



Rankin County School District

TRADITION OF EXCELLENCE

Accounting Manual

Revised 7-19-19

TABLE OF CONTENTS

Account Coding and Access	2
Purchasing / Accounts Payable	29
Payroll	34
Activity Funds	46
Fixed Assets	52

ACCOUNT CODING

DESCRIPTION

Every school district in the state of Mississippi must use an accounting code for each financial transaction. The accounting code is prescribed by the Mississippi Department of Education.

The accounting code is designed to provide a way for school districts to effectively manage their finances. The use of the prescribed accounting code also provides the Mississippi Department of Education, as well as other state agencies and the Legislature, the ability to gather and report information in a manner common and consistent to all school districts. Therefore, it is very important that the correct accounting code is used with each financial transaction.

The accounting code consists of 24 digits aligned in the format of xxxx-xxxxxxx-xxx-xxx-xxx-xxxx. The format consists of the following codes and descriptions.

XXXX	Fund Number	There are approximately 70 funds in the district.
XXX	General Ledger Code	This code represents an asset, liability, revenue code (800) or expenditure code (900).
XXXX	Function Code	This code represents either a revenue or an expenditure function.
XXX	Program Code	Optional code (used very seldom by the district)
XXX	Object Code	This code is used with expenditures and indicates the purpose of the expenditure.
XXX	Department Code	This code represents the school or department.
XXXX	Modifier Code	This code represents additional detail of the function code. For activity funds, it indicates the activity sub account.

Listed in the following sections are the accounting codes that the Rankin County School District uses for most transactions.

**RANKIN COUNTY SCHOOL DISTRICT
LIST OF FUNDS
FY 2024**

GENERAL

1120	DISTRICT
1130	SPECIAL EDUCATION - LOCAL
1140	ALTERNATIVE SCHOOL
1145	AT RISK
1841	16TH SECTION INTEREST
1843	16TH SECTION (3-1)
1844	16TH SECTION (4-1)
1853	16TH SECTION (5-3)
1862	16TH SECTION (6-2)
1865	16TH SECTION (6-5)
1873	16TH SECTION (7-3)
1875	16TH SECTION (7-5)
1884	16TH SECTION (8-4)
1885	16TH SECTION (8-5)
1905	EDEP - FRONTIERS
1906	SELF INSURANCE - 1 TO 1
1993	PAYROLL CLEARING
1994	A/P CLEARING

GENERAL ACTIVITY

1151	ROUSE ELEM.(10)
1152	BRANDON ELEM.(06)
1153	BRANDON MIDDLE(16)
1154	BRANDON HIGH(08)
1155	FLORENCE ELEM.(18)
1156	FLORENCE MIDDLE(20)
1157	FLORENCE HIGH(22)
1158	MCLAURIN AC(28)
1159	FLOWOOD ELEM.(23)
1160	NORTHWEST ELEM.(34)
1162	NORTHWEST HS(32)
1163	PELAHATCHIE ELEM.(46)
1164	PELAHATCHIE AC(44)
1165	PISGAH ELEM.(48)
1166	PISGAH HIGH(50)
1167	PUCKETT AC(52)
1168	RICHLAND ELEM.(58)
1169	RICHLAND UPPER ELEM.(57)
1170	RICHLAND HIGH(56)
1171	ALTERNATIVE(92)
1172	MCLAURIN ELEM.(25)
1173	NORTHWEST MIDDLE(26)
1174	NORTHSHORE ELEMENTARY(36)
1175	OAKDALE ELEMENTARY(38)
1176	STEEN'S CREEK ELEM.(17)
1177	HIGHLAND BLUFF ELEM.(40)
1178	STONEBRIDGE ELEM.(12)
1179	PUCKETT ELEM.(054)

CAPITAL PROJECTS

3020	3 MILL 10 YEAR (2023)
3035	2019 CONSTRUCTION FUND
3037	3 MILL 5 YEAR (2020)
3038	3 MILL 10 YEAR (2020A)

SPECIAL REVENUE

2020	SCHOOL RECOGNITION PROGRAM
2090	EXTENDED SCHOOL
2110	SCHOOL FOOD
2211	TITLE 1
2213	TITLE 1 SCH IMPROV - 1003a
2240	TITLE 1 SCH IMPROV - 1003g
2270	TITLE 1 DELINQUENT
2290	CONSOLIDATED ADMIN COST
2410	EEF-BUILDINGS & BUSES
2511	TITLE 2 EISENHOWER & CSR
2560	TITLE 3 ENGLISH LANGUAGE
2595	PRE K ESSER GRANT
2596	SCHOOL NURSE ESSER GRANT
2597	CTE ESSER GRANT
2598	ESSER III
2599	IDEA, PART B ARP
2600	IDEA, PART B ARP PRESCHOOL
2603	PRE K ESSER GRANT II
2604	SCHOOL NURSE ESSER GRANT II
2609	ARP HOMELESS II
2610	IDEA, PART B
2620	IDEA, PART B PRESCHOOL
2630	POSITIVE BEHAVIOR SPECIALIST
2631	EDUCATIONAL INTERPRETER
2711	CTE VOCATIONAL EDUCATION
2721	VOCATIONAL REHABILITATION
2811	TITLE 4 - STUDENT SUPPORT
2820	UNEMPLOYMENT REVOLVING
2830	FORESTRY ESCROW
2902	EDUCABLE CHILD
2908	PRE K EARLY LEARNING
2938	LITERACY ED. IN RESIDENCE
2941	ADULT EDUCATION
2943	ADULT EDUCATION - ESL
2946	ROTC
2981	GATHERING GROUNDS
2982	TITLE 1 - PINEY WOODS
2987	R-PAL SPECIAL
2989	PRE K EARLY LEARNING DONATIONS

DEBT SERVICE

4020	3 MILL 10 YEAR (2023)
4024	3 MILL 20 YEAR (2006)
4026	3 MILL 10 YEAR (2014)
4027	3 MILL 12 YEAR (2016)
4028	3 MILL 5 YEAR (2020)
4029	3 MILL 10 YEAR (2020A)
4034	2017 BOND ISSUE
4035	2019 BOND ISSUE

TRUST

7211	16TH SECTION PRINCIPAL
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ACCOUNT GROUPS

8000	GENERAL FIXED ASSETS
9000	GENERAL LONG TERM DEBT

GENERAL LEDGER CODE

The second element of the account code is the balance sheet or the general ledger code. This code is the three digit code that follows the fund code. The balance sheet code represents assets, liabilities or fund equity. The general ledger code represents revenues (800) or expenditures (900). The general ledger codes that the district uses for most transactions are as follows:

<u>CODE</u>	<u>DESCRIPTION</u>
101	Cash (asset)
103	Petty cash (asset)
111	Investments (asset)
112	Due from Bad Checks (asset)
131	Due from Other Funds (asset)
436	Due to Student Clubs (liability)
441	Due to Other Funds (liability)
745	Assigned Fund Balance (fund equity)
751	Unassigned Fund Balance (fund equity)
800	Revenues
900	Expenditures

FUNCTION CODE

The third element of the account code is the function code. This code is a four digit code and may be a revenue function or an expenditure function. The revenue codes that the district uses for most transactions are as follows:

<u>REVENUE CODE</u>	<u>DESCRIPTION</u>
1120	Ad Valorem Taxes
1311	Tuition from Individuals
1520	Interest Revenue
1711	Admissions
1791	Other Student Activity Revenue
1920	Contributions and Donations
1940	Instructional Fees
6720	Transfers In
	Note: If a revenue code above does not apply to a specific revenue item, please contact the chief financial officer as there are many additional codes that may be used.

