

Harris County School District



Financial Guidelines & Internal Controls

General Fund
Schools

Harris County School District

Financial Guidelines – General

Fund Effective: July 1, 2022

Harris County Schools actively participates in the Federal Funds Program provided by the U.S. Department of Education and administered by the Georgia Department of Education. In addition, we participate in State Grant Programs with GADOE. To ensure compliance with Federal Regulations; the Harris County District policies and procedures currently in place and any newly implemented procedures must be maintained in writing. These financial guidelines will be maintained and updated by the Director of Finance and will be made available upon request as well as being posted on the Harris County School Districts' public websites for easy reference.

Harris County School District



FINANCIAL GUIDELINES

GENERAL FUND

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Harris County School District



Leave and Sick-Bank

Leave Policy

**Board Policy Manual
Harris County Schools**

Board Policy GARH: Employee Leaves and Absences

Status: ADOPTED

Original Adopted Date: 12/08/2016 | Last Revised Date: 08/06/2020 | Last Reviewed Date: 08/06/2020

ACCRUAL OF SICK LEAVE AND ABSENCE FOR MEDICAL OR PERSONAL/PROFESSIONAL REASONS

The Superintendent or designee will be governed by sick leave plans and leave policies in determining the deduction to be made for employee absences.

Leave days will be earned at the rate of one and one-fourth (1 ¼) days per month employed to a maximum of 12 ½ days per year for ten (10) month employees, 14 days for eleven (11) month employees and fifteen (15) days for twelve (12) month employees. Professional personnel are considered on a ten-month contract unless extended year is approved and an addendum to their contract of employment is signed.

Each year three (3) days of sick leave may be used for personal business. Personal leave may not be accumulated. All personal leave used will be deducted from the sick leave account.

Employees may accumulate leave days to a total of ninety (90) days for ten (10) month employees, one hundred (100) days for eleven (11) month employees, and one hundred five (105) days for twelve (12) month employees, all of which may be used in one year for sick leave purposes. Employees may, at the discretion of the Superintendent, be granted sick leave in advance during a contract year not to exceed twelve and one-half (12 ½) days, provided the employee has enough summer salary accumulated to cover these days. Employees will not leave the school system without paying back funds for any advanced leave taken. Leave will not be advanced for one year from another year.

When professional personnel are absent for reasons other than those covered by leave, the entire salary will be deducted for the time absent. Employees without leave must submit a request in advance to be absent for reasons other than personal illness. The request must be in writing and should outline specific reasons for the absence. The reasons must be of an emergency nature and must be approved by the principal and Superintendent prior to the absence. Any sick leave accumulated by a professional employee shall be credited to that employee and up to 45 days shall be transferred with such employee when they change employment from one Georgia school system to another.

Professional leave days required by the employer will not be deducted nor counted against the annual allowance of three days. All professional leave must have the advanced approval of the Superintendent.

Personnel do not have to give a reason for taking personal leave.

Except in emergencies, employees are required to give five (5) days notice for personal leave.

All employees must call their supervisor to request sick leave for themselves and/or a family member. Each school principal or department supervisor shall publish procedures for these calls and provide these to all employees.

During the one hundred ninety (190) day contract year for ten (10) month employees, the two hundred ten (210) day contract year of eleven (11) month employees and the two hundred forty (240) day contract year for twelve (12) month employees, all absences must be approved by the principal/supervisor and/or the Superintendent.

Any absence for any sick or personal leave days or annual leave during the contract year covered by sick or personal leave will require a deduction from the accumulated leave days for all employees. Employees without accumulated days and/or who cannot be advanced days will forfeit one day of pay for each absence.

Employees will not be allowed to work time beyond the work day, work week, contract year, or any holidays to make up for any days absent in order to have these days put back in their leave account or to prevent a loss or pay or to prevent a deduction from their leave account.

For absences equal to five (5) or more days due to the same illness, a doctors statement shall be provided to the employees supervisor and kept on file.

When, in the discretion of the employee's supervisor, an employee is using excessive leave, a doctor's excuse may be required for all absences upon written notice by the supervisor.

Teachers who leave the employment of the school system for a period of twelve (12) or more consecutive months and who had forfeited their sick leave upon separation shall be entitled to have the forfeited leave restored upon returning to service for a period of at least two consecutive years.

Sick leave absences are defined as those days used for personal illness and temporary disability, illness and temporary disability of members of the immediate family, and death in the immediate family. Immediate family shall be interpreted to mean: spouse, children, father, mother, brother, sister, mother-in-law, father-in-law, son-in-law, daughter-in-law, brother-in-law, sister-in-law, grandchildren, grandparents, or any relative in the home of the employee.

