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 **FINANCE MANUAL**

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**SECTION 1: INTRODUCTION**

The purpose of this manual is to provide a reference tool for principals, assistant principals, and school bookkeepers on how to deal with financial issues at the individual school level. In order to carry out the requirements of North Carolina Law, procedures of the North Carolina Local Government Commission, and the directions of the local board of education, it is necessary to have a standardized accounting system to record the various financial transactions of the individual schools.

Accountability to the public can be achieved as school patrons are kept informed and dissatisfaction and criticism can be prevented. Understanding that individual schools do differ in size and structure, the financial accounting system is very valuable due to the protection it provides in case of criticism or controversy to the school system finance officer, principal, and school bookkeeper. The financial accounting system is invaluable in providing accurate financial information that provides comparable and useful data for the administration of special funds for individual schools.

The following manual is an overview that explains how different financial issues must be handled and the tasks involved. In addition to this manual, you must stay abreast of the Bertie County Board of Education Policies.



**SECTION 2: STATE LAWS**

The sections of Article 31, “The School Budget and Fiscal Control Act” of the Public School Laws of North Carolina, applicable to the Special Funds of Individual Schools are as follows:

Section 115C-442 Fidelity Bonds

The bookkeeper of each individual school and all other officers, employees, and agents of each local school administrative unit who have custody of public school money in the normal course of their employment or agency shall give a true accounting bond with sufficient sureties in an amount to be fixed by the board of education. The premiums on these bonds shall be paid by the local school administrative unit. Instead of individual bonds, a local school administrative unit may provide for a blanket bond to cover all officers, employees, and agents of the local school administrative unit required to be bonded except the finance officer. The finance officer may be included within the blanket bond if the blanket bond protects against risks not protected against by the individual bond.

**Section 115C-443 Investment of Idle Cash**

1. A local school administrative unit may deposit at interest or invest all or part of the cash balance

of any fund. The finance officer shall manage investments subject to whatever restrictions and

directions the board of education may impose. The finance officer shall have the power to

purchase, sell, and exchange securities on behalf of the board of education. The investment

program shall be so managed that investments and deposits can be converted into cash when needed.

(b) Funds may be deposited at interest at any bank, savings and loan association, or trust company in this State in the form of certificates of deposit or such other forms of time deposit as the Local Government Commission may approve. Investment deposits shall be secured as provided in G.S. 115C-444(b).

(c) Funds may be invested in the following classes of securities, and no others:

(1) Obligations of the United States of America.

(2) Obligations of any agency or instrumentality of the United States of America if the payment of interest and principal of such obligations is fully guaranteed by the United States of America.

(3) Obligations of the State of North Carolina.

(4) Bonds and notes of any North Carolina local government or public authority, subject to such restrictions as the Secretary of the Local Government Commission may impose.

(5) Shares of any savings and loan association organized under the laws of this State and shares of any federal savings and loan association having its principal office in this State, to the extent that the investment in such shares is fully insured by the United States of America or an agency thereof or by any mutual deposit guaranty association authorized by the Commissioner of Insurance of North Carolina to do business in North Carolina pursuant to Article 7A of Chapter 54 of the General Statutes.

 (6) Obligations maturing no later than 18 months after the date of purchase of the Federal Intermediate Credit Banks, the Federal Home Loan Banks, Fannie Mae, the Banks for Cooperatives, and the Federal Land Banks.

(7) Any form of investment allowed by law to the State Treasurer.

(8) Any form of investment allowed by G.S. 159-30 to local governments and public authorities.

(d) Investment securities may be bought, sold, and traded by private negotiation, and local school administrative units may pay all incidental costs thereof and all reasonable cost of administering the investment and deposit program. Securities and deposit certificates shall be in the custody of the finance officer who shall be responsible for their safekeeping and for keeping accurate investment accounts and records.

(e) Interest earned on deposits and investments shall be credited to the fund whose cash is deposited or invested. Cash of several funds may be combined for deposit or investment if not otherwise prohibited by law; and when such joint deposits or investments are made, interest earned shall be prorated and credited to the various funds on the basis of the amounts thereof invested, figured according to an average periodic balance or some other sound accounting principle. Interest earned on the deposit or investment of bond funds shall be deemed a part of the bond proceeds.

