should only pertain to textbooks, library books, and overpayment of a school fee.

The refund should be sent to the parent/guardian of the student. Funds should not be issued to the student (page 5-17 State of Tennessee Department of Education Internal School Uniform Accounting Policy).

BANK RECONCILIATION

Bank balances must be reconciled with the cash balances presented in the accounting records as of the end of each month. Bank reconciliations should be prepared within ten (10) days of receipt from the bank.

Effective July 1, 2004, all imaged copies must be of the front and back of the check. Each school is responsible for contacting their bank to see that this process is followed.



Cancelled checks or imaged copies must be retained on file with the applicable bank statements for future reference and audit purposes and should not be filed with paid invoices or purchase orders.

Deposit slips or imaged copies should also be filed with the bank statements for future reference.

See the Technology Resource Associates School Funds Accounting System user's guide for the month end reconciliation checklist for balancing the bank balance.

BANK PLEDGES

FDIC insurance only covers \$250,000 of funds on deposit with any banking institution.

If the checking account held by the school is in excess of \$250,000, you must contact the banking institution and request that you be mailed a monthly report of the guaranteed pledge for that banking institution. If the bank is a member of the State Tennessee Collateral Pool, you only need a letter from the bank verifying their membership.

This *must* be kept in a separate folder or notebook for the auditor. ***DO NOT FILE THIS REPORT WITH YOUR MONTHLY REPORTS.***



BORROWING AND LENDING

Individual schools are not permitted to borrow or loan money for any reason or for any purpose.

INTEREST EARNED ON BANK DEPOSITS AND INVESTMENTS

Interest earned on checking accounts is considered the property of the General Account. Interest earned on Certificate of Deposit's must be recorded in the account for which it pertains.

When interest is added to a bank or investment account, the bookkeeper should make a deposit to that account prior to the month end before closing the monthly accounting ledgers.



SAFEKEEPING OF CASH

All school fund collections ***must be deposited in the bank within three (3) banking days*** after the funds are received. When possible, school collections should be deposited daily. A night deposit should be used as necessary to comply with these provisions. Each location must make arrangements with the bank in order to obtain keys if they are using the night deposit.

School collections should ***never*** be taken home by individuals for safekeeping or left at a school overnight unless it is stored in a school safe or vault. When a safe or vault is used for collections and records, the following procedures should be followed:

1. The combination or key to the safe or vault should be changed whenever there is a change in personnel who has access to the vault.
2. The combination or key should be changed at least once every two years or more frequently as deemed necessary.
3. The combination or key should not be accessible to unauthorized persons.
4. The collections should be turned in daily. The teacher is responsible for all funds collected within the classroom. ***If funds are left in the room and are stolen, the teacher is responsible for repayment of the funds.***

In the event the school incurs a loss of cash or property, the Principal must communicate the loss immediately to the appropriate law enforcement officials and the Director of Schools to allow the Board of Education to report the loss to the appropriate insurance companies in a timely manner.



REVENUES/RECEIPTS

Teachers/others who collect money should prepare a collection record (pre-numbered receipt, collection log, etc.) for each separate activity. ***All collections by teachers/others must be remitted to the bookkeeper daily or more frequently, if necessary.***

Pre-numbered receipt books or a Collection Log (Form 8) must be used for all collections. The receipt book should be issued by the bookkeeper at the beginning of the school year. This book should contain a three (3) part receipt. The first copy should be written and given to the payee. The second copy is taken to the bookkeeper along with the related collections, and the third copy is for the teacher/other responsible for the collection.

Teachers/others are accountable for all pre-numbered receipts, including voided receipts, issued to them by the bookkeeper at the beginning of the school year. All copies of every voided receipt should be retained by the teacher/other.

The receipt must identify the payer, the amount remitted, and the date. If the receipt itself does not identify the purpose(s) for the payment and the corresponding amount(s), other documentation must be attached to permit the bookkeeper to record the transaction.

Receipts are to be made for all collections (athletics, classroom, extra-curricular activities) and must be turned in to the bookkeeper when the collection is made.

Some schools may choose to use a Collection Log rather than pre-numbered receipts. This procedure is easier to control at the elementary level rather than middle school and high school level. School pictures, annuals, field trips, club dues, plant sales, drama sales, band collections, choral fees, etc., are collections that are often recorded on collection logs.



The log documents the name of the school, the purpose of the collection, the name of the teacher/other or club/class, the payers, the date(s) of collection, and the daily total. When daily collections are completed, the collections should be counted by the teacher/other and reconciled with the daily total on the collection log. Noted errors (if any) should be corrected and unexplained differences should be documented. If errors have occurred, this matter should be discussed with the bookkeeper and Principal.

All collections must be turned in to the bookkeeper daily or more frequently if the teacher/other feel it necessary for the safeguarding of money. Money should be turned in daily in collection envelopes, zipper bags, or sealed envelope with the collection log or pre-numbered receipts inside. Upon receipt of the funds, the bookkeeper will supply the teacher/other with a computer generated (signed) receipt for their records. If using the collection log the teacher/other should keep a copy for their records. These logs and receipts should be kept by the teacher/other for three (3) years.