Shared Sick Leave

Employees in system which operate a sick leave bank may share up to ten (10) days earned sick leave annually with their spouses who are also employed by the system. A request in writing to use sick leave days earned by an employee's spouse must be attached to the leave form and must contain the signatures of both employees. The individual requesting to use up to ten (10) days sick leave earned by his/her spouse must have already exhausted all sick leave accrued by his/her own employment. This leave may be used for the purpose of maternity leave, illness, or illness of a family member.

Bereavement Leave

Employees may use five (5) days of sick leave for bereavement of a member of their immediate family, as defined in this policy. A request for extension may be granted by the employee's immediate supervisor/administrator and approved by the Superintendent.

Extended Leave of Absence

An employee of the Harris County School District may be granted an extended leave of absence, without pay, not to exceed one year because of catastrophic circumstances. The catastrophic nature of the circumstances will be determined by the Committee governing sick leave bank.

To qualify the employee must meet the requirements of Federal Family and Medical Leave Act (FMLA) as outlined in the Harris County School District Policies and Procedures. All documentation must be on file prior to the request for extended leave. All other types of leave (vacation, sick leave, personal leave, FMLA, sick bank, etc.) must have been exhausted before the employee may qualify for extended leave. If extended leave is granted, the leave will be from the system and not for a specific job assignment. Leave dates will be determined by the Harris County Board of Education.

The Board of Education does not guarantee re-employment following an extended leave of absence. If positions are available within the employee's certification or job classification, the employee will be given consideration for re-employment.

If it is determined that a Harris County School District employee did not use extended leave as outlined in this policy or accepts any employment elsewhere while on extended leave as granted by the Harris County Board of Education, said employee shall forfeit all privileges provided under this policy. The employee shall be considered as having resigned from the school system effective the beginning date approved for leave.

For the purpose of extended leave, sabbaticals to further education are not covered.

OBSERVANCE OF RELIGIOUS HOLIDAYS

Employees may use personal leave for the observance of recognized religious holidays. If an employee desires to take leave for the observance of recognized religious holidays in excess of the days allowed for personal leave, the employee may take unpaid leave for such purposes, provided that such leave is not excessive and does not interfere with fulfilling the obligations of his or her job.

JURY OR JUDICIAL LEAVE, ELECTION WORKERS

Jury Duty

All employees of the Harris County Board of Education are encouraged to serve as jurors when selected to do so and when it is deemed advisable by their superiors. They will be paid their full salary during the time they served and may keep any remuneration received from the court and will not be required to pay a substitute teacher.

Judicial Leave

Employees of the Harris County Board of Education shall be allowed Judicial Leave to attend a Judicial Proceeding in response to a subpoena or to issue a deposition in response to a subpoena. Approval must be obtained in advance

and the appearance shall not be a result of the employee being charged with any violation of any laws.

The subpoena must be issued by a court of record and properly signed and served. A copy of the subpoena must be provided to the employee's immediate supervisor prior to taking the leave. Deductions from sick or personal leave shall not be made for this leave. The form for personal, professional and annual leave shall be used to request this leave.

Election Workers

Employees of the Harris County Board of Education who serve as poll managers or poll workers on election days will be provided leave for this purpose. Approval must be obtained five (5) days prior to each election. Deductions from sick or personal leave shall not be made for this leave. These employees will be paid their full salary during the time they serve and may keep any remuneration received and will not be required to pay a substitute teacher.

MILITARY LEAVE

All employees are entitled to paid leave not to exceed eighteen days in any one federal fiscal year for the purpose of complying with ordered military duty with the armed forces of the United States or State of Georgia, including duty as a voluntary member of the National Guard or any reserve component of the United States or State of Georgia. In the event the Governor declares an emergency that results in an employee being ordered to military duty as a member of the National Guard, the employee is entitled to leave not exceeding thirty days in any one federal fiscal year. Employees who have military commitments shall inform the Superintendent or designee annually, provide a copy of the official military orders, and cooperate to the extent possible in scheduling such leave so as to minimize the disruption in those employees' duties and the mission of the Board of Education.

DISCLAIMER

To the extent that any provision in this policy conflicts with or is superseded by the Family and Medical Leave Act ("FMLA"), the regulations promulgated there under, or any other federal or state law, the provisions of the applicable law or its regulations, as the case may be, shall control

Leave

- Print leave requests and work on current leave period from those printouts. Work on this daily.
- If an employee is absent, please follow-up with them if you do not see their leave request come through Etrieve.
- **ALL LWOP MUST BE APPROVED BY THE SUPERINTENDENT.**
- Ensure the correct account number is on the professional leave form to pay the sub (this may be a different person depending on the leave type)
- Annual leave should be completed separately in Etrieve. All annual leave should be sent to the Central Office.
- Leave dates for reporting purposes run from the 6th through the 5th Example: 10/6/2022 – 11/5/2022. Please keep leave requests in the date range reported; if dates run between two leave periods, use a separate form.
- Deadlines must be met
- Notify Jeanie Jaworski immediately of any new substitutes and their first day of subbing.
- A cancel/change leave form should be filled out by employee and turned into leave secretary. If leave has already been entered, it must be emailed to Jeanie for correction.
- Substitutes do not get paid through ReadySub or Etrieve.
- All substitutes must be paired correctly to the teacher or staff member they are working for to ensure the correct pay is distributed.