The expenditure codes that the district uses for most transactions are as follows:

<u>EXPENDITURE CODE</u>	<u>DESCRIPTION</u>
1105	Pre-Kindergarten Programs
1110	Kindergarten Programs
1120	Elementary Programs
1130	Middle School Programs
1140	High School Programs
1142	Vocational Programs
1191	Driver's Education Programs

<u>EXPENDITURE CODE</u>	<u>DESCRIPTION</u>
1210	Gifted Education Programs
1220	Special Education Programs
1230	Alternative School Programs
1240	Juvenile Detention Center
1290	Other Special Programs
1310	Adult Education Programs
1420	Secondary Summer School
1910	Athletic Activities
1920	Student Activities
2110	Attendance Services (Data Management)
2120	Guidance Services (Counseling)
2130	Health Services (Nursing)
2140	Psychological Services (Testing)
2150	Speech Pathology Services
2210	Instruction Improvement Services (Staff Development)
2220	Education Media Services (Library)
2290	Other Instructional Staff Services (ITD)
2310	Board of Education Services
2320	Executive Administration Services
2330	Special Area Administration Services
2410	Office of the Principal Services
2510	Fiscal Services (Accounting)

<u>EXPENDITURE CODE</u>	<u>DESCRIPTION</u>
2520	Purchasing Services
2530	Distributing Services (Courier)
2540	Printing Services
2620	Operating Building Services
2630	Care and Upkeep of Grounds Services
2660	Security Services
2690	Other Maintenance of Plant Services
2720	Vehicle Operation Services (Transportation)
2730	Bus Monitoring Services
2820	Information Services (Public Information)
2830	Staff Services (Human Resources)
2840	Data Processing Services (ITD)
3100	Food Service Operations
3900	Other Non-instructional Services (Frontiers)
4000's	Sixteenth Section
5300	Architecture and Engineering Services
5500	Building Construction Services
6000's	Debt Payments
7110	Indirect Cost Transfers Out
7120	Other Transfers Out
	Note: If an expenditure code above does not apply to a specific expenditure, please contact the chief financial officer as there are additional codes that may be used.

PROGRAM CODE

The fourth element of the account code is the program code. This code is an optional code and is currently not used by the district except in a few instances as determined by the chief financial officer. For the Title 1, Title 2 and SPED funds, it is used to indicate the year of the project.

OBJECT CODE

The fifth element of the account code is the object code. The district currently does not use object codes for revenues. However, expenditure object codes are required with each expenditure function. The object code should be assigned based on the description that best fits the item or service being purchased. The expenditure object codes that the district uses for most transactions are as follows:

<u>OBJECT CODE</u>	<u>DESCRIPTION</u>
111	Certified Salaries
112	Aides' Salaries
113	Noncertified Salaries
114 to 119	Other Salaries
121	Substitutes
122	Part-time Personnel
131	Overtime Wages
151	Compensated Absences Payments
210	Group Health Insurance
215	Group Life Insurance
220	Matching FICA
230	Matching Retirement
240	Unemployment Compensation
260	Workers' Compensation
320	Professional Services (Kelly substitutes' code is 323)
330	Other Professional Services
340	Technical Services
345	Ball Officials

<u>OBJECT CODE</u>	<u>DESCRIPTION</u>
411	Water
412	Electricity
413	Natural Gas
414	Telephone
420	Cleaning Services
430	Repairs & Maintenance
440	Rentals
450	Construction Services
490	Other Purchased Property Services
510	Student Transportation Services
520	Insurance
530	Postage
540	Advertising
550	Printing and Binding
560	Tuition
580	Travel
590	Miscellaneous Purchased Services
610	Supplies
611	Software
622	Tires & Tubes
623	Repair Parts
624	Uniforms

<u>OBJECT CODE</u>	<u>DESCRIPTION</u>
625	Tags & Stickers
631	Gasoline
633	Lubricants
641	Purchased Food
642	Donated Commodities
643	Food Production Supplies
651	Textbooks
652	Books & Periodicals
660	Resale Items
710	Land
721	Buildings < \$50,000
725	Buildings > \$50,000
728	Building Improvements < \$25,000
729	Building Improvements > \$25,000
731	Computer Equipment < \$5,000
733	Computer Equipment > \$5,000
735	Other Equipment < \$5,000
737	Other Equipment > \$5,000
751	Other Improvements < \$25,000
753	Other Improvements > \$25,000
771	Cars & Trucks < \$5,000
772	Cars & Trucks > \$5,000

<u>OBJECT CODE</u>	<u>DESCRIPTION</u>
773	Buses < \$5,000
774	Buses > \$5,000
775	Other Mobile Equipment < \$5,000
776	Other Mobile Equipment > \$5,000
810	Dues & Fees
830	Interest
840	Redemption of Principal
890	Miscellaneous Expenditures
	Note: If an object code above does not apply to a specific expenditure, please contact the chief financial officer as there are additional codes that may be used.

DEPARTMENT CODE

The sixth element of the account code is the department code. This code represents the school or the location. This code is only used with expenditures. The department codes are as follows:

<u>DEPARTMENT CODE</u>	<u>DESCRIPTION</u>
001	District
006	Brandon Elementary
008	Brandon High
010	Rouse Elementary
012	Stonebridge Elementary
016	Brandon Middle
017	Steen's Creek Elementary
018	Florence Elementary
020	Florence Middle
022	Florence High
023	Flowood Elementary
025	McLaurin Elementary
026	Northwest Rankin Middle
028	McLaurin High
032	Northwest Rankin High
034	Northwest Rankin Elementary
036	Northshore Elementary
038	Oakdale Elementary
040	Highland Bluff Elementary

<u>DEPARTMENT CODE</u>	<u>DESCRIPTION</u>
044	Pelahatchie High
046	Pelahatchie Elementary
048	Pisgah Elementary
050	Pisgah High
052	Puckett Attendance
054	Puckett Elementary
056	Richland High
057	Richland Upper Elementary
058	Richland Elementary
092	Learning Center (Alternative)
801	Transportation
901	Child Nutrition

MODIFIER CODE

The modifier code is the sixth element of the account code. This code is used mainly to identify balances of activity fund sub accounts. It is also used to identify more specified areas of responsibility or areas of instruction. The modifier codes are as follows:

	DISTRICT OFFICE CODES
<u>MODIFIER CODE</u>	<u>DESCRIPTION</u>
0003	Principal / Teacher of the Year Awards
1220	SPED Interventionists (Fund 1145) and CEIS
1903	Assistant Superintendent – Elementary
1905	Assistant Superintendent – High School
1912	Instructional - Elementary
1913	Instructional – High School
1914	Advanced Placement / Dual Enrollment
1917	Assistant Superintendent – Support Services
201x	Fund Balance Projects
2222	Medicaid / Maximus
2290	ITD - Special

	GENERAL ACTIVITY FUND CODES
<u>MODIFIER CODE</u>	<u>DESCRIPTION</u>
	General Fund
0001	General (Anything Not Categorized Below)
0100	Bad Checks

	GENERAL ACTIVITY FUND CODES
0105	Jr. Beta Club
0110	Choir
0120	Concessions/Basketball
0130	Concessions/Football
0140	Concessions/Student
0150	Drama
0160	Donations
0165	Equipment
0170	Field Trips
0180	Fundraisers
0185	Jr. Pep Squad
0190	Petty Cash
0200	School Store
0210	Student Council
0215	Jr. High Student Council
0220	Textbook Fines
0230	Counselor
0300	Academic Fund
0270	ACT
0275	Agriculture

	GENERAL ACTIVITY FUND CODES
0280	AP English
0290	AP Math
0301	Art
0302	Art – 6 th Grade
0305	Art – 7 th Grade
0310	Art – 8 th Grade
0311	Biology
0312	Business
0313	Botany
0314	Career Discovery
0315	Ceramics
0316	Chemistry
0317	Child Development / Resource Management
0318	Computer Discovery
0319	English – 6 th Grade
0320	English
0321	English – 7 th Grade
0322	English – 8 th Grade
0323	Engineering Academy
0324	Foods / Nutrition
0325	French

