



# MT. DIABLO UNIFIED SCHOOL DISTRICT

## INTERNAL AUDITOR GUIDANCE

### Clearing Account

#### Definition

An account established for the *collection* of money that will later be deposited to the school site budget. Checks can only be issued to Mt. Diablo Unified School District to transfer the money from the clearing account to the school site budget.

#### Procedure

1. Deposit money collected for school site instructional activities in the school site clearing account.

No other funds other than funds for instructional activities can be deposited into the Clearing Account. Separate checks for booster and parent clubs are to be written to and collected by the appropriate organization. These are separate entities, and donations are to be made payable to that entity, and not go through the clearing account.

**Examples of items that should be deposited to the Clearing Account:** Lost-book money, field trip money, money collected for assemblies, library fines, and any other money collected for activities that take place during the school day for instructional purposes.

2. Transfer money from the clearing account to the school site budget by writing a check to Mt. Diablo Unified School District and sending it to Fiscal Services along with the *Form A-1: Clearing Account Transfer* or the *Income From Outside Sources* form.
3. **It is illegal to make payments for goods and services from a clearing account.**
4. Clearing Account must be reconciled each month. Completed reconciliation package is due to the Internal Auditor by the 20<sup>th</sup> of each month. Package must include 1) signed reconciliation, 2) bank statement, and 3) copy of checkbook pages or Quicken transaction/register report. Submission may be done via scan/email, inter-office pony or fax (925-609-8768)
5. Any and all update to authorized signers of the Clearing Account must be filed with the bank and copy the Internal Auditor. Sites that bank with UNIFY Federal Credit Union may make these updates or changes through the Internal Auditor, and not have to go to the bank branch.

Whenever in doubt or have any questions, check with Accounts Payable Supervisor and/or Chief Accountant at Fiscal Services for clarification.

## ABATEMENT FORM A-1

### Elementary School Clearing Account

**NOTE:** Make check payable to Mt. Diablo Unified School District and send check along with this completed form to Budget & Fiscal Services Department, Dent Center.

Date:

TO: Budget & Fiscal Services

Money collected at  Elementary School for the period of  to   
Begin Date End Date

<u>Site Budget to be Increased</u>	<u>Org Key</u> <small>(Site Code)</small>	<u>Object</u>	<u>Amount</u>
Books – Textbooks .....	0110 10	4110	<input style="width: 80px;" type="text"/>
Books – Other Books .....	0301 10	4210	<input style="width: 80px;" type="text"/>
Field Trips/Special Activities .....	0340 10	5895	<input style="width: 80px;" type="text"/>
Instructional Supplies (student use).....	0301 10	4300	<input style="width: 80px;" type="text"/>
Library – Books/Fines .....	0301 37	4210	<input style="width: 80px;" type="text"/>
Library – Supplies (instructional or operating) .....	0301 37	4300	<input style="width: 80px;" type="text"/>
School Office Supplies .....	0301 39	4300	<input style="width: 80px;" type="text"/>
Outdoor Education .....	0343 10	<input style="width: 40px;" type="text"/>	<input style="width: 80px;" type="text"/>
Special Activities – Kindergarten .....	0350 10	<input style="width: 40px;" type="text"/>	<input style="width: 80px;" type="text"/>
Special Activities – First Grade .....	0351 10	<input style="width: 40px;" type="text"/>	<input style="width: 80px;" type="text"/>
Special Activities – Second Grade .....	0352 10	<input style="width: 40px;" type="text"/>	<input style="width: 80px;" type="text"/>
Special Activities – Third Grade .....	0353 10	<input style="width: 40px;" type="text"/>	<input style="width: 80px;" type="text"/>
Special Activities – Fourth Grade .....	0354 10	<input style="width: 40px;" type="text"/>	<input style="width: 80px;" type="text"/>
Special Activities – Fifth Grade .....	0355 10	<input style="width: 40px;" type="text"/>	<input style="width: 80px;" type="text"/>
<input style="width: 100%; height: 15px;" type="text"/>	<input style="width: 40px;" type="text"/>	<input style="width: 40px;" type="text"/>	<input style="width: 80px;" type="text"/>
<input style="width: 100%; height: 15px;" type="text"/>	<input style="width: 40px;" type="text"/>	<input style="width: 40px;" type="text"/>	<input style="width: 80px;" type="text"/>

**Other Budgets to Increase**

Please note: you cannot add money to state and federal grants (program codes 3000-3499, 3700-3899)