Daily collections from any source should never be used for the purpose of providing change for events. When additional funds are needed for the purpose of providing change for events, a check should be written to the individual that will be receiving the check (signed and cashed by the bookkeeper or person responsible for the event). Upon the conclusion of the event the change must be redeposited the following day on a separate receipt and deposit reflecting the amount re-entering the account. A copy of the receipt must be given to the individual receiving the change from the bank. The deposit ticket must read “redeposit change/event”.



PETTY CASH

The use of a petty cash fund is *not allowed* by the Wilson County School System.



DONATIONS

Legally restricted donations or allocations to individual schools must be used in accordance with the stipulations placed on their use by the contributor. Any stipulations as to the use of funds must be in writing by the donor; however, they may not violate the Wilson County School Systems mission statement.

All donations or gifts must be approved by the Wilson County Board of Education prior to use of the donation. A copy of the Agenda Request Form (Form 19) should be sent to the Director's Office for Board approval.

Each school *must* have a Donation Log (Form 44) in the main office where each donation is logged in prior to the Agenda Request Form (Form 19) being sent to the Director's Office for Board approval.

COLLECTIONS FOR CHARITABLE GROUPS AND NEEDY FAMILIES

All schools should refrain from collecting funds for needy families and charitable organizations. When possible the students should collect commodities (toys, clothing, personal hygiene products, school supplies, canned food, etc.). If funds are collected for any group or individual the total amount collected must be deposited into the school books and the total amount collected must be expended to the group or organization (Red Cross, Cancer Society, Habitat for Humanity, etc.).



TRANSFERS

A transfer is considered a donation or gift to the receiving account. Internal school funds may not be transferred from a Restricted Account without a Transfer Authorization Form (Form 13) from the club sponsor that raised the funds.

Supporting documentation authorizing such a transfer must be retained on file for future reference and audit purposes.

Each primary account in the Restricted Account must be self supporting. ***Therefore, transfers shall not be made from the General Account to a Restricted Account to eliminate an account deficit.***

A Restricted Account can move its account balance to the General Account only if a class graduates or club dissolves. The Restricted Account for clubs must be dormant for one fiscal year before funds can be transferred to the General Account. (See Form 14)



TRANSFERS FROM VOCATIONAL ACCOUNTS TO VOCATIONAL EXTRA ACCOUNTS

At the close of each fiscal year, if a vocational teacher has not spent his/her allotted vocational supply funds received from the Board of Education, these vocational funds must be transferred to the Vocational Extra Account.

All school vocational teacher accounts must have a zero balance by the end of the June 30th fiscal year. You are *not* permitted to transfer from one vocational teacher account to another vocational teacher account for any reason or to pool funds for the following school year.

Any transfer that takes place from a vocational teacher account must have a completed Transfer Authorization Form (Form 13 or Form 14) prior to the transfer from the vocational site instructor at each location.

Effective July 1, 2008 all funds remaining in the vocational accounts or vocational extra account on June 30th must be sent to the Vocational Center, in check form, with a copy of the receipts and disbursements reports stating the teacher name and balance unused.



MONTH END REPORTS

The following reports must be run at the end of the month and kept on file in a notebook for audit purposes.

1. All Bank Records – statements, checks and deposit slips;
2. Deposit Summary Report (Form 35) – listing of all checks and deposit slips for the entire month;
3. Receipts and Disbursements (Form 36) – month end – detail report including beginning year balances and encumbrances;
4. Monthly Purchase Order Report and Open Purchase Order Report (Form 37);
5. Open Encumbrances;
6. Monthly Check Register (Form 38);
7. Monthly Receipt Register (Form 39);
8. Journal Entry Register (Form 40);
9. Void Check Register (Form 41); and
10. Optional Reports – account history for each account to be distributed to teachers on a monthly basis.

CENTRAL OFFICE REPORTS

The following reports are due the Central Office:

Effective July 1, 2007 a Receipts and Disbursements Report (detail report, including beginning year balance, including encumbrances), and the Fee Waiver monthly report should be sent to Pat Jaynes at the Central Office after the books are closed each month. ALL REPORTS ARE TO BE SIGNED BY THE PRINCIPAL AND BOOKKEEPER AND THE ORIGINAL COPY SENT TO THE CENTRAL OFFICE. No faxed copies will be accepted due to the clarity of the report.



1. Year End Report – Receipts and Disbursements report (summary report, including beginning year balance) with the date range July 01 through June 30 of the fiscal year just ending. This report must be submitted to the Central Office by **July 15** of each year. All reports must be signed by the Principal and Bookkeeper prior to submitting to the Central Office.

YEAR END AUDIT INFORMATION

Each school will be mailed the following by the Independent Auditor:

- Internal Control Questionnaire (Form 32)
- Internal Control Information Sheet (Form 33)
- Internal Control Accounts Payable (Form 34)
- Two letters from Auditor

In addition, you will also be asked to sign a bank authorization form (will be mailed to you by auditor) for release of information to the auditor from your banking institution.