Sick Leave Bank Procedures

**Board Policy Manual
Harris County Schools**

Regulation GARHA-R(1): Employee Sick Leave Bank - Procedures

Status: ADOPTED

Original Adopted Date: 12/08/2016

The purpose of the Sick Leave Bank of the Harris County School System is to provide sick leave to members confronted with unexpected illness or injury after their own sick leave has become exhausted.

Membership

- (1) Membership in the Sick Leave Bank is voluntary for all eligible employees.
- (2) To be eligible, an employee must:
 - (a) Work in a system job which earns and accumulates sick leave;
 - (b) Deposit two of their own accumulated sick leave days in the bank for initial enrollment;
 - (c) Agree to be assessed additional sick leave days as necessary so the Board of Trustees can meet the minimum account balance requirement of fifty (50) days.

An employee must also either:

- (a) Have been employed by the system for a minimum of 100 consecutive days; or
- (b) Transfer from another Georgia school system after having been employed for a minimum of 100 days in a job earning and accumulating sick leave (employee may enroll during the next enrollment period).
- (3) The bank must have one hundred (100) employees enrolled to begin operation and must operate with a minimum of one hundred (100) members.
- (4) The enrollment periods for joining the Sick Leave Bank are October and April. Enrollment is automatically renewed each October unless a request to resign from the bank is received in writing. Resignations from the bank become effective on January 1.
- (5) Any member wishing to resign from the Sick Leave Bank must submit written notice to the committee. Resignation from the bank becomes effective on next January 1.
- (6) Upon resignation from the bank, an employee shall not be eligible to withdraw any sick leave days contributed. An employee shall not be eligible to rejoin the bank except during the next enrollment period.
- (7) All enrollment deposits of sick leave days and other assessed days are non-refundable and non-transferable.

Sick Leave Bank Trustee Committee

- (1) The Trust Committee shall consist of ten (10) Sick Leave Bank members, one of each of ten locations:
 - (a) Central *
 - (b) Harris County Carver Middle School **
 - (c) Harris County High School *
 - (d) New Mountain Hill Elementary School **
 - (e) Park Elementary School *

(f) Pine Ridge Elementary School **

(g) Transportation Department *

(h) Performance Learning Center/Educational Opportunity Center **

(I) Mulberry Creek Elementary School *

(j) Creekside School **

There will also be two non-voting members 1 each from payroll and benefits.

(2) Sick Leave Bank members will elect a trustee to represent their location during the first week of December every other year:

* denotes election held in odd-numbered years

**denotes election held in even-numbered years

The building administration will initiate the first election of a trustee from that location. Each term thereafter, the trustee from each location will supervise that location's election.

(3) Each trustee will serve a two-year term and may serve unlimited terms. If a vacancy occurs in the term of a trustee, the building administrators will appoint a Sick Leave Bank member from that location to fill the unexpired term.

(4) Each trustee will be responsible for:

(a) Acting as a liaison between location and Trustee Committee.

(b) Attending meetings.

(c) Collecting membership in Sick Leave Bank.

(5) Trustees will meet in the second week of December each year to elect a chairperson, vice chairperson, and secretary to serve for one year.

(6) The Trustee secretary will be responsible for:

(a) Keeping records of all meetings.

(b) Filing records of all meetings with the payroll clerk.

(c) Notification of payroll office of action taken by trustees.

(7) A majority of trustees must be present to conduct official business of the Sick Leave Bank Trustee Committee. A decision of the Trustee Committee is final with no appeal process.

(8) The Trustee Committee must present an annual report to the school Board at the January school Board meeting.

(9) The Trustee Committee is required to maintain a minimum balance of fifty (50) days in the Sick Leave Bank.

REGULATIONS FOR WITHDRAWING SICK LEAVE DAYS FROM THE BANK

(1) A request for withdrawal may be made at any time by a current Sick Leave Bank member or their appointed representative.

(2) A withdrawal request will be considered complete when it includes:

(a) Member's application for withdrawal.

(b) Physician's verification form.

(c) Payroll clerk verification of member's individual sick leave balance.

(3) All applications for withdrawal and their supporting documents must be submitted to the system's payroll clerk. The Sick Leave Bank Trustee Committee will meet to consider each application within ten (10) working days.

(4) The application may be required to undergo, at the applicant's own expense, a medical review by a physician approved by the committee.

(5) A member of the Sick Leave Bank may apply for withdrawal of leave authorized by the Harris County Board of Education Policy due to normal pregnancy, childbirth, or related medical condition is excluded.