(f) Registered securities acquired for investment may be released from registration and transferred by signature of the finance officer.

(g) It is the intent of this Article that the foregoing provisions of this section shall apply only to those funds received by the local school administrative unit as required by G.S. 115C-437. The county finance officer shall be responsible for the investment of all county funds allocated to the local school administrative unit prior to such county funds actually being remitted to the school finance officer as provided by G.S. 115C-437. (1975, c. 437, s. 1; 1981, c. 423, s. 1; 1985, c. 246, s. 1; 2001-487, s. 14(h).)

**Duties and Responsibilities**

Individual schools are authorized and empowered by the board of education to raise, receive, acquire, possess, invest, budget, account, expend, and exercise general responsibility and control over special funds deposited into their school accounts subject to state law, board policies, and administrative regulations. It is the intent of this regulation to prescribe the manner in which funds of individual schools shall be managed.

**Duties and Responsibilities of the “Principal”**

1. The principal is responsible for all funds deposited into his/her individual school accounts. No funds may be expended without the knowledge and consent of the principal. No obligations may be incurred which cannot be liquidated by the end of the fiscal year (except as recommended by the superintendent and approved by the board).

2. In respect to restricted funds, the principal is, in effect, a trustee of these funds and is charged with the responsibility of managing and expending these funds for their intended use.

3. In respect to non-restricted funds, the principal is responsible for the budgeting and accounting of these funds in accordance with the budget format and the accounting procedures described below.

4. The principal and bookkeeper shall sign all checks on school accounts with the exception of checks written to them. If a check is required, it is to be signed by the finance officer or designee.

5. Monitor all aspects of receipting money.

6. Determine if funds are deposited in the bank in a timely manner.

7. Approve the writing off of uncollected returned checks.

8. Sign approval of school vouchers/invoices and purchase requisitions and/or purchase orders.

9. Open and review (fraudulent signatures/vendors) monthly bank statement. Upon approval, sign and date the first page.

10. Monitor all purchasing procedures.

11. Supervise the central service allotments making sure appropriate codes are used and accounts are not overspent.

**Duties and Responsibilities of the “Bookkeeper”**

In addition to co-signing all checks on school accounts, the bookkeeper appointed by the Superintendent shall keep a complete record of all funds deposited into school accounts in the manner prescribed by the finance officer. The bookkeeper is required to send monthly reconciled bank reports to the finance office reflecting the status of each account maintained by the individual school no later than the 20th of each month. It is suggested that bookkeepers review school funds and allotments with the principal on a weekly basis.

The School Budget and Fiscal Control Act states “The treasurer shall keep a complete record of all funds in his charge in such form and detail as may be prescribed by the finance officer of the local school administrative unit, and shall make such reports to the superintendent and finance officer of the local school administrative unit as they or the board of education may prescribe.”

1. Make daily deposits.

2. Verify that SchoolFunds Deposit Forms balance with funds turned in and receipt book.

3. Process SchoolFunds Deposit Forms through SchoolFunds for funds received.

4. Inventory receipt books should be reconciled twice a year with SchoolFunds Receiptee History reports. The receipt book must balance with SchoolFunds.

5. Purchase orders are processed through SchoolFunds, AS400 or E-Procurement.

6. Process invoices for payment using approved PAID stamp. Each invoice must be validated and approved by principal.

7 Process checks in a timely manner.

8. Keep all accounting records for five (5) years to include receipt books.

9. Keep all payroll records (including timesheets) for five (5) years.

10. Reconcile monthly bank statements and send copies to Finance by the 20th of each month.

11. Keep principal abreast of balances in SchoolFunds and central service allotments and ensure these accounts are not overspent.

12. Prepare and reconcile ticket sale reports for athletics, pageants, assemblies, etc.

13. Prepare and reconcile fundraising activities.

14. Any and all other accounting responsibilities prescribed by the finance officer.

15. Any and all other accounting responsibilities required by the principal.



**SECTION 3: CASH RECEIPTS**

Individual school funds are defined as all funds deposited to the account of an individual school regardless of their source. Therefore, accounting for receipts is a very important task performed at the individual school level.