	GENERAL ACTIVITY FUND CODES
0326	Go Green
0328	Grade Pre K
0330	Grade K
0340	Grade 1
0350	Grade 2
0360	Grade 3
0370	Grade 4
0380	Grade 5
0390	Grade 6
0392	History
0393	Health Academy
0395	Human A & P
0396	ICT
0398	Learning Strategies
0400	Library
0403	Local Cultures
0405	Loop
0410	Math
0412	Math, 6 th Grade
0415	Math, 8 th Grade
0420	Music

	GENERAL ACTIVITY FUND CODES
0480	Physical Education
0430	Reading
0445	Robotics
0440	Science
0441	Science, 6 th Grade
0442	Science, 7th Grade
0444	Science, 8th Grade
0450	Social Studies
0452	Social Studies, 6 th Grade
0455	Spanish
0460	Special Education
0465	STEM
0490	Venture, 6 th
0492	Venture, 7 th
0494	Venture, 8 th
0495	Venture, High School
0496	Venture, Elementary
0470	Workbooks
0500	Athletic Fund
0505	Archery

	GENERAL ACTIVITY FUND CODES
0510	Baseball
0520	Basketball (Boys)
0530	Basketball (Freshman)
0540	Basketball (Girls)
0542	Basketball (Jr. High Girls)
0550	Bowling
0560	Cheerleaders
0565	Diamond Girls
0570	Cross Country
0578	Football, Jr. High
0580	Football
0585	Girls' Athletics
0590	Golf
0600	Power Lifting
0610	Softball (Fast)
0620	Softball (Slow)
0630	Swim Team
0582	Scoreboards
0640	Soccer (Boys)
0650	Soccer (Girls)
0660	Track

	GENERAL ACTIVITY FUND CODES
0670	Tennis
0680	Volleyball
0700	Miscellaneous
0710	Annual
0720	Band
0715	College & Career Readiness
0730	Driver's Education
0740	Graduation
0750	Grants
0760	JROTC (Junior Reserve Officers' Training Corps)
0770	Newspaper
0771	Olympiad Math Team
0772	PSAT Workshop
0775	Student Parking
0778	Scholarship, Beta Club
0780	Scholarship, Banks-Adams
0790	Scholarship, Math/Science President Award
0800	Scholarship, Ned Morris
0805	Scholarship, Owen Weddle
0808	Scholarship, PTO
0810	Senior Projects

GENERAL ACTIVITY FUND CODES	
0815	Student of the Month
0820	Student Recognition
0830	Technology Lab
0840	Junior Class

AGENCY ACTIVITY FUND CODES	
<u>MODIFIER CODE</u>	<u>DESCRIPTION</u>
9000	Agency Fund
9010	Academic Foundation
9020	Academic Team
9025	Action Connection
9030	Ag Club
9035	Amnesty International
9040	Annual
9045	Archery Club
9050	Art Club
9052	Art Club (Bull Pups)
9060	Band
9070	Baseball Diamond Girls
9075	Beta Club, Elementary
9080	Beta Club

	AGENCY ACTIVITY FUND CODES
9090	Beta Club, Junior
9100	Biology I
9102	Bulldog Bass Fishing Club
9105	Cheerleaders, Basketball
9110	Cheerleaders, Junior Varsity
9120	Cheerleaders, Varsity
9130	Chess Club
9133	Choir, (Boom, 6 th Show Choir)
9135	Choir, Brio Show Choir
9140	Choir Club
9145	Class of 2020
9150	Class of 2019
9160	Class of 2012
9170	Class of 2013
9175	Class of 2014
9178	Class of 2015
9179	Class of 2016
9180	Class of 2018
9190	Computer Club
9193	Cougar Chase Club
9195	Creative Writing

	AGENCY ACTIVITY FUND CODES
9197	Culinary Club
9200	Dance Team, Junior Varsity
9210	Dance Team, Varsity
9220	Debate Team
9222	DECA
9225	Dance Team, Basketball
9230	Democrats
9233	Disc Golf Club
9235	Dog Pack (BHS)
9240	Drama
9245	Ducks Unlimited
9250	English
9255	Environmental Club
9260	FBLA (Future Business Leaders Of America)
9270	FCA (Fellowship Of Christian Athletes)
9280	FCCLA (Family, Career And Community Leaders Of America)
9290	FEA (Future Educators Of America)
9300	FFA (Future Farmers Of America)
9310	FHA (Future Homemakers Of America)
9320	Film Club
9330	First Priority

	AGENCY ACTIVITY FUND CODES
9340	FJP (Fellowship Of Jewish People)
9350	Four By Four Club
9360	French Club
9370	Frontline Club
9380	Hearts/Sunshine
9385	History
9390	Home Economics
9395	HOSA
9396	Indian Culture Club
9397	Interact Club
9398	Jobs for Miss. Graduates (JMG)
9400	JROTC (Junior Reserve Officers' Training Corps)
9402	Japanese Culture Club
9405	Junior Class
9410	Junior Classical League
9415	Junior Youth Assembly
9420	Key Club
9430	Library Club
9440	Literacy Club
9450	Math Club
9460	MECA (Mississippi Early Childhood Association)

	AGENCY ACTIVITY FUND CODES
9465	Medieval
9466	Mock Trial
9467	Miss. Science Olympiad
9468	Model UN
9470	Mu Alpha Theta
9475	Musical
9480	National Art Honor Society
9482	National English Honor Society
9490	National Honor Society
9500	Newspaper
9510	Oasis Club
9515	Paddle Club
9520	Paw Shop
9522	Paws for a Cause
9530	Peace Club
9540	Pep Squad
9550	Personal Finance
9555	Photography Club
9560	Pottery Club
9565	Project Lead the Way
9570	Prom

	AGENCY ACTIVITY FUND CODES
9575	Random Acts of Kindness (RAK)
9580	Republicans
9585	Robotics
9590	Rodeo Club
9600	SADD (Students Against Drunk Driving)
9605	SAVE Promise (Students Against Violence Everywhere)
9610	Science Club
9620	Scholarship, FFA-Emmit Williams
9625	Scholarship, Hey Love (Puckett)
9630	Scholarship, Thad Haskins
9635	Scholarship, Shannon Purvis
9640	Scholarship, Weyerhauser
9645	Senior Class
9648	Senior Projects
9650	Spanish Club
9656	Speak Up for Others
9660	Sports Club
9670	Student Council
9675	Student Council, Jr. High
9680	Student Support Club
9685	Thespians

	AGENCY ACTIVITY FUND CODES
9688	Tri-M Music Honor Society
9690	TSA (Technology Student Association)
9691	TSA, Jr. High
9700	Venture
9710	Work Study Program

ACCESS TO ACCOUNTING SYSTEM

Access to the Innovak system will be limited by the CFO or his/her designee. User names and areas of access will be based on individual responsibilities in the district and assigned by the CFO or his/her designee. The CFO or his/her designee will also control, within the system, appropriate levels of approval required for purchasing and budget transfers for all funds. In addition, appropriate levels of approval are in place for payroll functions and are assigned by the CFO or his/her designee.

PURCHASING / ACCOUNTS PAYABLE

DESCRIPTION

One of the most important aspects of controls over expenditures is an efficient and effective system of purchasing. The objectives of an effective purchasing system are to buy materials, supplies, commodities and services that are of the right quality, quantity, price, and from the right source with delivery being at the right place. These objectives should be accomplished in accordance with applicable state and federal purchasing laws and in accordance with the district's purchasing policies. The Rankin County School District has established a purchasing system which meets these objectives.