All forms are self explanatory; however, if assistance is needed you may contact the Central Office.

It is very important that you complete these items and return them to the Independent Auditor as soon as possible.



COUNTY EMPLOYEE PAY STATUS

No county employee may earn funds through any school without said funds being sent to the central office for distribution on the employee's payroll check, with the exception of TSSAA referees. This allows for social security and retirement funds to be properly reported for the employee.

All employee earnings for camps, tutoring or after school programs that are held on school property where the student is charged a fee for that service *must* be sent through the payroll department at the central office for disbursement on the employee's check.



1099 INFORMATION

Any individual that is not a county employee and earns funds from the Wilson County School System is subject to tax deductions. Each school is responsible for **accurately reporting** to the Central Office the amounts paid to each individual, the correct name, address, city, state, zip code, phone number and social security number of each individual (Form 17). An individual that earns more than \$600 from the Wilson County School System must be reported to the Internal Revenue Service by January 31st of each calendar year.

Electronic Reports will be sent out from the Central Office for bookkeepers to complete and return to the Central Office in order for 1099 Forms to be issued to the individual. Manual reports from schools will not be accepted.



VENDOR TAX INFORMATION

Any vendor that does business with Wilson County Schools is required to have a copy of their W-9 (Form 18) or vendor registration form on file at each school. If said vendor does not have a tax identification number they must supply the school with a social security number. The Tax Information Sheet (Form 17) must remain on file at each location as long as you do business with this vendor. Periodic checks with the vendor should be done in order to make sure the business has not sold or changed ownership or tax identification number.



STUDENT'S FINES AND FEES

All schools are required by school personnel to collect money on behalf of the Board of Education that must be accounted for in the school's accounting records. Fines and fees for damage to property, textbooks, equipment, etc. fall into this category for collection. Such fees must be remitted to the Board of Education by check and a receipt must be obtained from the Board of Education. ***Do not hold funds in a cash drawer until the end of the year.*** Do not give a cash refund to parents or students. All refunds from your location must be in the form of a check to the individual with the Refund Authorization Form (Form 12) attached with an explanation for the refund.

See Form 42 for required fees per class approved by the Wilson County Board of Education on a yearly basis.



WAIVED FEES

The waiver of fees is possible if the student has been verified for and receives free and reduced school lunches (TCA 49-1-302; Section 55 of Chapter 535 of the Public Acts of 1992). Forms are distributed to each student at the beginning of the school year. Incoming students after this date may pick up a form in the schools main office. Once the form has been completed by the parent/guardian they will be submitted to the Food and Nutrition Department of the Central Office for approval. Weekly approval sheets are distributed to the cafeteria managers, Principal and school bookkeeper.

For your convenience, I have reproduced the statute and the State Board rules in regards to school fees.

T. C. A. § 49-2-114. School fees; waiver

a) LEAs shall establish, pursuant to rules promulgated by the state board of education, a process by which to waive all school fees for students who receive free or reduced price school lunches.

(b) "School fees" means:

(1) Fees for activities that occur during regular school hours;

(2) Fees for activities and supplies required to participate in all courses offered for credit or grade;

(3) Fees or tuition applicable to courses taken during the summer by a student; except that nonresident students regularly enrolled in another school system may be required to pay fees or tuition for such summer courses; and (4) Fees required for graduation ceremonies.

TN ADC 0520-1-3-.03(c) School fees are defined as:

- 1. Fees for activities that occur during regular school hours, including field trips, any portion of which falls within the school day;*
- 2. Fees for activities and supplies required to participate in all courses offered for credit or grade, including interscholastic athletics and marching band if taken for credit in accordance with local board policies;*



3. Fees or tuition applicable to courses taken for credit or grade during the summer by a student; except that non-resident students regularly enrolled in another school system may be required to pay fees or tuition for such summer courses;
4. Fees required for graduation ceremonies;
5. Fees for a copy of the student's record; and
6. Refundable security deposits collected by a school for use of school property for courses offered for credit or grade, including interscholastic athletics and marching band if taken for credit in accordance with local board policies.

TN ADC 0520-1-3-.03(d) School fees do not include:

1. Fines imposed on all students for late-returned library books; parking or other traffic fines imposed for abuse of parking privileges on school property; or reasonable charges for lost or destroyed textbooks, library books, workbooks or any other property of the school;
2. Debts incurred pursuant to Rule 0520-1-3-.03(13), Withholding of Student Grades for Debts Owed to the School;
3. Refundable security deposits collected by a school for use of school property for participation in extracurricular activities;
4. Costs for extracurricular activities occurring outside the regular school day including sports, optional trips, clubs or social events; and
5. Non-resident tuition charged of all students attending a school system other than the one serving their place of residence.

The school will be given \$45 per year for each student who qualifies for fee waivers. If the charges incurred are more than \$45 per student, then the school will be responsible for the excess costs. ***A charge to other students to absorb the difference is prohibited.***

Fee waiver funds will not be supplied to the schools until the student has been approved by Food Nutrition and his/her name appears on the Student Roster for Free and Reduced Lunch. All schools must request in writing the amount of fee waiver per student as funds are needed to the Central Office.