Employee’s Receipt Books

All schools must use BCS pre-numbered receipt books supplied by central services. The bookkeeper is responsible for issuing receipt books to employees and keeping record on the Receipt Book Inventory. It is recommended that receipt books be collected and balanced at mid-year and required at year-end. Each employee in the school receiving or collecting funds must issue a receipt. These receipts must be prepared in duplicate and the original given to the person from whom the money was receipted. The duplicate is retained in the book. Contact finance for additional receipt books.

All funds received must be accompanied with a SchoolFunds Deposit Form. The bookkeeper verifies the employee’s receipts to determine if they are in agreement with the money turned in; stamp (with rec’d date stamp) the receipts in the book and the SchoolFunds Deposit Form.

Procedures for Receipting Money in Employee’s Receipt Books

1. All money received or collected by a school employee must be receipted. This includes book

fairs, book orders, pictures (unless on commission), uniforms, field trips, etc.

2. Always record the information completely on each receipt:

* Date receipted
* Name of person from whom funds are received
* Description for which funds were received
* Amount of the receipt
* Signature of the person receiving the money. Only school employees are allowed to write receipts.

3. All money must be receipted in a receipt book PRIOR to being turned in to the bookkeeper.

4. Employees must turn money in on a DAILY basis by designated time set by the principal. Under no circumstances should money be left in a classroom/office or taken home overnight.

5. If a mistake is made in preparing a receipt, mark the original VOID and retain both the original and carbon in the receipt book. If a receipt is voided without white copy attached, the employee must provide written explanation to include principal’s signature.

6. Receipts issued from the receipt books must be in strict numerical sequence.

7. Receipt books are to be kept in a safe place. Employees are responsible for receipt books issued and it becomes their responsibility if the book is lost/mishandled or out of balance. The receipt book must be as important to you as your own checkbook.

8. Under no circumstances should students be allowed to write receipts in the employee’s receipt book.

Bookkeeper’s Receipt Book

Bookkeepers must follow the same procedures as the employees. For funds received by mail, the original receipt written in the receipt book is mailed to the individual/vendor and any accompanying correspondence may be attached to the yellow copy of the receipt.

It is recommended that all money be counted by the bookkeeper in the presence of the individual turning in the money. This avoids any discrepancies arising over the amount turned in. The receipt must always be written and dated on the day the money was collected. The only exception is for overnight events where money is deposited through night drop and the receipt would reflect the date of the event.

**Bank Deposits**

All funds collected through SchoolFunds are to be deposited in the bank(s) selected by the board of education. Banks offer night deposit bags for use in making after hour deposits. These must be used for all after school events. When using night drop, the bag number must be noted on the deposit ticket.

It is recommended deposits be made in the afternoon when leaving work instead of during the school day.

**Making a Bank Deposit**

1. At end of day add deposit forms and balance with money on hand. Prepare a deposit ticket (using only black or blue ink), in duplicate/triplicate, indicating the total coin, currency and checks. All checks received must be immediately endorsed on the back of the check with a restrictive endorsement “for deposit only to the account of….”.

2. If there are numerous checks, you may insert “see attached tape” and list the total amount of checks on the deposit ticket.

3. Post deposit forms in SchoolFunds. The total on the deposit ticket must agree with SchoolFunds Deposit Analysis. Attach the deposit analysis with the deposit forms and then the office copy receipts in numerical order.

4. If using triplicate deposit tickets, attach the pink to the bottom of the deposit analysis. Once the bank has validated the yellow, attach it with the pink and file the deposit analysis in the monthly deposit folder.

**Returned Checks**

Occasionally checks that have been deposited in the school bank account will be returned due to insufficient funds, bank account closed, unauthorized signature, etc. This charge will show as “chargeback” on the monthly bank statement. A journal entry (returned check) is required to post this chargeback to SchoolFunds using the original account code and list the name and check number as reference (ex. Jane Doe #1234).

**Internal Controls – Cash Receipts**

The following procedures provide internal controls over cash receipts.

1. Receipt books must be issued and accounted for by the bookkeeper.

2. Receipts must be written for all money received.

3. Original receipts (white) must be given to the individual being receipted and the duplicate (yellow) kept in the receipt book.

4. Write VOID over the original receipt and the duplicate if a mistake is made and keep intact in the receipt book. If white copy isn’t available, written documentation is required and must be attached to duplicate copy stating reason of void. This should seldom happen!