The district's purchasing system includes the following documentation:

1. **Purchase requisitions** – Documents completed and approved by management personnel requesting the issuance of a purchase order for the purchase of goods or services. Requisitions are keyed in electronically and are approved electronically.
2. **Purchase orders** – Documents authorizing the delivery of specified merchandise or the rendering of certain services and the making of a charge for them. The purchase order gives the vendor authority to ship the requested items and binds the district for payment. Acceptance of a purchase order by the vendor establishes a legally binding contract.
3. **Documentation of receiving goods or services** – Indication of an individual's signature and the date of the receipt on the invoice to verify the fact that the items ordered were actually received.
4. **An invoice or other supporting documentation** – In order for a payment to be made for a purchase, the district must have an invoice or other supporting documentation from the vendor.

BOARD POLICIES

All policies in the district's "Purchasing Policy Manual" must be followed. It is located on the district's web site under the "Accounting" department. Additional policies in the **Board Policy Manual** that relate to purchasing and accounts payable include:

<u>Policy #</u>	<u>Description</u>
DC/DCC	Budgeting System
DJAA	Authorized Signatures
DK	Student Activity Fund Management
DJE	Purchasing (refers to "Purchasing Policy Manual")
DJEA	Purchasing Authority
DJEAA	Purchasing Procedures
DJED	Bidding Procedures
DJEJ	Payment Procedures
DJD	Expense Authorization / Reimbursements

REQUISITIONS

Requisitions should be keyed by a bookkeeper at the school or department. After keying in a requisition, it is electronically submitted to the supervisor. After the supervisor electronically approves the requisition, it is submitted up the line of authority (as established by the chief financial officer) until it reaches the accounts payable department.

A description of the item(s) being purchased must be keyed on the requisition screen. The only exception is if there are more than 10 items, a list of the items must be electronically entered as an attachment. This list must also be attached to the purchase order when it is submitted for payment. Other items that must be listed on the requisition (if applicable) include:

- Single source number
- State contract number
- Express Products List (EPL) number (in reference to computer equipment)
- Reference to "quotes attached" (the quotes must also be attached to the purchase order when it is submitted for payment)
- Indication of emergency approval by Melissa Barnes and date

Items that must be electronically attached as an attachment include:

- Lists of items being purchased (if more than 10 items)
- Quotes (for purchases of more than \$5,000)
- EPL number
- Book lists for federal funds or textbooks

Once a requisition is submitted electronically to the accounts payable department, Sam Ferrell reviews the requisition for accuracy and compliance with applicable purchasing laws. If requisition is acceptable, it is submitted to the director of purchasing. Once the director of purchasing approves it, a purchase order is printed.

Vocational, federal and textbook requisitions must be electronically approved in the district office by the director in charge of those funds. Therefore, these types of requisitions will require more time to process. All other requisitions submitted to the accounts payable department by the 10:00 a.m. deadline will have a purchase order printed that same day, and put in the school mailboxes by 1:00 p.m. (in most cases).

For more detailed instructions relating to electronically keying requisitions, see the keying requisition section in the district's manual titled "Accounting on the Web."

EMERGENCY REQUISITIONS

If an emergency exists, you may key a requisition into the system to obtain a requisition number. You must then immediately notify Lance Fulcher (Director of Purchasing) by email or telephone call of the emergency and the requisition number. He must approve the emergency requisition number before you may contact the vendor. The vendor will use this requisition number as a reference number in order to begin providing emergency services to the district. When you key the requisition, you must indicate "emergency approval per Lance Fulcher" and the date of the approval in the description field.

TRAVEL REQUISITIONS

Travel requisitions may not be submitted electronically. An original travel reimbursement requisition (“voucher for reimbursement of expenses incident to official travel”) must be submitted to the accounting department when being paid with your district budget. This form must be approved by the principal or department head and is sent to the department in the district office responsible for the travel budget. Once the director of purchasing approves the travel requisition, it is keyed by the accounts payable department.

Travel paid by an activity fund should also have a voucher but does not have to be submitted to the accounting department. It is approved by the principal and is maintained at the school.

Travel reimbursement requisitions must be submitted to the director of purchasing by the 25th of the month in order for a purchase order to be processed back to the school or department. The school or department must then submit the purchase order and the travel reimbursement requisition by the last day of the month in order for payment to be made on the second Wednesday of the following month.

Travel advances may only be obtained for out of state travel and must be requested on a “request for travel advance.” Once the travel is completed, a travel reimbursement requisition reconciling the travel advance to the actual travel expenditures must be completed within 15 working days from the return date of the trip.

PURCHASE ORDERS

After a requisition has been approved, you will receive two copies of a purchase order:

Yellow copy – Vendor / Department
Pink copy – Business Office

Once you have received the purchase order from the district office, you may order the goods or services. The purchase order is the document that legally authorizes the purchase of the goods or services. If a purchase order has not been issued, you may not order or purchase the goods or services. A purchase order should not be prepared after the goods or services have been received and invoiced.

The principal or department head must sign (**no stamped signatures**) the completed purchase order to verify that the purchase order is ready for payment. Purchase orders should not be signed until the goods or services have been received and invoiced.

If the purchase order has an increase in amount for any reason, the purchase order must be returned to the director of purchasing for her approval. This rule does not apply to utilities.

DOCUMENTATION OF RECEIPT

When items are received, stamp the invoice with a “Received” stamp and have the employee receiving the goods sign and date the invoice verifying all items have been received and are the correct items ordered.

PAYMENT OF INVOICE

Once an invoice has been received and verified, the invoice amount, invoice number and invoice date must be written on the front of the purchase order. The purchase order and the invoice and any other supporting documentation must be stapled together in the following order:

1. Pink copy of purchase order
2. **Original** invoice (with documentation of receipt of goods)
3. Other supporting documentation such as quotes, lists, etc.
4. Remittance documents (attached with paper clip)
5. Fixed asset form (Form FA-1) if fixed asset is purchased (attached with paper clip)

Completed purchase orders should be sent to the accounts payable department for payment as soon as they are ready for payment. **Please do not hold your completed purchase orders until the end of the month.** Invoices should be matched on a daily basis with purchase orders in order to pay them in a timely manner. Contact the vendor as soon as possible if an invoice was not received with the goods.

Completed purchase orders are due to the accounts payable department by **4:00 p.m. on the last working day of the month** in order for invoices to be paid on the second Wednesday (Board meeting date and approval of claims docket) of the following month. You will be notified of any changes in this schedule due to holidays, inclement weather, etc.

VENDORS

To obtain a vendor number for a new vendor, you must first obtain a W-9 form for any vendor that is not a RCSD employee. A vendor number will not be assigned until a W-9 form is received. Then go to the RCSD website (www.rcsd.ms) and follow these steps:

1. Click on “Accounting” under “Departments.”
2. Under the section “accounting forms”, click on “new vendor form.”
3. Fill out form completely. Be sure to enter the vendor’s tax identification number or social security number (this is required by the IRS).
4. Click on the “submit” button. A vendor number will be assigned and emailed to you.

A vendor change form can also be found under the “accounting forms” section of the RCSD website. Please complete this form for any changes to an existing vendor’s information. This form should then be e-mailed to Sam Ferrell (sam.ferrell@rcsd.ms).

BUDGET ISSUES

The computer accounting system will allow a requisition to be processed only if there are sufficient funds available in the budget account. If there are not enough monies in a budget account, you will need to electronically enter a budget transfer. You will electronically submit the budget transfer up the line of authority (as established by the chief financial officer).

For more detailed instructions relating to electronically keying budget transfers, see the budget transfer section in the district's manual titled "Accounting on the Web."

Utility expenses (water, gas and electricity) are not regular budget items. Therefore, you may not move excess budget amounts to other accounts nor do you have to cover any budget shortages in these accounts.