(6) Members cannot use Sick Leave Bank days while receiving workers' compensation or any payment from an employer paid disability benefit.

(7) The Sick Leave Bank will approve days in increments of ten (10) days up to a maximum of forty (40) days per calendar year.

(8) The Trustee Committee may approve multiples of ten (10) day increments for a single member based on the application and supporting documents.

(9) A member must use ten (10) days of uncompensated leave during the calendar year before becoming eligible for Sick Leave Bank withdrawal.

(10) All leave approved, but not used by a member, must be returned to the Sick Leave Bank.

(11) Any participating employee withdrawing sick leave shall not be required to replace it.

Harris County School District



Leave and Payroll Dates

Payroll Time Sheets, Check Requests and**Leave Cutoff Dates**

Tuesday, July 5, 2022
 Friday, August 5, 2022
 Friday, September 2, 2022
 Wednesday, October 5, 2022
 Tuesday, November 1, 2022
 Thursday, December 1, 2022
 Thursday, January 5, 2023
 Friday, February 3, 2023
 Friday, March 3, 2023
 Friday, March 31, 2023
 Friday, May 5, 2023

Monday, June 5, 2023

Leave Cutoff Date Exception

Friday, June 30, 2023

Payroll Time Sheets, Check Requests and**Leave Due to Payroll/Central Office**

Thursday, July 7, 2022
 Tuesday, August 9, 2022
 Wednesday, September 7, 2022
 Friday, October 7, 2022
 Thursday, November 3, 2022
 Monday, December 5, 2022
 Monday, January 9, 2023
 Tuesday, February 7, 2023
 Tuesday, March 7, 2023
 Tuesday, April 11, 2023
 Tuesday, May 9, 2023

Thursday, June 8, 2023

Leave Due to Central Office Exception

Friday, June 16, 2023

Payroll Dates 2022-2023

Friday, July 29, 2022
 Wednesday, August 31, 2022
 Friday, September 30, 2022
 Monday, October 31, 2022
 Friday, November 18, 2022 Holiday
 Monday, December 19, 2022 Holiday
 Tuesday, January 31, 2023
 Tuesday, February 28, 2023
 Friday, March 31, 2023
 Friday, April 28, 2023
 Wednesday, May 31, 2023
 Friday, June 30, 2023

ASEP Cut Off Dates 2022-2023

Friday, July 1, 2022
 Friday, August 5, 2022
 Friday, September 2, 2022
 Friday, October 7, 2022
 Friday, November 4, 2022
 Friday, December 2, 2022
 Friday, January 6, 2023
 Friday, February 3, 2023
 Friday, March 3, 2023
 Friday, April 7, 2023
 Friday, May 5, 2023
 Friday, June 2, 2023

Due to Payroll Dates-ASEP

Wednesday, July 6, 2022
 Wednesday, August 10, 2022
 Wednesday, September 7, 2022
 Wednesday, October 12, 2022
 Wednesday, November 9, 2022
 Wednesday, December 7, 2022
 Wednesday, January 11, 2023
 Wednesday, February 8, 2023
 Wednesday, March 8, 2023
 Wednesday, April 12, 2023
 Wednesday, May 10, 2023
 Wednesday, June 7, 2023

SRO Cut Off/Due Dates to AP

Friday, August 26, 2022
 Friday, September 23, 2022
 Friday, October 21, 2022
 Friday, November 18, 2022
 Friday, December 16, 2022
 Friday, January 27, 2023
 Friday, February 24, 2023
 Friday, March 24, 2023
 Friday, April 21, 2023
 Friday, May 26, 2023

Harris County School District



Tax-Exemption

Tax-Exemption

- Harris County is a tax-exempt entity.
- All purchases made in the State of Georgia should exclude taxes.
- We will not reimburse employees for purchases that include taxes. If there is an exception, it will be reviewed, but not guaranteed to be reimbursed.
- It will be the responsibility of the employee to contact the vendor for any taxes included on purchases made.
- All tax-exempt forms can be found on the District-wide website under Finance Forms.



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

To:	_____ SUPPLIER	DATE
SUPPLIER'S ADDRESS	CITY	STATE
		ZIP CODE

THE UNDERSIGNED HEREBY CERTIFIES that all purchases* made after this date will qualify for the tax-free or tax-exempt treatment indicated below. (Check the Applicable Box) (*The terms "purchase" and "sale" include leases and rentals.)

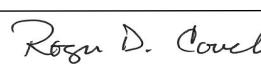
- 1. Purchases of tangible personal property or services for **RESALE ONLY**. O.C.G.A. § 48-8-30. A sales and use tax number is required unless the purchaser is one of the following: church, qualifying tax exempt child caring institution, tax exempt parent-teacher organization or association, private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

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

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

Purchaser's Type of Business: State of Georgia Public Education

Purchaser's Address: 132 Barnes Mill Rd.