5. Issue receipts in strict numerical sequence and the sequence of receipt numbers must be indicated on the SchoolFunds deposit form when money is turned in.

6. All money received must be deposited through SchoolFunds. No checks (personal or otherwise) should be cashed, invoices paid, or merchandise purchased from money on hand.

7. Do not process checks through school books unless it is for school use. (Ex. Business/Personal check written in school’s name but intended for Booster’s Club)

8. The SchoolFunds Deposit Form must be prepared in ink, signed, and completed indicating the account to be credited, receipt numbers, date, and total money collected.

9. Deposits must be made on a daily basis.

**SECTION 4: DISBURSEMENTS**

**Purchasing Procedures**

School Level

BCPS’ purchasing procedures are to be followed with all purchases made at school level. No purchases should be placed without approval from principal by use of Purchase Order Requisition and purchase order is processed in SchoolFunds. Purchases are to be approved by principal after checking on the availability of funds. Purchase orders are required for all purchases! **School funds should only be used to support the education and activities of students and not staff.**

When invoices are received for payment, (1) Check for accuracy of quantity, quality, unit price, and total amount; (2) Pay promptly in order to claim any allowable discounts; (3) Do not pay late fees or finance charges.

When there is a vendor that you want to use please make sure that they are in system before turning in any paperwork. If they are not a vendor please have the vendor fill out a W-9 form and have it sent to the Finance Department so that the vendor can be entered.

When obligations are paid, reference the invoice number when posting the check as well as list the account number in SchoolFunds vendor file. Reimbursements must always be supported with the original invoice/receipt and not copies. Because of fading issues, with laser receipts, make a copy and attach the original. Each invoice/receipt must be stamped “paid”, validated, approved by the principal and attached to the check copy. Check vouchers do not require the paid stamp since all the information is listed at the bottom of the form. Purchase order must be attached to the invoice along with any packing slips. File checks in numerical order in monthly check folder.

All unpaid invoices must be paid prior to June 30th.

**Central Service and School Level**

No purchases are placed without approval by the principal, director and Finance Officer. Purchase orders are processed through NC E-Procurement or AS400. Once printed E-Procurement orders are sent electronically and AS400 orders are mailed directly to the vendors. The purchase order is sent through the electronic On-Line PO System for bookkeeper and principal processing. Do not process a purchase order unless the funds are available. Keep abreast of allotment balances.

Invoices are mailed directly to BCPS’ Accounts Payable Department from the vendor. Once merchandise is received at school level:

* Check merchandise for accuracy and approve by signing the receiving copy and sending to accounts payable. Do not accept any backorders. If a vendor does not have an item available, then cancel that item and reorder it on a new purchase order. If you accept a backorder, then the school will be responsible for paying for the item.
* If equipment/technology is ordered; follow fixed asset procedures. Approval must be obtained by Technology Services prior to placing order – this includes SchoolFunds.

It is the bookkeeper’s responsibility to monitor the allotments to ensure under/overspent accounts by running GL reports in AS400. Once the funds are depleted, stop purchase order processing and begin using SchoolFunds. AS400 spreadsheets are also available and show detail on budget and purchase orders. Spending deadline for central allotments is the first day in March. Any funds remaining in this account at year-end will not carry over – the school loses the funds! Overspent accounts will be the school’s responsibility and an invoice will be sent from central services requesting payment from SchoolFunds. All purchase orders are to be closed out by announced deadline (date to be announced each year).

**School Vouchers**

All disbursements must be supported by documents that include items purchased.

* Reimbursements to employees who have used personal funds to buy supplies

If an employee is purchasing supplies for reimbursement, a purchase order to reimburse them must be put in SchoolFunds prior to the purchase and approved by the principal. Before payment can be made the individual must supply original receipt. If purchase was made with cash, the receipt must be reflected. Individuals are encouraged to use vendors that will accept purchase orders and follow the purchasing guidelines.

Refunds

A copy of the receipt showing payment, from the receipt book, must be attached and an explanation why the refund is being given.

**Writing Checks**

Checks are to be kept in a locked cabinet or safe. To reorder checks, contact TRA and provide the last check number and the preferred color. Checks must be written only when supported by documents indicating evidence of a receipt of goods/services. Never write a manual check. All checks check must be printed from SchoolFunds.