If you are over budget in a utility (water, gas and electricity) account, you may override it once you have discussed it with the chief financial officer. Any other budget "overrides" must have the approval of the chief financial officer.

Rental of copiers at schools should be charged to the instruction functions (1110, 1120, 1130 or 1140). Any charges for "overages" should be charged to object code 430 (repairs and maintenance).

MISCELLANEOUS

If a fixed asset is purchased, a fixed asset acquisition form (FA-1) must be attached to the completed purchase order when submitting it for payment. Attach the FA-1 form to the back of the completed purchase order with a paper clip. If the FA-1 form is not attached, the purchase order is considered incomplete and will be returned to your school or department. Incomplete purchase orders will not be paid.

Every effort should be made to make sure all invoices dated in May and June are paid in June of the current fiscal year. In order for bills to be paid in the current fiscal year, the completed purchase order and invoice must be submitted for payment by the third Wednesday of June (see "accounting calendar" for exact date). Because of potential delays in shipping, equipment purchases after May are discouraged.

PAYROLL

DESCRIPTION

Payroll and the related employee benefits (FICA tax, retirement contributions, group health insurance and group life insurance paid by the district) account for approximately 65% of the district's total budget. There are many federal laws as well as state laws that apply to payroll which require wages to be paid accurately and timely. Because payroll must be 100% accurate and must be paid on pay day (not the day after), it is imperative that accurate payroll information is submitted to the payroll department on a timely basis.

The major concepts related to payroll include:

- Before an employee may be paid, he/she must be approved by the school board.
- An employee must be paid for all time worked.
- An employee may not be paid for days or time not worked.

BOARD POLICIES

All school board policies relating to payroll and personnel must be followed. "Section G" of the **School Board Policy Manual** address personnel policies of the district. Some of the specific policies relating to payroll include:

<u>Policy #</u>	<u>Description</u>
GADGB	Instructional Staff Leave
GDBC	Classified Staff Overtime Pay
GDBC-E1	Classified Staff – Time Clock Rules
GCRG	Classified Staff Leave

NEW EMPLOYEES

New employees must come to the district office with their completed paperwork for processing, fingerprinting, obtaining their ID badge and enrolling in the timekeeping system. The process may require 30 minutes or more depending on the completeness of the paperwork.

A new employee **must** be approved by the school board before he/she may be paid. The school board meets on the second and fourth Wednesday of each month. An employee's paperwork must be submitted to the human resources department according to their cutoff schedule.

New employees recommended for 80 hours or more per month and all full-time bus drivers and monitors must complete a health insurance enrollment form and a life insurance form. The forms should be attached to the "Personnel Recommendation" form (green sheet). If the new employee does not want health insurance and/or life insurance, he/she must sign the waiver on the back of the correlating form.

All employees must complete forms for the Public Employees' Retirement System (PERS). The forms are:

1. All new employees who work 80 hours or more per month must complete a PERS Enrollment Form (Form 1) and a PERS Beneficiary Nomination Form (Form 1B).
2. All new employees who work less than 80 hours per month must complete a PERS Non-covered Employment Acknowledgement Form (Form 4A).
3. All employees must sign a "Declaration of Retirement Status Form."

MONTHLY PROCESSING - KRONOS TIME SHEETS

See section titled "**Kronos Reporting Instructions**" on pages 39-43.

MONTHLY PROCESSING - WRITTEN TIME SHEETS

Time sheets and absence reports must be turned in according to the "**Accounting Calendar**". If you become aware of time turned in incorrectly, notify the payroll department immediately.

Payroll is entered by social security numbers and not employee names. Make sure that these numbers are correct and legible.

Written time sheets must be properly prepared. This includes:

1. Time worked should be indicated.
2. There should be weekly and monthly totals.
3. Employee must sign.
4. Principal or supervisor must approve with his/her signature. (No signature stamps)
5. If employee has more than one job with RCSD (except certified employees), a special multi-job time sheet **must** be prepared.
6. Account number the employee is to be paid from **must** be listed on time sheet.

The bus driver reconciliation must be prepared, balanced and submitted to the payroll department on a monthly basis according to cutoff schedule.

Field trip bus drivers will be paid through payroll. Complete the "Summary of Bus Driver Time for Field Trips." Attach the original completed trip ticket to the Summary along with a school Activity Fund check (to reimburse the district for the bus drivers' field trip salary). Use the payroll pay period dates for submitting this report with your monthly payroll documentation.

MONTHLY PROCESSING - REPORT OF ABSENCES

Reporting absences correctly is a critical function of the payroll process. Each absence of every employee must be submitted to the payroll department. If absences are not reported, the employee's leave balances are overstated which means the employee has stolen from the district. Furthermore, each employee's leave balance affects their retirement benefits at retirement. Not reporting leave may give retirement credit to an employee which is not justified.

Be sure and put the proper absence code when keying in absences in the AS400 software. Absence codes are:

- 1 Personal (12 month employees do not have personal leave)
- 2 Dock Days
- 3 Vacation (only 12 month employees have vacation)
- 4 Sick
- 5 Classified Sick (this is for reporting subs for Kronos employees only)
- 6 Jury/Armed Forces (must attach documentation)
- 8 Bereavement (must attach note indicating relationship to employee)
- 9 School Related Absence

If a substitute is being paid (\$75 or more per day) as an "extended substitute," it must be noted on the comment line in the AS400 software. If a substitute is being paid more than \$75 per day, then it must be board approved.

Employees do not have to pay their jury duty fee to the district. According to Board Policy GCCAB, a form from the court verifying service must be submitted along with an absence report to the payroll department. All jury fees and travel expenses received for serving on a jury are the property of the person serving.

All certified employees will report their absences through the Online Absence Reporting System (OARS). All certified employees will report their absences through OARS. Timekeepers will key absences through the AS400 software and will submit them according to the payroll schedule.

MONTHLY CERTIFIED EMPLOYEE ABSENCE PROCESSING – STEPS

1. Go to "new employee" (link on left side).
2. Select the employee you need to enter for absences (you may put in the first two letters of last name for quick reference or use the pull down feature).
3. You will notice that the last four digits + 0 of social security number of the employee you choose will automatically populate on screen.
4. The employee's leave balances are on the screen for you to see. Please make sure you enter the correct leave type.
5. Key in the absence date (you may use the pull down tabs or key it manually).
6. Use the pull down tab for absence reason. Make sure to use the correct absence reason.
7. If an employee is absent for consecutive days, then you will put the total number of days in the "number of days/hours" field. However, if an employee is not absent for consecutive days, then you must enter each absence separately.

Certified employees may only take whole days (1) and half days (.5). You do not enter any hours.

8. There is a pull down tab for a listing of substitute teachers. Please select the correct substitute. Be careful as the district has several with the same first and last names. If you do not see a substitute in the pull down tab, please email or call Brenda Michael or Venessa Taylor.
9. When the substitute is selected, the social security number (last four digits + 0) will populate the field automatically. Always check with the substitute sign-in sheet to verify you have the correct person with the correct social security number.
10. The comment box is to enter the fund number for any school related absence and the name of the meeting. You also should use this box to indicate if the substitute is a long term sub and the dollar amount to pay long term sub. If no substitute is used for an absence, please indicate this in the comment box. Also, use this box to indicate any information that the payroll department may need to know.
11. For teachers not yet entered in the AS400, you will need to prepare a teacher absence report. Call the payroll department before using this report with the exception of ROTC Instructors.
12. DO NOT put absences in AS400 for assistant teachers. You will continue to prepare the gold sheets for these absences only if they have a substitute.

You may key in teacher absences daily. It is highly recommended that you key in absences at least once weekly.

Balance your monthly report to the teacher sign-in sheet, sub sign-in sheet and to the OARS report.