Printed Name and Signature: Roger Couch  Title: Superintendent

Telephone Number: 706-628-4206 Email: accountspayable@harris.k12.ga.us

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

Harris County School District



Travel

Travel

- All travel forms can be found on the District-wide website under Finance Forms.
- Per the Transportation Funding Act of 2015, effective July 1, 2015 hotels in the state of Georgia will charge a \$5.00 per room per night hotel tax to travelers. This tax is not exempted for State Employees.
- It will be the responsibility of the employee to contact the hotel for any taxes included on overnight accommodations. It is best to book directly through the hotel website to ensure taxes can be deducted.
- Any travel expenses incurred by an employee that includes taxes will not be reimbursed.
- All employees will be reimbursed the meal allowances and mileage rates as established in the GA SAO Guidelines. Please check the HCSD website under Finance Forms for the correct meal allotments and mileage rate. These rates change every year and the current rates will be posted on the HC Finance webpage.
- For out of state meal allowances, please go to <https://www.gsa.gov/travel/plan-book/per-diem-rates>
- Employees traveling overnight (in-state or out-of-state) are eligible for per diem amounts designed to cover the cost of three (3) meals per day for all days of travel including the day of departure and the day of return, less any meals provided. This is a Harris County Best Practice and does not follow the State of GA guidelines.
- For non-overnight travel, employees who travel more than 50 miles from their residence on a work assignment, AND are away for more than eight (8) hours, may receive the total eligible per diem allowance for that day. The per diem allowance must, however, be adjusted for any meals provided to the employee. This is a Harris County Best Practice and does not follow the State of GA guidelines.

Travel (continued)

- Normal commuting miles must be deducted when calculating total mileage reimbursement. Mileage travelled by State travelers between their Residence and Primary Work Station is considered “commuting miles”. Commuting costs are not reimbursable. Exception: If travel occurs on a weekend or holiday outside of the normal work schedule, mileage is calculated from the point of departure with no reduction for normal commuting miles.
- Employee Expense Reimbursements must be entered into Etrieve as a Check Request. The Check Request must be sent to the school bookkeeper and reviewed for corrections and supervisor approval before it is sent to Accounts Payable. **THE PROFESSIONAL LEAVE FORM IS NOT THE EMPLOYEE'S REQUEST TO BE REIMBURSED. IT MUST BE ENTERED INTO ETRIEVE AS A CHECK REQUEST.**
-
- Always attach the hotel receipt and conference itinerary (when applicable) with the employee expense form.
- State policy requires that travelers submit expenses ideally within 10 days, but no later than 45 calendar days after completion of the trip or event. Expenses submitted in excess of 60 calendar days may not be reimbursed.
- There is a 2-week processing time for all approved travel reimbursements.



**STATE OF GEORGIA
CERTIFICATE OF EXEMPTION OF LOCAL HOTEL/MOTEL EXCISE TAX**

ATTENTION: GEORGIA HOTEL AND MOTEL OPERATORS

Effective April 2, 1987, Act Number 621 amending Official Code of Georgia Annotated Section 48-13-51 provides that Georgia state or local government officials or employees traveling on official business should not be charged county or municipal excise tax on lodging, often referred to as local hotel/motel tax.

Upon verification of the identity of the government official or employee identified below, Georgia hotel and motel operators are required to exempt the individual from any applicable tax(es), as outlined below.

Tax	Acceptable Payment Methods	Required Form(s) – Provided by the Traveler
Occupancy Tax (local, county, or municipal lodging, or excise tax)	ALL payment methods accepted (Personal or Government payment)	State of GA Certificate of Exemption of Local Hotel/Motel Excise Tax

A copy of this exemption form must be maintained with hotel tax records to document the individual's status as a government official or employee traveling on official business. If you have any questions, please contact the traveler's accounting or fiscal office contact, identified below.

CERTIFICATION:

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

Signature of Official or Employee _____ Date _____

Please complete below:

Name of Official or Employee _____

Title of Official or Employee _____

Government Agency Represented Harris County School District

Accounting/Fiscal Office Contact Name Meghan Ceja, Finance Director Phone No. 706-628-4206

Date(s) of Lodging _____

NOTE: Government officials or employees are also exempt from Georgia State Sales Tax when individuals submit the "Department of Revenue Sales Tax Certificate of Exemption Form (ST-5)" to hotel operators. The payment methods that are applicable to the exemption of this sales tax are either a State of Georgia issued credit card or payments made by directly billing the governmental organization.



STATE OF GEORGIA MEAL ALLOWANCES POLICY

The State Accounting Office and the Office of Planning and Budget (OPB) are responsible for establishing and updating the Statewide Travel Regulations.

This document references In-State meal allowances for Standard and High Cost Area per diem rates. State employees traveling in Georgia's high cost counties will be reimbursed at the established higher rates set forth by the Statewide Travel Policy as opposed to the high cost per diems set by the GSA.