If a student is on fee waiver and is transferred to MAP Academy during the school year, no funds are to be transferred to MAP Academy for that student.



GRANTS/SCHOLARSHIPS

Grants and scholarships for educational purposes made available by the state, federal government or private entity may be sought by the school system but only when the conditions of their availability are in harmony with the purpose and policies of the Board and the laws of the state and county. Principals may apply for and receive grants, but funds must be recorded in a separate Restricted Account (State of Tennessee Department of Education Internal School Uniform Accounting Policy Manual: Section 4-31). All related cash receipts and disbursements must be recorded in this account. In addition, a grant activity schedule as described in the accounting and reporting section of the State of Tennessee Department of Education Internal School Uniform Accounting Policy Manual (Section 7) must be prepared. ***Grant funds must not be deposited into the general account.***

Scholarship funds must be deposited in a separate Restricted Account. If a school has more than one scholarship, a separate account must be set up for each scholarship.



Basic Education Program Funds (BEP)

Effective July 1, 2004 – All funds received for BEP (\$200 per teacher) must be deposited into a separate BEP account for each teacher. Funds are not allowed to be deposited into the teacher’s classroom account. All funds must be spent by April 15th of the calendar year. All unused funds shall be transferred into the BEP Extra Account at the end of the school year. At the beginning of the new school year, the committee shall decide how the balance may be spent.

Each certified staff (with the exception of librarians, guidance counselors, Assistant Principals, Principals) will receive \$200 at the beginning of the school year.

Tennessee Code Annotated 49-3-359(a) states “there is included in the Tennessee BEP an amount of money sufficient to pay two hundred dollars (\$200) for every teacher in kindergarten through grade twelve (K-12). **This money shall be used by the teachers for instructional supplies (test prep, weekly readers, vocational lab supplies, teacher resource books, etc.) it cannot be used to purchase equipment for the classroom.** One hundred dollars (\$100) *shall* be spent for such purpose as determined by each teacher with the exception of; the purchase of candy, food items and student gifts (Christmas, birthday or incentive awards) from class fees, fundraising collections or BEP funds is prohibited. If rewards are to be purchased and given to students items should be, but not limited to, pencils, books, stickers, etc. Craft items may be purchased for the students to use in class as instructional aids and sent home with the students after completion.

The second one hundred dollars (\$100) *shall* be pooled with all such teachers in a school and spent as determined by the Basic Education Program Funds (BEP) Committee (consisting of five (5) teachers voted on by the entire faculty, **this BEP Committee must not be the Advisory Council Members**) of such teachers for such purpose. A list of the committee members and the voting process must be on file in the bookkeeper’s office for further reference. The voting process must be done on a yearly basis. The purpose of this pool is to permit purchase of items or equipment that may exceed an individual teacher’s allocation, for the benefit of all teachers at the school and



the enhancement of the instructional program, and ***shall not*** be used for basic building needs such as HVAC, carpets, furniture, items or equipment for the teacher's lounge, or the like."

Guidance Counselors shall receive \$300 per year. These funds are restricted to guidance instructional materials only. These funds may not be used for copier charges, paper, and general office supplies. Office supplies ***shall*** be supplied by the General Account.

The Special Education Teachers shall receive \$150 per year to be used for classroom instructional materials.

The Principal does not have the discretion to dictate how these funds can be used.

Teachers may not pool such funds from year to year. Funds received must be spent in the fiscal year received. If funds are not used, the balance at the end of the fiscal year shall be transferred to the BEP Extra account. The BEP Committee shall then decide how the balance shall be spent. Minutes of this BEP Committee should be sent to the Central Office within ten (10) days after each meeting.



COUNTY ALLOCATIONS (PE, MUSIC/CHORUS, ART)

At the beginning of the school year, each school shall receive an allocation for PE, Music/Chorus, and Art. If you do not have a Music Department in your school, you will not receive an allocation. The amount received is based on the student enrollment at the end of the previous school year.

Each school shall form a committee to vote on the disbursement of these funds. ***The committee shall consist of three (3) teachers (these three (3) shall not be on the same committee as the Basic Education Fund or the Faculty Advisory Council).*** A list of the committee members and the voting process must be on file in the bookkeeper's office for further reference. The voting process must be done on a yearly basis.

All ADA funds must be used for consumable and educational equipment for the department or classroom. Example: instructional equipment, musical instruments, sporting equipment, art supplies, drama props, etc. These funds should not be used for bus transportation, student incentives, spirit wear, etc.

Each teacher that receives funds must have a separate account set up for receipt and expenditure of funds (account range 433.00). ***These funds must not be deposited into the regular PE, Band, Chorus or Art accounts. Any unused funds remaining on June 30th may be carried over for the following years use. Funds should not be transferred to the ADA extra account, but left in the existing account.***



TRAVEL AND CONFERENCES

Student activity funds and the General Account *must not* be used to pay for travel expenses for employee or teacher development, conferences, seminars, registration fees, etc. of school personnel.