<small>(please indicate program)</small>		<small>(please complete the code)</small>		
<input style="width: 100%; height: 15px;" type="text"/>	<input style="width: 40px;" type="text"/>	<input style="width: 40px;" type="text"/>	<input style="width: 40px;" type="text"/>	<input style="width: 80px;" type="text"/>
<input style="width: 100%; height: 15px;" type="text"/>	<input style="width: 40px;" type="text"/>	<input style="width: 40px;" type="text"/>	<input style="width: 40px;" type="text"/>	<input style="width: 80px;" type="text"/>
<input style="width: 100%; height: 15px;" type="text"/>	<input style="width: 40px;" type="text"/>	<input style="width: 40px;" type="text"/>	<input style="width: 40px;" type="text"/>	<input style="width: 80px;" type="text"/>

**Miscellaneous Income**

<small>(please indicate program)</small>		<small>(please complete the code)</small>		
<input style="width: 100%; height: 15px;" type="text"/>	<input style="width: 40px;" type="text"/>	<input style="width: 40px;" type="text"/>	<input style="width: 40px;" type="text"/>	<input style="width: 80px;" type="text"/>
<input style="width: 100%; height: 15px;" type="text"/>	<input style="width: 40px;" type="text"/>	<input style="width: 40px;" type="text"/>	<input style="width: 40px;" type="text"/>	<input style="width: 80px;" type="text"/>

Total Dollars Transferred: \$  0.00

Principal's Signature \_\_\_\_\_ Date \_\_\_\_\_

**ABATEMENT FORM A-1**

**Middle School Clearing Account**

**Note:** Make check payable to Mt. Diablo Unified School District and send check along with this completed form to the Fiscal Services Department, Dent Center.

Date: \_\_\_\_\_

For period: \_\_\_\_\_ to \_\_\_\_\_  
Start Date End Date

School Name: \_\_\_\_\_

	SITE	PROGRAM	OBJECT	\$ AMOUNT
Art _____		0703	10	
Campus Beautification _____		2440		
Communications (Secondary School) _____		0717	10	
Computer Education _____		0716	10	
Crafts _____		0704	10	
Drafting _____		0792	10	
Drama _____		0707	10	
English _____		0706	10	
Field Trip / Special Activity _____		0740	10	
Field Trip / Special Activity 6 <sup>th</sup> _____		0746	10	
Field Trip / Special Activity 7 <sup>th</sup> _____		0747	10	
Field Trip / Special Activity 8 <sup>th</sup> _____		0748	10	
General Instructional Program (Secondary) _____		0701	10	
Home Economics _____		078	10	
Interdisciplinary Studies (Secondary) _____		0711		
Interdisciplinary Studies 6 <sup>th</sup> _____		0756	10	
Interdisciplinary Studies 7 <sup>th</sup> _____		0757	10	
Interdisciplinary Studies 8 <sup>th</sup> _____		0758	10	
Journalism/Publications _____		0708	10	
Library – Books/ Supplies (instructional or operating) _____		0701	37	
Mathematics _____		0712	10	
Media Center – Supplies (instructional or operating) _____		2125	37	
Metal Shop _____		0796	10	
Music – Instrumental _____		0713	10	
Music – Vocal _____		0789	10	
New Technology Development (Secondary) _____		0777	10	
Office Supplies (administrative use) _____		0701	39	
Photography _____		0705	10	
Physical Education _____		0720	10	
Reading _____		0723	10	
Science _____		0730	10	
Site Special Ed. _____		0718	10	
Social Studies _____		0735	10	
Special Activity Other _____		0750	10	
Vending Machines _____		2250		
Wood Shop _____		0798	10	
World Language _____		0709	10	

**IMPORTANT:** you cannot add money to state and federal grants (program codes 3000-3499, 3700-3899)

**ABATEMENT FORM A-1**  
**Middle School Clearing Account**

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Date: \_\_\_\_\_

For period: \_\_\_\_\_ to \_\_\_\_\_  
Start Date End Date

School Name: \_\_\_\_\_

**INDICATE PROGRAM**

**COMPLETE CODE BELOW**

Textbooks: Fines/Lost Books _____	_____	0110	10	4110	_____
Other Books _____	_____	_____	10	4210	_____
Miscellaneous Income _____	_____	_____	_____	_____	_____

Principal's Signature \_\_\_\_\_ Date \_\_\_\_\_

Total Dollars Transferred	\$ _____	0.00
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FRM - A-1 Middle School  
 January 2016

**ABATEMENT FORM A-1**  
**High School Clearing Account**

**Note:** Make checks payable to Mt. Diablo Unified School District and send check along with this completed form to the Fiscal Services Department, Dent Center.