The standard In-State per diem rates are as follows:

Eligible Meals	Per Diem Amount
Breakfast	\$13.00
Lunch	\$14.00
Dinner	\$23.00

GEORGIA DEPARTMENT OF EDUCATION
EMPLOYEE EXPENSE STATEMENT

NAME _____
PLACE OF RESIDENCE _____

EMPLOYEE ID NO.

HEADQUARTERS

REFERENCE

(For Accounting Use)

BUDGET CODE

MONTH ENDING

WORTWENDING
AUTOLICENZEN

The paid mileage rate per mile is
\$0.625
Effective JULY 1, 2021

Harris County School District



Purchase Orders and Vendors

Vendors

- W-9 form for new vendors is available on the HCSD website
- A new vendor request must be entered for all new vendors and the signed W-9 must be attached.
- For vendors that are not showing up in Etrieve that you know you have used before, please send Sally an email with the correct vendor name, and if possible, vendor number.

Purchase Orders

**Board Policy Manual
Harris County Schools**

Board Policy DFC: Federal Funds

Status: ADOPTED

Original Adopted Date: 05/14/2016 | **Last Revised Date:** 11/10/2016

The Harris County Board of Education shall take advantage of programs funded by the federal government as it deems appropriate and in the best interest of the Harris County School System.

The Superintendent or his/her designee shall be authorized to submit grant applications for federal programs approved by the Board and to establish and maintain a system for administering federal funds awarded to the Harris County School System. The Superintendent or his/her designee shall develop procedures to ensure that the following requirements are met:

1. The financial management system establishes control over, and accountability for, all funds, property, and other assets acquired through federal funds. Safeguards are in place to assure that all assets are used solely for authorized purposes.
2. All program expenditures, including travel costs, are reviewed to ensure that federal funds are expended only for allowable activities and in accordance with applicable cost principals.
3. Procurement activities are conducted in compliance with federal procurement standards, including written standards covering conflict of interest for employees engaged in the selection, award, and administration of contracts supported by federal funds. No employee, officer, or agent of the Harris County School System may participate in the selection, award, or administration of a contract supported by federal funds if he or she has a real or apparent conflict of interest.
4. Internal controls over federal funds awarded to the Harris County School System are established and maintained in compliance with state and federal laws, regulations, and the terms and conditions of the federal award.

INTERNAL CONTROL:

Harris County Use of Funds and Purchase Orders

A Purchase Order Request must be entered for all purchases. Purchase order requests must be entered into Etrieve and approved before orders are placed. This internal control is for all purchases made for the Harris County School System.

All purchase order requests should have backup attached to the request. For estimated purchases, a copy of the estimate should be attached.

Only those items included on a purchase order will be paid from that purchase order.

Harris County does not allow the purchase of gift cards through budgeted accounts.

Estimate shipping costs carefully or have the vendor quote shipping. Purchase order total should always reflect the total cost of the items including shipping or other service charges.

When a purchase order is canceled or items are returned, notify central office in an email and attach a copy of correspondence sent to vendor. This is necessary in order to give proper credits when received from the vendor. If the changed amount on the invoice needs to be split between different budgeted accounts, please include the new amount and account number in your email or the release to pay. Final purchase orders issued near the end of the year must be invoiced on or before June 30 to be included in the current fiscal year.

NOTE: Failure to comply with the above procedures could result in liability on the part of the purchaser to pay for the purchase order items. Examples are purchase orders made over the phone without prior approval, Amazon orders being placed before purchase order request is approved and the actual purchase order number is generated or when invoices are received from vendors before purchase orders are approved and on file in Financial Software.

There shall be no exceptions to the General Purchasing Policies except as granted in writing by the Superintendent.

An emergency is defined as an eventuality that:

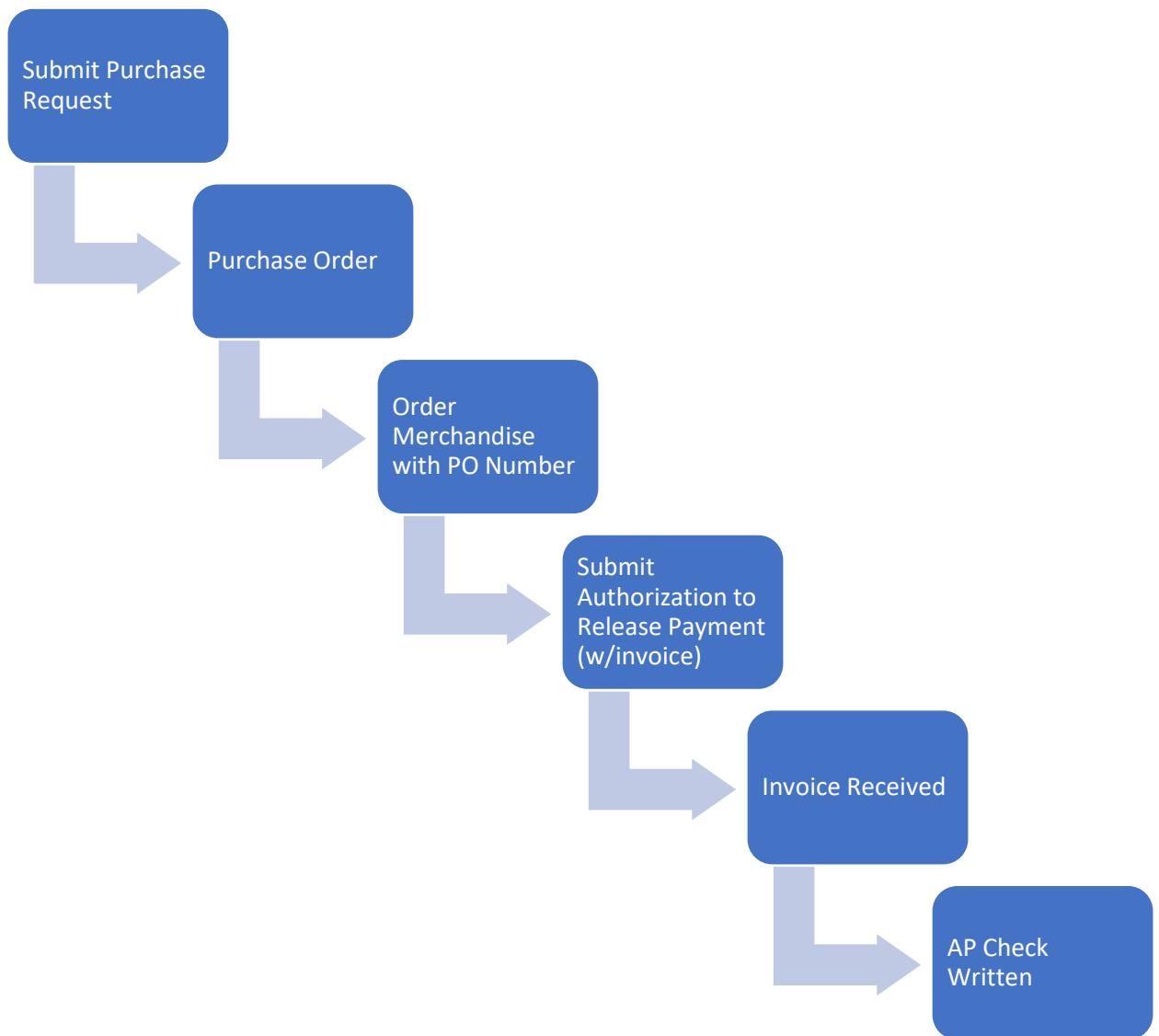
- (1) Cannot reasonably be foreseen;
- (2) Demands correction by immediate action; and
- (3) If not corrected, may endanger students and/or others, or result in an economic loss to the school system.

Purchase Orders (continued)