A “paid stamp” (includes date, account number PO number, invoice number, sales tax, amount paid, check number, and approval signature) is used to validate all invoices and must be posted in SchoolFunds. Each check must include the office copy of the check, invoice/voucher request, purchase order, and packing slip (if available). It is suggested that the office copy check be attached on documentation that is 8 ½ X 11. Document the check number on the paid stamp and present the original check(s) along with the supporting documents to the principal for approval. Checks must never be signed in advance! Only individuals on the bank signature card can sign checks and they must sign as it is listed on the card. Initials are not acceptable.

All checks written for the month must be filed in numerical order and kept by month. Both principal and bookkeeper signatures are required on all checks prior to being disbursed. If signature is skipped, a written statement is required by the principal and/or bookkeeper.

Principals and/or bookkeepers cannot sign checks written in their name. If check is written, it requires the signature of the finance officer or his designee. All supporting documentation is required prior to approval. Finance officer signs the check only, the principal approves the invoice/voucher request.

**Voiding Checks**

If an error is made in writing a check, mark the check “VOID” in ink and render it nonnegotiable by removing the signature block and account number. Write an explanation on the voided check as to why it was voided. Attach the report from SchoolFunds, original check stub and file numerically in monthly folder. For checks that print incorrectly, follow SchoolFunds Manual on how to post voided checks.

**Stop Payments on Checks**

If a check written and/or released by the school is stolen, lost, issued to the wrong person, or for any other reason the check is not to be honored, a stop payment should be made through your school bank. After placing a stop payment, process the void in SchoolFunds.

**Ticket Inventory**

Admission fee to athletic events, drama performances, dances, etc. are to be accounted for by the use of pre-numbered tickets kept in a secure location by the bookkeeper. High schools can contact NHSAA for pre-numbered tickets that are issued free. ALL TICKETS MUST BE SECURED AT ALL TIMES. Keep a separate file for the ticket inventory reports. All unused tickets at end of season must be documented, shredded and filed away with records. Ticket Inventory records must be kept for auditing purposes.

**SECTION 5: SCHOOL FUNDS & ACCOUNTING PROCEDURES**

**Reconciling the Bank Account**

The balance shown on the bank statement rarely agrees with the balance on the school books. Items may appear on the school books which have not been entered on the bank statement (outstanding checks and deposits in transit) and items can be on the bank statement, which have not been entered on the school books (service charges and chargeback items). Therefore, reconciliation between the balance per bank statement and the balance per books must be prepared upon receipt of the bank statement. To complete these steps, refer to your SchoolFunds Manual. Never force the bank statement to balance by using Step #5 on Bank Reconciliation in SchoolFunds or making any changes to statement ending balance and/or investment balance. This should be done on a monthly basis and principal and bookkeeper needs to sign it.

Bank Reconciliation (Both signatures required)

**Year-End Closing Procedures**

At the end of the school year, Finance will supply a year-end checklist. SchoolFunds will be closed out through central services in order to prepare for the upcoming school year.

1. All outstanding bills on hand must be paid before the end of the year. Any unpaid bills must be listed for the auditors.

2. Deficits in any accounts remaining must be eliminated by transfers from the Opening Balance or any other non-restricted account as designated by the principal.

3. All non-restricted accounts will be transferred automatically to Opening Balance (500.00) through the year-end process.

4. Prepare the final monthly financial reports (June) and forward copies to the accounts payable department no later than the 2nd week in July.

5. BCPS’ auditing firm will audit all schools. Schools will be notified via e-mail of the auditor’s schedule.

**SECTION 6: FUNDRAISING**

**Fundraising Activities**

Clubs and athletics are allowed to have fundraisers at the principal’s discretion and with board approval.

I. Prohibited Fundraising Activities

1. Lotteries and games of chance (50/50 drawings), as provided in Part 1 of Article 37 of Chapter 14 of the North Carolina General Statutes

2. Granting extra academic credit, excusing homework or other assignments or giving any other type of academic award or penalty for a student's participation or lack of participation in a fundraising project

II. Acceptable Fundraising Activities

1. Picture sales

2. Gifts and donations

3. Sale of merchandise by school to students/parents

4. Spring/Fall Barbeques

5. Fundraising projects by clubs or organizations, as approved by principal and board of education

6. Admission to games, plays, and dances

7. Solicitation of advertising (middle and high schools for annual, programs, etc.) as long as the following are provided:

a. The principal and the board of education grants approval, and

b. The student possesses a letter, on school stationery, signed by the principal stating that they have permission to solicit advertising to businesses.