Date: \_\_\_\_\_

To: Budget & Fiscal Services

Money collected at \_\_\_\_\_ High School for the period of \_\_\_\_\_ to \_\_\_\_\_

			Start Date	End Date
<u>Site Budget to be Increased</u>	<u>Org Key</u>	<u>Object</u>		
	(Site Code)			
AP Testing.....	0102 80	8699		
Art.....	0703 10			
Auto Shop.....	0791 10			
Business Education.....	0780 10			
Crafts.....	0704 10			
Drafting.....	0792 10			
Drama.....	0707 10			
Electronics Shop.....	0793 10			
English.....	0706 10			
World Language.....	0709 10			
Graphics.....	0794 10			
Home Economics.....	078 10			
Secondary School General Ed. Instructional Program.....	0701 10			
Journalism/Publications.....	0708 10			
Library – Books/Fines.....	0701 37			
Library – Supplies (instructional or operating).....	0701 37			
Mathematics.....	0712 10			
Media Center – Supplies (instructional or operating).....	2125 37			
Metal Shop.....	0796 10			
Music – Instrumental.....	0713 10			
Music – Vocal.....	0789 10			
Office Supplies (administrative use).....	0701 39			
Photography.....	0705 10			
Physical Education.....	0720 10			
PSAT Testing.....	0744 10	5890		
Reading.....	0723 10			
Science.....	0730 10			
Social Studies.....	0735 10			
Wood Shop.....	0798 10			

**IMPORTANT: You cannot add money to state and federal grants (program codes 3000-3499, 3700-3899).**

<u>INDICATE PROGRAM</u>	<u>COMPLETE CODE BELOW</u>			
Textbooks: Fines/Lost Books.....	0110 10	4110		
Other Books.....	10	4210		
_____	_____	_____		
<b>Miscellaneous Income</b>				
Gate Receipts by sport (use code for sport).....	80	8704		
Sport Account Fundraising (use code for sport).....				
Athletics (Student Activity Cards, general fundraising)	3500			

**Total Dollars Transferred:** \$ **0.00**

Principal's Signature \_\_\_\_\_ Date \_\_\_\_\_

PRM - A-1 High School January 2016

# Sample Clearing Account Reconciliation Form

## Mt. Diablo Unified School District Bank Account Reconciliation

School	-	Beg. Date	End Date
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**Clearing Account**  
 Type of Account

<b>Bank Ending Balance:</b> \$ <span style="border-bottom: 1px solid black; display: inline-block; width: 100px;"></span>	<b>Book Ending Balance:</b> \$ <span style="border-bottom: 1px solid black; display: inline-block; width: 100px;"></span>
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Add: Deposits in Transit		
Date	Reference	Amount
		\$ <span style="border-bottom: 1px solid black; display: inline-block; width: 100px;"></span>

Add: Interest / Error Correction		
Date	Description	Amount
		\$ <span style="border-bottom: 1px solid black; display: inline-block; width: 100px;"></span>

(Subtract): Uncleared Checks		
Date	Check #	Amount
		\$ <span style="border-bottom: 1px solid black; display: inline-block; width: 100px;"></span>

(Subtract): NSF Checks / Charges / Correction		
Date	Check #	Amount
		\$ <span style="border-bottom: 1px solid black; display: inline-block; width: 100px;"></span>

<b>Adjusted Bank Balance:</b> \$ <span style="border-bottom: 1px solid black; display: inline-block; width: 100px;"></span>	<b>Adjusted Book Balance:</b> \$ <span style="border-bottom: 1px solid black; display: inline-block; width: 100px;"></span>
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*Adjusted Bank Balance should equal Adjusted Book Balance*

Prepared by:

Date:

Approved by:

Date:

**Note:** Reconciliation package is due to the Internal Auditor by the 20th of each month. Package must include signed reconciliation, bank statement, and copy of checkbook pages, Quicken transaction/register summary report or ASBWorks account statement report (whichever applicable). Submit to Internal Auditor via scan/email, pony or fax (925-609-8768). Keep a copy for records.

Contact the Internal Auditor for the excel spreadsheet version of this reconciliation form.