Once everything is verified and 100% correct, you will print out reports from OARS and the AS400, and have the principal sign both reports. Once the principal has signed all reports and you have double checked everything, then you may submit the reports. Once the reports are submitted, you cannot make any corrections nor print the reports. If you have submitted a report and you realize a mistake was made, you will need to send Venessa Taylor a letter on letterhead signed by the principal indicating the correction which needs to be made.

NOTES RELATING TO OARS:

1. Venessa Taylor will delete absences from OARS if an absence has already been confirmed by the teacher. The teacher will need to write a letter on letterhead with explanation. This letter will need to be signed by the principal and the teacher and sent to Venessa Taylor. Once she receives the letter she will then delete the absence and the teacher will need to re-submit absence through OARS.
2. If error is caught before teacher confirms the absence, then the teacher will need to delete the absence and resubmit it in OARS.

PERSONAL LEAVE

All certified instructional employees receive two (2) days of personal leave at the beginning of each school year (Policy GCCAB). If the personal leave is not used during the fiscal year, it is carried over to the next year. Personal leave may be banked from year to year up to five days. Available leave in excess of five days will be credited as sick leave for the following school year.

VACATION LEAVE

All twelve-month personnel receive ten (10) days vacation leave to be taken from July 1 through December 31 of the following year (Policy GCD). Vacation days earned in the previous fiscal year and not used by December 31st of the current fiscal year shall be converted to sick days.

All non-certified personnel who work less than twelve months do not have vacation leave.

SICK LEAVE

Full-time certified and classified (exempt from Wage and Hour laws) administrative personnel shall earn paid sick leave as follows (Policy GCCAA and GDCAA):

9 month employees	8 days
10 month employees	9 days
11 month employees	10 days
12 month employees	11 days

Full-time classified (not exempt from Wage and Hour laws) personnel shall earn paid sick leave as follows (Policy GDCA):

9 month teacher assistants	56 hours
9 month employees	56 hours
10 month employees	56 hours
11 month employees	64 hours
12 month employees	72 hours

Full-time bus drivers receive two (2) sick days per school year (Policy GDBA-E1*). Full-time bus drivers who do not drive because they are sick must complete and sign a "Bus Driver Sick Report." The substitute bus driver must be indicated on this form.

Cafeteria personnel have different rules for their sick leave. Their rules are included in the Child Nutrition Handbook.

Unused sick leave is carried forward to the next fiscal year. At retirement, unused sick days may be used as additional service credit.

HOLIDAYS

Only full-time twelve-month employees are entitled to the following five paid holidays:

Labor Day
Thanksgiving Day
Christmas Day
New Year's Day
Independence Day

FMLA

The Family Medical Leave Act (FMLA) allows an employee twelve (60 work days) work weeks during any twelve month period for certain medical leave. This leave is to be used concurrently with their paid leave. Advance notice or notice within one or two days of the FMLA leave must be submitted to the human resources department. Board Policies GCCC and GDCC address FMLA and its requirements. Please contact the human resources department for more information.

RESIGNATIONS

If a person resigns, a resignation form must be completed. As soon as you receive the form, send it to the human resources department. Please call or email the payroll department and let them know the resignation is being sent to the human resources department. By promptly notifying the human resources department and the payroll department, overpayments to employees and to insurance companies will be avoided.

If an employee is resigning by the end of the month, all absences need to be reported to the payroll department. If you have already turned in your report for that month, call the payroll department immediately.

MISCELLANEOUS

As required by State Law, all employees will be paid by direct deposit.

Salaries shall not be paid from activity funds.

The district may only pay the **actual** person who works. The district cannot pay a person who then pays another person a part of his/her wages. This practice results in incorrect W-2 information and retirement information.

The employee's direct deposit notice reflects their leave balances as of the last reporting period.

Direct deposit notices may be printed by the employee at the school district's website (www.rcsd.ms) by selecting "employees" and then "employee portal". Each month,

principals will receive an email which lists the employees and their amount of pay for the month. The principal should review this listing monthly.

Direct Deposit enrollment/changes/deletions will be accepted monthly. They must be submitted to the payroll department ten working days prior to payday with the exception of the months of June and July in which special rules may apply.

As required by federal law, all time sheets **must be signed** by the employee and the supervisor. Other payroll forms (absence forms, etc.) must also have the appropriate signature(s).

KRONOS

Reporting Instructions

Follow instructions in Kronos Timekeeping Manual for editing and approving time records.

**Central Office, Maintenance, ITD, Child Nutrition,
Transportation, School Custodians, ARI, ISS Instructors,
Salaried Secretaries, Records Clerks, Library Assistants, Etc.**

Instructions for Turning In Payroll

Please assemble the forms in the following order and submit them to the payroll department by the due date listed on your Accounting Calendar. Please use the Payroll envelope for Laura Hamilton.

Timesheet – Printed from Kronos
Must be complete with all edits
(sick days, vacation days, school related,
missed punches, etc.)

Missed Punch Edit Forms – must be complete and signed by employee before entering

Absence Sheets – must be complete and signed by employee before entering

If a sub teacher is used for one of these employees, you will **also** have to report it on the report of absences that you turn in to Venessa Taylor. You will ALWAYS use ***Code 5 – Classified Sick*** for reporting these absences. This will generate the paycheck for the sub teacher.

STAPLE the forms together in the above order for **EACH** employee. Arrange the stapled timesheets in alphabetical order.

Please remember that each form requires the signature of the employee and the supervisor. It is not complete without proper signatures. If an employee is not available to sign the report at the time it is due, please submit a copy of the report and write “signature to follow” on the signature line. When the employee returns to work have them sign the original and send it to Laura Hamilton ASAP indicating the month’s report to which it should be attached.

MULTI JOB EMPLOYEES

Instructions for Turning In Payroll

Please assemble the forms in the following order and submit them to the payroll department by the due date listed on your Accounting Calendar. Please use the Payroll envelope for Laura Hamilton.

Written Multi-Job Timesheet (transfer exact times from Kronos timesheet to multi-job timesheet)

Copy of Bus timesheet (if applicable) – Copy should come from your zone’s Transportation Director. Original should be with the Bus Report

Timesheet – Printed from Kronos - must be complete with all edits (sick days, vacation days, missed punches, etc.)

Missed Punch Edit Forms – must be complete

Absence Sheets – must be complete

** Sub teachers used for these employees will be reported in the same manner as instructed on ARI instruction sheet.

STAPLE the forms together in the above order for **EACH** employee. Arrange in alphabetical order. Please remember that each form requires the signature of the employee and the supervisor. It is not complete without proper signatures. If an employee is not available to sign the report at the time it is due, please submit a copy of the report and write “signature to follow” on the signature line. When the employee returns to work have them sign the original and send it to Brenda Michael ASAP indicating the month’s report to which it should be attached.

Dual Job Employees

(Special Ed Asst/Federal Asst who also drive Special Ed Mini-Bus)

Instructions for Turning In Payroll

Please assemble the forms in the following order and submit them to the payroll department by the due date listed on your Accounting Calendar. Please use the Payroll envelope for Laura Hamilton.

Kronos Timesheet – Employee clocks in upon arriving on campus. Employee clocks out upon leaving campus. Timekeeper will edit each punch with actual time employee leaves home on minibus and arrives home at end of day on minibus. It is the employee's responsibility to tell the timekeeper if he/she leaves home or arrives home at a different time than the average time approved by SPED Transportation Director, Charlene Bates.

Missed Punch Edit Forms – This is not to be used for the bus time edits. This form is only used when the employee forgets to punch when arriving or leaving campus. Form must be complete.