All requests for travel to authorized school functions should be submitted on a Request to Attend Conference/Conventions (Form 24 available on Website) and should be in accordance with Board policy. In order to be reimbursed, sales tax excluded, you must have a copy of your original request and your email confirmation approving the travel. All documentation and itemized receipts (a total charge card amount will not be accepted) of travel expenses should be attached to a Travel and Expense Voucher Request (Form 3) for consideration for reimbursement.

ADA and BEP funds can not be used for travel, conferences or substitutes.



TRAVEL ADVANCES

Advances given to school personnel for authorized school activities must be made by a school check payable to and given directly to the responsible individual.

When possible, payment should be made directly to hotels, seminar coordinators, etc. rather than advances made to the individuals.

Within two days after returning from the trip, a Travel and Expense Voucher (Form 3) should be completed and submitted to the bookkeeper, along with invoices and other supporting documentation. The employee and bookkeeper should reconcile all travel advances with the related travel claim and all receipts to ensure that all school money has been properly accounted for. No employee should be reimbursed for state sales tax.

If adequate supporting documentation is not included with the travel claim, the employee is responsible for the payment of funds to the school to cover the difference.



MILEAGE REIMBURSEMENT BOOKKEEPERS AND SECRETARIES

Funds *may* be set aside by each school to reimburse the bookkeeper/secretary for trips pertaining to their duties (banking, post office, central office, trips between schools, etc). The amount per mile to be reimbursed is set by the State of Tennessee Guidelines (to view rates access the Department of Finance web page www.state.tn.us/finance/ Click on travel reimbursements; then click on travel regulations; then go to options and scroll down to comprehensive travel regulations). A travel and expense voucher (Form 3) must be completed before a reimbursement can be made. Proper purchasing procedures should be followed. The employee must complete a requisition form and submit to the Principal for approval and payment.

You may find a copy of the Travel and Expense Voucher (Form 3) in the forms section of this manual.



RESALE ITEMS

All items that have been purchased for resale (auto mechanic items, book store items, T-shirts, cabinets, bookshelves, outdoor buildings, plants, potting soil and pots, etc.) and will generate a profit *must* have sales taxes paid when purchased.

All fundraisers must pay state sales tax. Resale items such as athletic shoes, PE uniforms, team t-shirts, etc. must pay state sales tax.



BID PROCESS

Any purchase of **\$9,999** or less may be made in the open market without newspaper notice, but shall, whenever possible, be based on at least three (3) competitive quotes from vendors. The quote must be documented by the date of the call, time, quote amount, and the individual giving the quote from the vendor, and the person receiving the quote at the school verbally or by fax version.

Purchases in excess of **\$10,000** must have sealed bids that have been publicly advertised in newspapers. The sealed bids must be received and opened at a specific date and time. These bids must be approved by the Board of Education prior to placing an order with the vendor. Prior to going through the bid process, the school should check with the Central Office to see if there is a state or county contract in place.

All yearbooks (annuals) and school picture contracts require advertisement in the newspaper for one (1) day regardless of the amount of purchase.

Yearbook (annual) bids must be taken on all yearbook contracts and sales prior to the beginning of the school year. All bids must be submitted in writing and received by a set date. If the school wishes to sign an extended contract for more than one year, proper reasons and documentation must be submitted to the Director of Schools for approval before the contract may be signed.

School picture bids must be taken on a yearly basis prior to the beginning of the school year. This includes all senior packages which would be available to the senior class. If fall and spring pictures are taken, the vendor may submit one bid at the beginning of the school year. Three bids must be taken (in written not verbal form) even if the school is not responsible for the collection of the funds for the pictures. If funds are not collected at the school, the school should require the vendor to have an extra receipt that shall be removed from the collection envelope (by school staff) prior to them being removed from the building.



The school bookkeeper is responsible for advertising bids for any purchase and present to the advisor/teacher for approval. Bids of this nature also require Board approval.

You may *not* break down the purchase amount on more than one purchase order to avoid the bidding process. The entire vendor purchase must be on one purchase order if the purchase is made within a reasonable time.

Bids may be taken by running a one day advertisement (Form 7) in the local newspaper. Once the ad (Form 7) is placed, you will receive confirmation from the local newspaper of the date the bid request appeared in publication.



SUBSTITUTE INFORMATION

All substitutes are assigned by an automated system located at the Central Office.

All certified employees are required to report their daily absences to the system via phone or computer which, in turn, notifies the substitute of the job, job number and school location. If the job has been pre-assigned by the teacher, the computer system will not notify a substitute.

Upon arrival at the school, substitutes are required sign in on a log sheet, indicating system job number and the hours worked. The employee is also required to sign the sheet for verification that they were absent on that date. The Substitute Log (Form 27) is then signed by the Principal at the end of each week and submitted to the Central Office for verification.

A Substitute List (Form 28) may be obtained from the Central Office with a list of all substitutes and the rank of payment required (1-high school degree, 2-two Years College, 3-certified teacher). The amount of payment to each substitute is decided on a yearly basis by the Board. This information may be obtained at the Central Office.