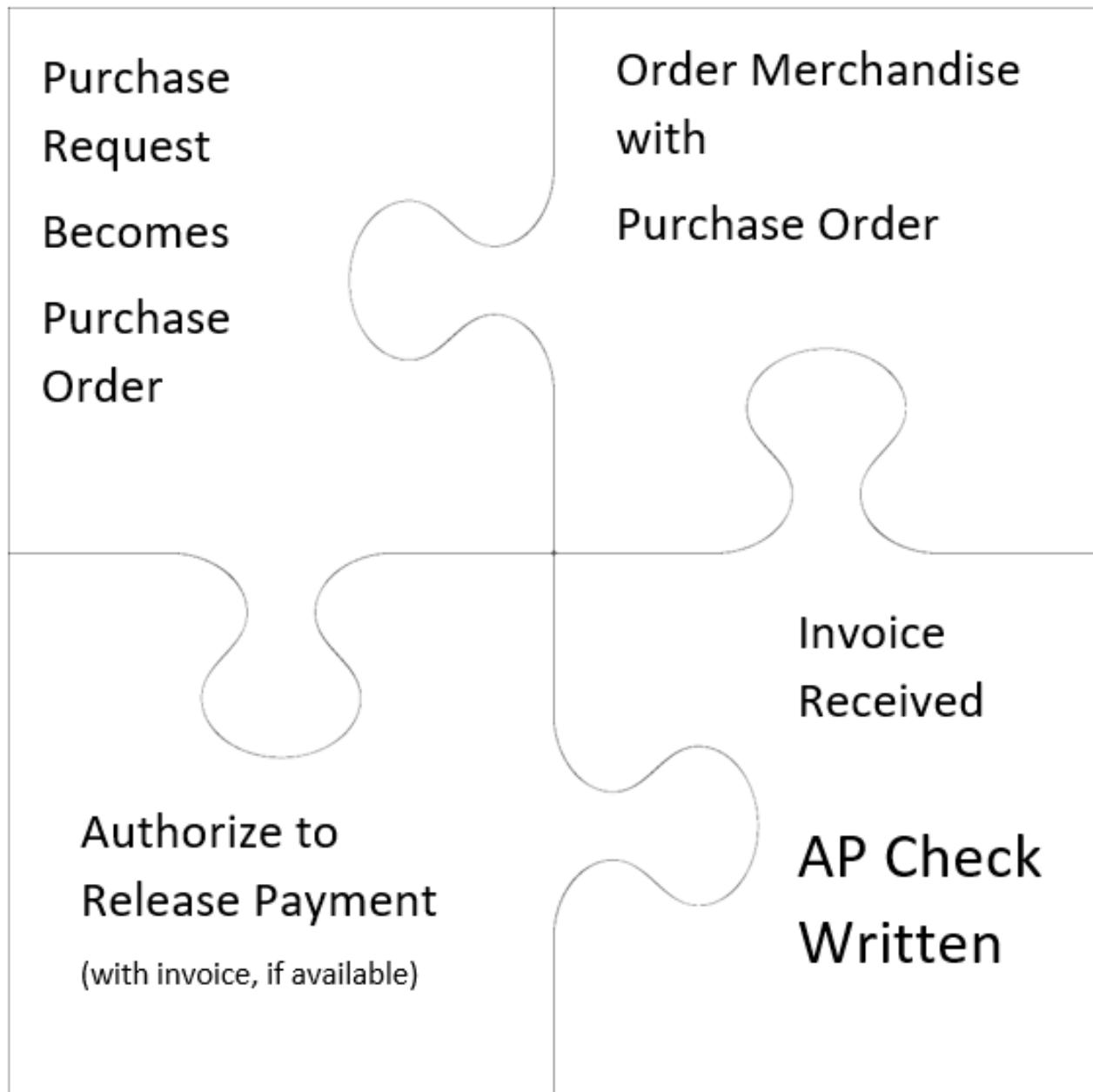
PURCHASE ORDER STEPS:

1. Enter Purchase Order Request and include quotes or other documentation
2. Wait for Purchase Order Request to be Approved
3. Check Purchase Order for approved PO Number
4. Place Order with Approved PO Number
5. Wait for merchandise to be delivered
6. Complete the Release of Funds and **attach invoice**

*** AP must have an invoice to pay a PO. Finance will not pay a vendor without an invoice. It is the responsibility of the bookkeeper to ensure the approved PO number is included with the order and on the invoice.



**Finance must have ALL the pieces to the puzzle
in order to pay the bill.**





BUDGET TRANSFER REQUEST

Date: _____

Fiscal Year: _____

From Account Number:
(Use Exact Account Number/One Account per Line)

Amount:

To Account Number:
(Use Exact Account Number/One Account per Line)

Amount:

Justification for Transfer:

Department Supervisor:

Principal:

Director of Finance:

Superintendent:

Harris County School District



Check Requests

INTERNAL CONTROL:

Harris County Check Requests

A Check Request shall be completed for the following expenses:

- Employee Travel Reimbursements
- Employee Expense Reimbursements
- All Utility Bills
- Contracted Services
- ESPLOST billing

The above items shall always be turned into the Finance Department through a Check Request in Etrieve. Any paper or electronic copies turned into the Finance Office will be returned to the school or department for Etrieve Check Request submission. All check requests should have backup attached to the request. For example, if the check request is for a travel reimbursement, the employee should attach a Conference Itinerary and hotel receipts.

A check request should never be submitted to reimburse a Principal Account. The proper Purchase Order Request or Check Request should be made directly to the vendor for purchases. Purchases made with Federal Funding must go through the appropriate approval process. Using principal account funds bypasses this Board policy and can be viewed as a finding from external auditors. Purchasing using the proper funds also allows us to keep track of vendor history and spending trends.

For travel reimbursements, please refer to the State Travel Policy found on the HCBOE website. Only the per diem rates per the State of GA Accounting Office will be reimbursed for travel expenses.

For employee expense reimbursements, only those items included on attached receipts will be paid from that check requests. All receipts must be attached for an employee to be reimbursed.

**Please note that any taxes charged to an employee will not be reimbursed. Our tax-exempt forms can be found under the Finance Department forms link on the HCBOE website.

***Failure to comply with the above procedures could result in liability on the part of the employee.

Harris County School District



Year-end Preparation and Audits

Year-end Preparation and Audits

- Fiscal Year (July 1st – June 30th)
- All invoices for the current fiscal year-end should be dated 06/30/20XX
- Robinson & Grimes (Auditing Firm for Principal Accounts)
 - Reoccurring Findings:
 1. Documentation- Invoices and Receipts
 2. Donation Account Balances
- State of Georgia Department of Audits and Accounts (Auditing Office for Federal Funds)