Absence Sheets – must be complete

** Sub teachers used for these employees will be reported in the same manner as instructed on ARI instruction sheet.

STAPLE the forms together in the above order for **EACH** employee. Arrange in alphabetical order. Please remember that each form requires the signature of the employee and the supervisor. It is not complete without proper signatures. If an employee is not available to sign the report at the time it is due, please submit a copy of the report and write "signature to follow" on the signature line. When the employee returns to work have them sign the original and send it to Laura Hamilton ASAP indicating the month's report to which it should be attached.

Frontiers

Instructions for Turning In Payroll

Please assemble the forms in the following order and submit to the payroll department by the due date agreed upon with the Accounting Department. Please use the Payroll envelope for Laura Hamilton.

Kronos Timesheet (Weekly summary of hours on front page)

Missed Punch Edit Forms – must be complete

STAPLE the forms together in the above order for **EACH** employee. Arrange in alphabetical order. Please remember that each form requires the signature of the employee and the supervisor. It is not complete without proper signatures. If an employee is not available to sign the report at the time it is due, please submit a copy of the report and write “signature to follow” on the signature line. When the employee returns to work have them sign the original and send it to Brenda Michael ASAP indicating the month’s report to which it should be attached.

ACTIVITY FUNDS

DESCRIPTION

Activity funds consist of two types of funds. They are **general fund** and **agency fund**. If the school district legally owns the resources accounted for in student activity funds, they should be accounted for as a **general fund**. General funds include athletic funds, bookstore funds, general school funds, etc.

If the resources in student activity funds are legally owned by the students or student groups, these funds should be classified as **agency funds**. Agency funds include the math club, the senior class, the BETA club, etc.

The funds named above are not all inclusive. To determine whether the fund is a general fund or an agency fund, each particular fund or club needs to be examined on an individual basis.

According to the Mississippi Code (Section 37-7-301(s)), activity funds may only be “expended for any necessary expenses which are deemed to be beneficial to the official or extracurricular programs” of the school.

According to the Office of the State Auditor, items which may not be purchased with activity funds include gifts, flowers for employees, teacher or employee appreciation meals, and salaries of any kind.

BOARD POLICIES

All activity fund policies in the **Board Policy Manual** of the Rankin County School District must be followed. The policies relating to activity funds include:

<u>Policy #</u>	<u>Description</u>
DJAA	Authorized Signatures
DK	Student Activity Fund Management
DJEA	Purchasing Authority
DJEAA	Purchasing Procedures
DJBA	Cash in School Buildings
JH	Student Activities
JHA	Booster Clubs
JHC	Student Organizations
JK	Student Fund Raising Activities
JJF	Student Activity Funds
KCD	Public Gifts / Donations to School

MONTHLY TRANSMITTAL

The “Transmittal Cover Sheet”, the “Receipt Transmittal”, and the “Local School Check Listing”, each signed by the principal, must be submitted to the central office by the fifth working day of each month. Copies of deposit slips, copies of invoices attached to the green copy of the purchase orders, and school event receipt forms for the month must also be submitted to the central office by the fifth working day of the month. Please see the **Accounting Calendar** for due dates.

If you have a voided check during the month, you will need to key it in AS400 under the menu option “void AP checks”. The original voided check should be submitted with your monthly transmittal, along with a voided check form.

Any returned checks, monthly interest and monthly banking fees will be keyed by the District Office.

Do not send original deposit slips. Photocopies should be made on 8 ½ x 11” paper. In order to save paper, you may copy more than one document on a page. Each school’s activity trial balance will be sent to the school by the 20th of each month.

CARD BALANCES

Upon receipt of the monthly trial balance, you should print a report of each sub activity account to make sure the sum of the balances agree with the year-to-date cash balance shown on the trial balance. (Refer to pages 63–68 in the “Activity Fund Accounting Using the AS400” manual.)

RETURNED CHECKS

When returned checks are shown on the monthly Activity Fund bank statements, they are automatically charged to the general activity fund, account 112 “Due from Bad Checks” using modifier 0100, unless otherwise indicated.

It is important to remember **returned checks that are collected from a previous year** should be treated as a new receipt using revenue code 1791. Returned checks collected during the **current fiscal year** should be receipted back to account 112. Separate deposit slips should be used for returned check money.

VENDOR NUMBERS

A vendor number must be used for each activity fund check written. If you are using a vendor that has not been assigned a vendor number, you may go to the RCSD website and complete a “Vendor Number Request” form. To access this form, single click “Department Directory”, then “Accounting”, then “New Vendor Form” located under the “Accounting Forms” section.

Remember, federal tax regulations regarding form 1099's require that all ball officials have a vendor number.

For student or parent refunds ONLY, please use vendor number 549000. The word "REFUND" will print on the check, but you may type or print the person's name above it.

STOP PAYMENTS

When it is necessary to issue a stop payment order on a check, please include a copy of it with the monthly transmittal and list the check on the voided check form. The stop payment must be keyed by voiding the check using the "void AP check" option.

CONTRACTS/REBATES/COMMISSIONS

Remember to send a copy of any agreement or contract that contains any rebate or commission, such as a school picture contract, to Sharon Patrick. These agreements or contracts must be approved by the School Board.

LEASE/RENTAL AGREEMENTS

Before you enter into a lease or rental agreement, submit a copy of the agreement to Melissa Barnes for review.

SCHOOL EVENTS THAT CHARGE ADMISSION

Pre-numbered tickets must be used for any local school event which a fee is charged for admission. All pre-numbered tickets for such events must be accounted for using the "School Event Receipt Form." A copy of each "School Event Receipt Form" must be submitted to the central office each month stapled to a copy of the deposit slip. This form must be filled out completely, with the first and last ticket stubs stapled to the form. A separate deposit slip should be used for these events, and the deposit slip must reconcile to the "School Event Receipt Form(s)".

FOOD AND BEVERAGE PURCHASES

Food and beverages may be purchased for a meeting as long as the principal determines that there is a particular goal or function of the meeting and the meeting is reasonably related to the educational goals of the school district (Board Policy DJF). If a school purchases food and beverages for a meeting, then the school must have documentation of an agenda, the purpose of the meeting and a list of attendees. The activity fund may not pay for a meal at a restaurant unless the meeting is held at the restaurant and the meeting lasts the majority of the day.

According to the Mississippi Attorney General's Office, a school may not provide teacher appreciation meals or staff appreciation meals. However, a school may provide food and

beverages at a student athletic or student recognition banquet as long as the expenditure is beneficial to the official or extracurricular programs of the school.

FUND RAISERS

All fund raisers must be approved by the principal using the “fund raiser approval form”. After the fund raiser is completed, a “fund raiser summary” must be completed showing amounts sold, amounts purchased and net profit. Both of these forms must be submitted to the accounting department for each fund raiser of the school.

RECEIPTS

A receipt must be prepared for any monies received at the school.

Teachers who collect money from students must account for and document the funds collected. At a minimum, they should list the names of the students and the amount paid by each student. Any time a student pays more than \$5.00, the teacher should issue a receipt to the student. All receipts should be duplicated so that a copy of the student receipts can be kept on file by the teacher.

A receipt should be issued to anyone who turns in money to the school office. A copy of each receipt will be kept on file in the school office. Monies received should be deposited daily. No more than \$100 cash should remain in the building at the close of the day (RCSD Board Policy DIF).

Receipts must be prepared before any money is deposited. When preparing a deposit slip, the receipt numbers that make up the deposit must be listed on the side of the deposit slip. Receipts should be filed in numerical order by month, attached to the corresponding validated deposit slip.

Make sure to use the proper account classification on each receipt and have supporting documentation showing where the money came from.

For any daily cash sales from snack sales, supply store sales, etc., the daily cash sales must be counted in the presence of two employees and the receipt (receipt submission form) must be signed by both employees. Also, an administrator of the school will need to approve and sign these daily receipts.