All schools are required to pay for substitutes that have been assigned as #5 or #6 in the system. If a number #7 is used, Proper Authorization (Form 24) is required in order for payment to be considered by the Central Office. If there are questions pertaining to the amount of pay for the substitute, contact the substitute coordinator at the Central Office. When submitting the pay for the substitutes to the Central Office, a flat 7.65% must be added to the base pay for tax purposes. Any #5 or #6 absences from one location, which are the responsibility of another location, must be paid to the Central Office by the original location. The bookkeeper must then bill the responsible party for reimbursement to his/her school. Any employee that is out on a school related #5 or #6 must fill out a requisition for a purchase order prior to the daily absence.



The bookkeeper may obtain a daily report of absences from the designated sub assistant at their school for reason #5 and #6. **He/She may calculate the charges for reasons #5 and #6 and make payments to the Central Office on a monthly basis.** Otherwise, bills will be forwarded periodically to each location by Central Office sub coordinator. It has been suggested that it is less difficult to reconcile the records if done on a daily basis.



SELF EMPLOYED WORKERS IN COUNTY BUILDINGS

Workers other than Wilson County School System Employees that do work (painting, cleaning, miscellaneous service jobs) within the schools or provide services must have proof of liability insurance in the amount of \$500,000 and workman's compensation insurance (as required by state law) before services can be provided to the school.

All vendor information (1099) must also be completed, name, address, city, state, zip code, phone number, social security number and federal tax identification number. All vendor information should be sent to the Central Office in December of each calendar year for proper filing with the Internal Revenue Service.

This does not apply to TSSAA sanctioned officials; however, you must have complete 1099 information on all officials for filing in December.



SCHOOL FACILITIES USAGE

All schools and locations must comply with the Rules and Regulations (Form 25) set forth by the Board of Education. The school must not take any monies from a group until all paperwork is obtained. The schools have three (3) days to send the monies and a copy of the paperwork to the Central Office.

A Facilities Usage Form (Form 26, four part form) **must** be completed for each event that takes place in the school or on the school grounds. The organization **must** comply with all guidelines in the usage policy. A \$100 deposit is required to use the facilities unless otherwise directed in writing by the Director of Schools. The collection of the deposit is the responsibility of the Principal at the location.

All organizations **must** submit a liability insurance policy in the amount of \$1,000,000 dollars that will cover all individuals involved in the activity. All Facilities Usage Forms (Form 26), insurance forms and deposits **must** be sent to the Central Office **prior** to the use of the building. Any amount due after the use of the building will be billed by the Central Office to the organization.

Organizations are responsible for all damages that occur during the dates approved for rental of the facility.

If Camp, AAU Tournament and Tutoring, funds are received and deposited in the financial records at the school, an Application for Use of School Facilities and Agreement Form (Form 26) will not need to be completed; but if a Wilson County employee is to receive compensation from these funds, the funds must be sent to the Central Office for payment to the Wilson County employee.



If the funds received are not deposited into the financial records at the school, an Application for Use of School Facilities and Agreement Form (Form 26) must be completed, proof of insurance must be provided and a \$100 deposit made to the Central Office prior to the facility being used.

All school facilities use policy procedures must be followed when using any Wilson County School System facility.



TUTORING

If the Wilson County employee is earning funds for tutoring students, he/she must fill out the Facilities Usage Form (Form 26) and have proof of insurance in order to use the facility and pay the rent charges.



CAMPS

If Camp funds are received and deposited in the financial records at the school, an Application for Use of School Facilities and Agreement Form (Form 26) will not need to be completed; but if the Wilson County employee is to receive compensation from these funds, the funds must be sent to the Central Office for payment to the Wilson County employee.

If the funds received are not deposited into the financial records at the school, an Application for Use of School Facilities and Agreement Form (Form 26) must be completed, proof of insurance must be provided and a \$100 deposit made to the Central Office prior to the facility being used.

Any employee for the Wilson County School System that participates in a school camp and is to receive payment for their services must have the funds sent to the Central Office for distribution on their payroll check. The bookkeeper should notify the payroll department at the Central Office for the correct amount to be sent for payroll distribution. **The employee is not allowed to pay themselves out of the school profit with cash or an incentive credit card.**

All school facilities use policy procedures must be followed when using any Wilson County School System facility.



AAU PROGRAMS

If AAU funds are received and deposited in the financial records at the school, an Application for Use of School Facilities and Agreement Form (Form 26) will not need to be completed; but if the Wilson County employee is to receive compensation from these funds, the funds must be sent to the Central Office for payment to the Wilson County employee.

Any employee for the Wilson County School System that participates in a school camp and is to receive payment for their services must have the funds sent to the Central Office for distribution on their payroll check. The bookkeeper should notify the payroll department at the Central Office for the correct amount to be sent for payroll distribution. **The employee is not allowed to pay themselves out of the school profit with cash or an incentive credit card.**

If the funds received are not deposited into the financial records at the school, an Application for Use of School Facilities and Agreement Form (Form 26) must be completed, proof of insurance must be provided and a \$100 deposit made to the Central Office prior to the facility being used.

All school facilities use policy procedures must be followed when using any Wilson County School System facility.