8. Bingos and raffles, as provided in Part 2 of Article 37 of Chapter 14 of the North Carolina General Statutes

9. Any other activity approved by the board of education

**SECTION 7: GENERAL INFORMATION**

**Loan of School Funds**

Personal loans from school funds are not allowed!

**Bank Service Charges**

Occasionally a bank may make an error in posting checks/deposits. Notification of these charges are sent by the bank and/or shown on the monthly bank statement as Other Debit or Other Credits. Normally, the bank will not reverse bank charges unless they are $2.00 or more. A journal entry has to be made to reconcile this item.

**Audit of School Accounting Records**

By law, at the end of the school year (July 1st thru June 30th), all accounting records of the school system, including those of individual schools, must be audited by a CPA. The local board of education selects the auditing firm and individual schools will be notified of their audit date. However, the Finance Department can audit school records any time during the year.

All accounting records of each school must be closed out in good order prior to the final independent audit. Each year, the schools will be informed of all year-end audit procedures.

The auditing firm, upon completion of the audits, will issue a report to the board of education covering the financial statements of the school’s funds. Copies of the complete audit are furnished to the Local Government Commission, the Controller of the State Board of Education, and others as required.

**Gift Cards & School Credit Cards**

Gift cards and gift certificates given to individuals as gifts, awards, etc. are prohibited!

**Travel Reimbursements**

* **Travel/Workshop Attendance** – A Conference Attendance Form should be completed when employees are away from their assigned position due to training or meetings. Forms should be completely filled out and approved by the site administrator prior to being sent to the Central Office. Please see the bookkeeper at your school to get these forms. **If you want registration and hotel paid in advance you send this information separately with a check request. For hotel please make sure you get a detailed breakout bill including room and tax and total amount.** **If a check is written for your hotel or registration you must bring original receipts back once you return from your conference.** Send the form to the appropriate budget manager to assign the funding source for reimbursement and sub pay. Allow 25 days prior to the event for processing. You should not travel until you have received the paperwork back as approved. Failure to get proper approvals in writing prior to the event may result in denial of reimbursement. For reimbursement, return the yellow carbon copy of the Conference Attendance Form along with the Itemized Travel Form, agenda, original itemized receipt (hotel & registration), mapquest for mileage with all information completed and signatures. Cut off is Wednesday of each week at 2:00pm. Processing may require up to 2 weeks due to state and federal funds availability. Checks are written once a week and distributed on Friday, Monday and Tuesday, depending on the funding source. You do not have to provide meal receipts but we will only reimburse for up to the approved state rate on the Itemized Travel Form. Meals that are included in the conference, including continental breakfast at the hotel, will not be reimbursed. Overnight stay is required for meals. You should try to reserve a county car by calling Transportation at (252) 794-6005. If a car is available and you chose to drive your own vehicle, you may only be reimbursed at .30 per mile.

Travel reimbursement is to be paid at the state per diem rate.

Travel Reimbursement is required for all travel. The travel form is completed, approved by the principal, and sent to accounts payable. All out-of-state events require superintendent’s approval.

To request travel reimbursement after event, individual completes a Travel Reimbursement Request Form. If request is not made within 30 days of travel, no reimbursement will be given.

**Travel Hints**

* Meal Reimbursements: Receipts are not required if claiming the state per diem rate.

\*Breakfast on the day of departure - must leave before 6:00 a.m.

\*Dinner on the day of return - must return after 8:00 pm.

\*Lunch - there must be an overnight stay. Lunch will not be provided for day events.

* Taxi or shuttle bus reimbursement: Receipt must accompany the request.
* Parking: Requires original receipt.
* Hotel Reimbursement: Original itemized hotel bill must be submitted.
* Registration Reimbursement: Original receipt must be submitted.
* All reimbursements for expenses must be made within 30 days of trip.
* Out of State trips require superintendent’s approval.

**Central Service Credit Cards**

The only credit cards approved through finance are Gas Cards. These cards are to be signed out only when you have signed out to drive a county vehicle and you will be gone 2 or more days.