Accounting codes to be used for receipts are:

- 103 Petty Cash (gate cash)
- 112 Redeposit of Returned Check
- 1310 Student Tuition (summer school, driver’s education)
- 1520 Interest on Bank Accounts (regular and CD interest)
- 1711 Admissions (gate receipts, plays, etc.)

- 1791 Fees, Dues, Commission Sales (field trip fees, club dues, vending commissions), Bookstore Sales (sale of pencils, paper, etc.), Rentals (for space rented to an outside organization), and Other Student Activity (to be used only when the other categories are not applicable)
- 1920 Contributions/Donations (from outside sponsor or donor)
- 1940 Instruction Fees (workbook sales, lab fees, etc.)

DISBURSEMENTS

Before an activity fund check may be written, a prenumbered purchase order must be prepared and approved by the school principal. Purchase orders must have an original signature of the principal. Signature stamps may not be used.

Each activity fund check must be signed by both the principal and bookkeeper. Signature stamps may not be used.

Each disbursement must have an invoice or some form of supporting documentation verifying the disbursement.

The person receiving the goods or services should, at a minimum, initial the invoice or supporting documentation. All invoices should be cancelled with a "PAID" stamp which includes lines for the date paid, check number and the bookkeeper's initials.

All activity fund expenditures made from "general" activity funds must follow the state purchasing laws. Expenditures made from "agency" funds are not subject to the state purchasing laws.

Do not pay sales tax on purchases. As a public entity, our school district is exempt from state sales tax (**Federal ID #64-6001028**).

Do not pay salaries for employees, substitute teachers or bus drivers from your activity fund. These are all paid through the district payroll.

If fixed assets are purchased from the activity fund, a fixed asset acquisition form (Form FA-1) must be completed for each item. These forms should be submitted with your monthly transmittal report.

Checks should be filed in numerical order by month, attached to the corresponding purchase order and invoice.

Expenditure codes to be used are:

Function:

- 1110 Instruction/Kindergarten
- 1120 Instruction/Elementary

- 1130 Instruction/Middle
- 1140 Instruction/High
- 1910 Athletic Activities
- 1920 Student Activities
- 2120 Guidance/Counselors
- 2220 Educational Media/Library
- 2410 Principal's Office
- 2620 Operation of Buildings

Object:

- 330 Other Professional Services
- 345 Ball Officials
- 414 Telephone
- 430 Repairs and Maintenance
- 440 Rentals
- 530 Postage
- 550 Printing
- 580 Travel
- 590 Miscellaneous Purchased Services
- 610 Supplies/Non-capitalized Equipment
- 652 Books and Periodicals
- 660 Resale Items
- 731 Computers and Printers less than \$5,000
- 733 Computers and Printers over \$5,000
- 735 Other Furniture/Equipment less than \$5,000
- 737 Other Furniture/Equipment over \$5,000
- 810 Dues and Fees
- 990 Transfers Out

Note: 590 or 810 may be used for trip tickets and 810 or 330 may be used for substitute teachers (checks written to RCSD).

Modifier:

Please refer to modifier list on pages 16-25 in the "Accounting Code" section.

FIXED ASSETS

REQUIREMENTS

Each public school district is required by the Mississippi Office of the State Auditor to establish and maintain a system of accountability for its fixed assets. These requirements include:

- Each district must tag all fixed assets.
- Each district must maintain a detailed listing of fixed assets.
- Each district must take a physical inventory at least annually.
- All deletions of fixed assets must be approved by the school board.

The district's detailed policies and procedures for fixed assets are found in the "***Fixed Assets Policy and Procedure Manual.***"

GUIDELINES

Capitalized fixed assets are defined as assets (with a useful life of greater than one year) that have a historical cost of at least \$1,000 and all assets (regardless of cost) that are considered highly walkable. The highly walkable items are:

- Computers and computer equipment (greater than \$250)
- Cameras and camera equipment (greater than \$250)
- Televisions (greater than \$250)
- Two way radio equipment
- Lawn maintenance equipment
- Chain saws
- Air compressors
- Welding Machines
- Generators
- Motorized vehicles

In other words, any item costing \$1,000 or more automatically qualifies as a fixed asset. Any of the ten items shown on the highly walkable list automatically qualifies as a fixed asset. This also applies to fixed assets (valued at their fair market value) that are donated to the school district. Any fixed asset that is the personal property of an individual and not the property of the school district should be clearly labeled as such and not included as a district fixed asset.

When a fixed asset is purchased with district funds, a Fixed Asset Acquisition (FA-1) form must be completed and attached to the purchase order when it is submitted for payment. The purchase order will be returned if the form is not included. When a fixed asset is purchased with school activity funds, the acquisition form must be completed and submitted with the monthly activity fund transmittal.

All fixed assets are to be tagged with "Property of Rankin County Schools" bar code tags. For heavy items, the tag should be placed on the upper right side or right front of the item. For light items, the tag should be placed near the serial number. Tag placement should allow room for the use of a bar code scanner for inventory purposes. If, for any reason, a property tag is removed or damaged, please submit a request to the district office for a replacement tag. Include the school location and the original fixed asset number. Please use a permanent ink marker to label the item with the asset number as well as "Property of RCSD" until the replacement property tag has been issued by the district office.

Upon the acceptance of any donated item considered a fixed asset, a Fixed Asset Donation (FA-5) form must be submitted to the district office. Donation forms for any donated item with a fair market value of five hundred dollars (\$500) or more must be accompanied by an Agenda Request form for Board recognition. All technology equipment must be approved by the director of technology or the technology coordinator prior to acceptance of the donation.

When an item is moved within a school or department, the fixed asset manager within the school or department must be notified. This is a necessity with the bar code scanner method of maintaining the fixed asset inventory. All room numbers and location codes must be kept accurate at all times. When an item is permanently transferred from one school or department to another, a Fixed Asset Permanent Transfer (FA-3) form must be completed. If the transfer is temporary, the 'sending' school or department should keep a Temporary Fixed Asset Transfer (FA-4) form on file until the fixed asset is returned.

Items purchased with Education Enhancement Funds (EEF) **must** remain at the school location from which the purchase was made in the event a teacher transfers to another school location.

Any fixed asset found to be beyond repair, lost, stolen, destroyed in a catastrophe or returned for credit must be submitted to the district office on a Fixed Asset Disposal form (FA-2) as well as a Board Agenda Request form, signed and dated by the school principal or department head. A "lost or stolen property affidavit" must be prepared and signed. Items should be stored until approval has been granted from the school board for them to be removed from inventory. **It is only after the item has been approved by the board to be removed from inventory that you may dispose of the item.** A copy of Board action, a copy of the approved disposal form and a copy of the "lost or stolen property affidavit" will be sent to the fixed asset manager once school board approval has been granted.

The responsibility for the physical custody of the fixed assets is assigned to the principal or department head. Any employee having custody and responsibility of any fixed asset will exercise due professional care in managing, maintaining and controlling the fixed asset. Employees will be required to complete and sign a two part "Fixed Asset Log" which lists the assets in their possession. The original shall be posted in the employee's work area at the beginning of each school year and the yellow copy is to be kept by the Principal/Director. If the inventory changes during the year, corrections should be made on the original and a

copy given to the Principal/Director. A current "Fixed Asset Log" should be on file at the end of the fiscal year reflecting the inventory at year-end. If an employee is negligent in this duty, he/she may be held personally liable for fixed assets that are damaged or missing.

Please keep in mind that the Mississippi Office of the State Auditor audits each school district every twelve to eighteen months. For this reason, we recommend a fixed asset inventory be completed at the beginning and end of each school year. We require a year-end inventory each spring at which time all missing items are reported to the district office as well as any item qualifying as a fixed asset but not listed on inventory.