SCHOOL SUPPORT ORGANIZATIONS

Please refer to Board Policy #4.503 for a complete list of procedures.

Only a group or organization that has entered into a written agreement with the Board may use the name, mascot or logo of a school or the school district to solicit or raise money, materials, property, securities, services, or other things of value.

Prior to entering into any agreement, a school support organization must submit the following to the director or the director's designee:

- a. Documentation confirming the school support organization's status as a non-profit organization, foundation, or a chartered member of a nonprofit organization or foundation; example: copy of 501 (c) 3 or SS4458 Charter
- b. A written statement of goals and objectives of the group or organization;
- c. The principal contact telephone and address, as well as the telephone number, address, and position of each officer of the group or organization; and,
- d. A copy of the school support organization's written by-laws specifying reasonable procedures for accounting, controlling, and safeguarding any money, materials, property, securities, services, or other things of value collected or disbursed by it.



A civic organization operating concessions or parking at school-sponsored events is not a school support organization subject to this policy.

Effective July 1, 2007, a school system employee cannot hold the office of Treasurer or Bookkeeper for a school support organization, or be a signatory on the checks for a school support organization. Effective, July 1, 2008, a full time school system employee cannot be an officer for a school support organization. A majority of the voting members of any school support organization should not be composed of school representatives.

The school support organization shall not use the school's or school district's tax exemption number to purchase items.

All sales of soft drink by Support Organizations must be Coca-Cola through June, 30, 2010.



FIELD TRIPS

Notification by the Director of Schools or the Wilson County Board of Education – due to fuel costs, employees are not allowed to sign contracts for a field trip that cannot be cancelled without penalty. (Additional information to follow)

WHAT IS A FIELD TRIP?

1. Field trips are school sponsored, off campus group learning activities which supplement, extend or enrich the regular instructional program in a manner not possible within the school setting;
2. Co-Curricular competitions are events approved and organized by the school which are an extension of a course with academic credit;
3. Extra-Curricular competitions are events approved and organized by the school which are *not* related to a course for academic credit or not included in TSSAA post season activities. Regular and post season athletic activities under the sanction of the Tennessee Secondary School Athletic Association (TSSAA) or Middle School Athletic Association (TMSAA) shall be scheduled through the school Athletic Director unless they are overnight trips. These trips still need the Director of Schools and Board approval.

Trips shall be planned with consideration of the safety of students and chaperones. Field trips made during the school day must have sufficient educational potential to justify the time taken from the classroom instructional program. Trips which are strictly recreational in nature shall not be authorized during the regular student day.

Trips shall be planned not to interfere with normal transportation of students to and from school. Activity buses, if used, will be assigned on a priority basis with athletic teams being a first priority



and school bands being the next priority. If neither of the two is requesting an activity bus, then they may be used by other school groups.

All field trips and bus requests require a purchase order. Since buses must be reserved 7 days prior to the trip, use an amount of \$1.00 and edit the amount before you cut the check.

Schools shall not sponsor student trips which extend beyond the geographic limits of the state, more than 100 miles or overnight from the school site without prior approval of the Director of Schools and the Board or Executive Committee.

1. Written permission (Form 29) must be secured from the parent/guardian prior to the school releasing any child from school for a field trip.
2. High School students must secure an Advanced Assignment Form (Form 30) from all of his/her teachers prior to attending a field trip.
3. Contributions may be collected from students for participation in field trips; however, no student shall be excluded from a field trip because of failure to contribute toward the cost of the trip.
4. If a student has been approved for fee waiver, such funds may go toward the field trip if it occurs during the school day.
5. A minimum of one (1) adult chaperone per fifteen (15) students is required for all trips. The bus driver *cannot* be considered as a chaperone.
6. School staff members who officially supervise and chaperone students shall have complete knowledge concerning the location of every student in the group at all times. "Complete Knowledge" does not permit entrusting the supervision of small groups of students to non staff chaperones.
7. All students must comply with the Wilson County Schools Code of Conduct while attending any school sanctioned event. Code of Conduct rights, responsibilities, rules and due process procedures is revised on a yearly basis and is printed in each student agenda book received at the beginning of each school year.



8. Prior to departure for the return trip, students shall be checked against a master list. If any student is not present, a school employee must remain behind until the missing student(s) have been located and their safety and return assured.
9. All students must comply with the Wilson County Schools Dress Code while attending any school sanctioned event. Dress Code is approved on a yearly basis and is printed in each student agenda book received at the beginning of each school year.
10. Classroom fees cannot be used for bus transportation or admission to any event. If a fee for bus transportation or admission is required the student must be charged in addition to classroom fees.

CHAPERONE POLICY

A minimum of one (1) adult chaperone per fifteen (15) students is required for all overnight trips. The bus driver *cannot* be considered as a chaperone.

Divide the total number of students by fifteen (15) and subtract the number of Wilson County Schools employees who will be chaperones on the overnight trip. The remaining number indicates the number of additional adults needed as “official” chaperones. Those chaperones will need to undergo a background check by Cogent. Principals should fill out a *Recommendation Form* and a *Background Check Form* for each adult designated as an *official chaperone*. Once these forms are sent to the central office and entered into the system by H.R., the chaperone should go to the cogent site to be fingerprinted. The above steps should be taken as soon as possible to give the prints time to be processed and returned to the school system.