Procedures for obtaining a credit card:

* See accounts payable department to sign out gas card.
* Fill county vehicle up at county tank before leaving for the trip.
* If you have to stop for gas, and are within a 50 mile radius from central office, just charge enough gas to get back to office instead of filling all the way up.
* Original receipts are required when returning the credit card the following day of the trip. If receipt is lost and not turned in, you will be invoiced for the amount of the transaction charged.

**Payroll**

* **TACS** – You will use TACS to clock in at your site. Your id is typically the last 4 digits of your social security number. If that fails to work, try the last five digits. Contact your book keeper if you need assistance. Classified staff should clock in and out for lunches and observe the schedule and assigned hours your building administrator has given you. A work week for overtime purposes is Monday – Sunday. Make sure you sign out of one job assignment prior to beginning another job assignment (ex: dual employed as bus driver and teacher assistant).
* **Leave Forms** – Staff should complete leave forms when using the following leave: sick, annual, bonus leave, personal leave, and leave without pay and submit to their bookkeeper for processing.
* **10/12 Check Option Forms** - Ten month staff are prepaid in August for the entire month. If you leave Bertie County prior to completing your 10 month term, we will deduct the days you were prepaid from your final check. You have the option of enrolling to receive 12 checks by filling out the 10/12 check option form. Forms are due by the first working day of the year. If you are a returning employee, you do not have to fill out a 10/12 check form unless you want to make a change.
* **Employee Portal** – Staff have access to all pay stubs and previously filed W2 information by using the website <http://employeeportal.bertie.k12.nc.us/SunPacEP> Use the blue registration link to sign up for employee portal. Write your username and password down. You will need it each time you access this site. (hint: the password requires a special character %$!&
* **Direct Deposit** – County policy requires all staff to use direct deposit for payroll. Changes to your bank account information require a pre-note period of one payroll month. The first check after changes are made you will receive a **“PAPER”** check. If you make changes to your banking information, submit a Direct Deposit Update Form to Payroll immediately to avoid delays in retrieving your money. We request a voided check or statement attached to the Direct Deposit form from your Financial Institution to ensure proper routing and account numbers.
* **Address Changes**- Please complete an address change form with Human Resources to ensure we have the proper address on file for W2, payroll, and reimbursements.
* **Deduction Codes** – Employee Portal gives a summation of your month to date (Current) and the Year to Date (YTD) deduction. Health Insurance premiums will appear
* as HP-?-#. Cafeteria plans, garnishments, SECU, etc. will be abbreviated containing 4 letters.
* Bookkeepers need to follow the payroll cutoff and due dates that have been sent out to you. Everything that needs to be paid should be sent in on the payroll due dates. This includes activity bus timesheets and other extra duties.
* All absences and substitutes should be keyed. Please do not wait until payroll is due to key these in. Key them in daily or at least weekly.
* If you have a teacher assistant subbing for a teacher, remember that teacher assistant has to be keyed a 07 (day without pay) on the teacher assistant side and keyed as a sub for the teacher.
* Make sure you are using AESOP system for substitutes.
* Run and check classified timesheets for errors weekly, so they can be corrected before payroll due dates.
* If the bookkeeper is taking leave, send in the form to payroll as soon as it is approved, so it can be keyed into TACS. Also, send TACS correction in as soon as you get them.
* Make sure principal leave forms are sent in as soon as possible as well.

**Bertie County School’s Finance Department Contact Information**

 Steven Harrell, Finance Officer- Phone: 252-794-6019

 Email: sharrell@bertie.k12.nc.us

 Charlene Jones, Asst. Finance Officer- Phone: 252-794-6026

 Email: ccjones@bertie.k12.nc.us

 Ashley Cowan-Riddick, Payroll Specialist-Phone: 252-794-6023

 Email: acowan@bertie.k12.nc.us

 Towana Cherry, Accounts Payable- Phone: 252-794-6021

 Email: tcherry@bertie.k12.nc.us

I have read and understand the guidelines/policies in this Finance Manual. In addition, I will stay abreast of the policies in the Bertie County School’s Board of Education Policy Manual.

I understand that if these guidelines/policies are not followed, I will be recommended for disciplinary action through Human Resources.

Bookkeeper’s Signature: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Principal’s Signature: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Assigned School: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_