Any additional parents who are attending the overnight field trip will not be considered official chaperones and therefore will not be fingerprinted. However, we will need identifying information for each of these additional adults. Principals will need to fill out a *Background Check Form* for these *additional parents*. Please mark “Unofficial” at the top of the Background Check Form for those parents who attend field trips but are not counted as official chaperones.



STUDENT TRANSPORTATION IN PRIVATE VEHICLES

The following administrative directive relates to all school sponsored curricula and extra curricular activities.

1. When students are participants in athletic, club or organization events, they are not allowed to drive themselves or other students nor may they ride with other students to the activity. If school transportation is unavailable, parents of the students or school employees may transport students provided written permission from the student's parent/guardian is on file with the coach or sponsor of the activity.
2. No student shall be sent on errands, personal or school related in a vehicle owned by the student or an employee of the school system.
3. Written permission from parents/guardians shall be on file in the office of the principal if students, as part of their instruction program, need to travel during the school day to accomplish the objectives of the program.
4. The Director of Schools may grant exceptions to item number 1 where intra-county events are involved.
5. Notify the insurance department at the Central Office when using rental vehicles due to the need for additional insurance (Certificate of Liability).



BOARD OWNED VEHICLES

For Board Owned Vehicles to be used by Wilson County School Employees must have a current valid Tennessee Drivers License and a copy given to the Receptionist when picking up the vehicle.



VENDING MACHINES

SNACK MACHINES

Snack machines may be installed in county school buildings. Collections from the machines can be handled in two different ways:

1. If the machine is filled and the funds are collected by the supplier, a yearly contract must be signed between supplier and Principal stating the amount of commission that will be received on a monthly basis. In the best interest of the school the Principal should request a monthly report from the supplier with the amount of sales and collections for each machine. The commission check should be made out to the school and deposited according to the written instruction by the Principal into the correct account at the school. The contract must be kept on file and renewed on a yearly basis.
2. If the machines are filled at the school and the money taken from the machines by an employee, a complete account of all funds must be kept on file on a Vending Profit Analysis Report (Form 16). All invoices must be accessible for an audit review at any time. Beginning and ending inventories are also to be logged on the form.

DRINK MACHINES

Coca-Cola is the sole supplier for the Wilson County School System until June 30, 2010.



COKE ALLOTMENT DISTRIBUTION

All Coke Fund checks are issued by the Board of Education for distribution at each school. A letter from the Principal stating the percentage that will be designated to each account must be on file with the receipt of funds in the bookkeeper's office. A copy of this letter must also be sent to the Central Office.

15% of the Coke Fund check received may only be used for the following in each location. These funds must be deposited into a restricted account. You can breakdown the use of this money by using the following sub-accounts:

1. Conference Expenses
2. Substitute Pay for Conferences
3. Student Awards and Incentives
4. Teacher Appreciation
5. In-Service Luncheons
6. Copier Charges/Laminating and or poster supplies

If the principal chooses not to deposit a percentage of the Coke Fund check in to one of the restricted accounts listed above then the entire Coke Fund check must be deposited in to General Account 200.05

A letter stating the distribution of funds must be sent on school letterhead and signed by the principal and bookkeeper, to the Central Office two (2) weeks after receiving funds.

These distribution procedures apply to all checks received from the Board of Education for Coke Funds.



RETENTION AND DISPOSAL OF RECORDS

CUSTODIAN OF RECORDS

All student activity and other internal school fund accounting records are the property of the Board of Education and must be preserved in the applicable individual school, except as expressly authorized by the Board.

ACCOUNTING RECORDS AND SUPPORTING DOCUMENTS

The following original records, including data in the form of computer printouts, should be retained for a minimum of 5 years plus current year or until all applicable audit exceptions are resolved, whichever is later:

1. Pre-numbered cash receipts;
2. Collection logs, ticket reconciliations, signed recorded counts, remittance advices and other collection documentation;
3. Ledgers, printouts of all receipts and disbursements for 5 years plus current year;
4. Journals and records of receipts and checks written;
5. Audit reports;
6. Fixed asset and inventory records retain 5 years after disposal of the property;
7. Purchase orders;



8. Vendor invoices;
9. Fire prevention reports;
10. Bids;
11. Gross profit analysis documentation;
12. Bank statements and cancelled checks; and
13. Contracts, agreements, and other authorizations (yearbook, prom, pictures, etc.).

DISPOSAL OF RECORDS

Records not listed above may be destroyed at the end of a period designated by the local Board. However, no records should be destroyed for at least one (1) year or until the audit related to those records is completed and all applicable audit findings and recommendations are resolved, whichever is later.

The disposal process should be supervised by the Principal to ensure complete destruction. All records should be shredded or destroyed by fire for proper destruction. A list of all records destroyed should be kept at the location and signed by the Principal prior to destruction.

