

BUSINESS SERVICES HANDBOOK

FOR SCHOOL OFFICES



*“Building a
Foundation for
Lifelong
Learning”*

CECIL COUNTY PUBLIC SCHOOLS
Department of Business Services
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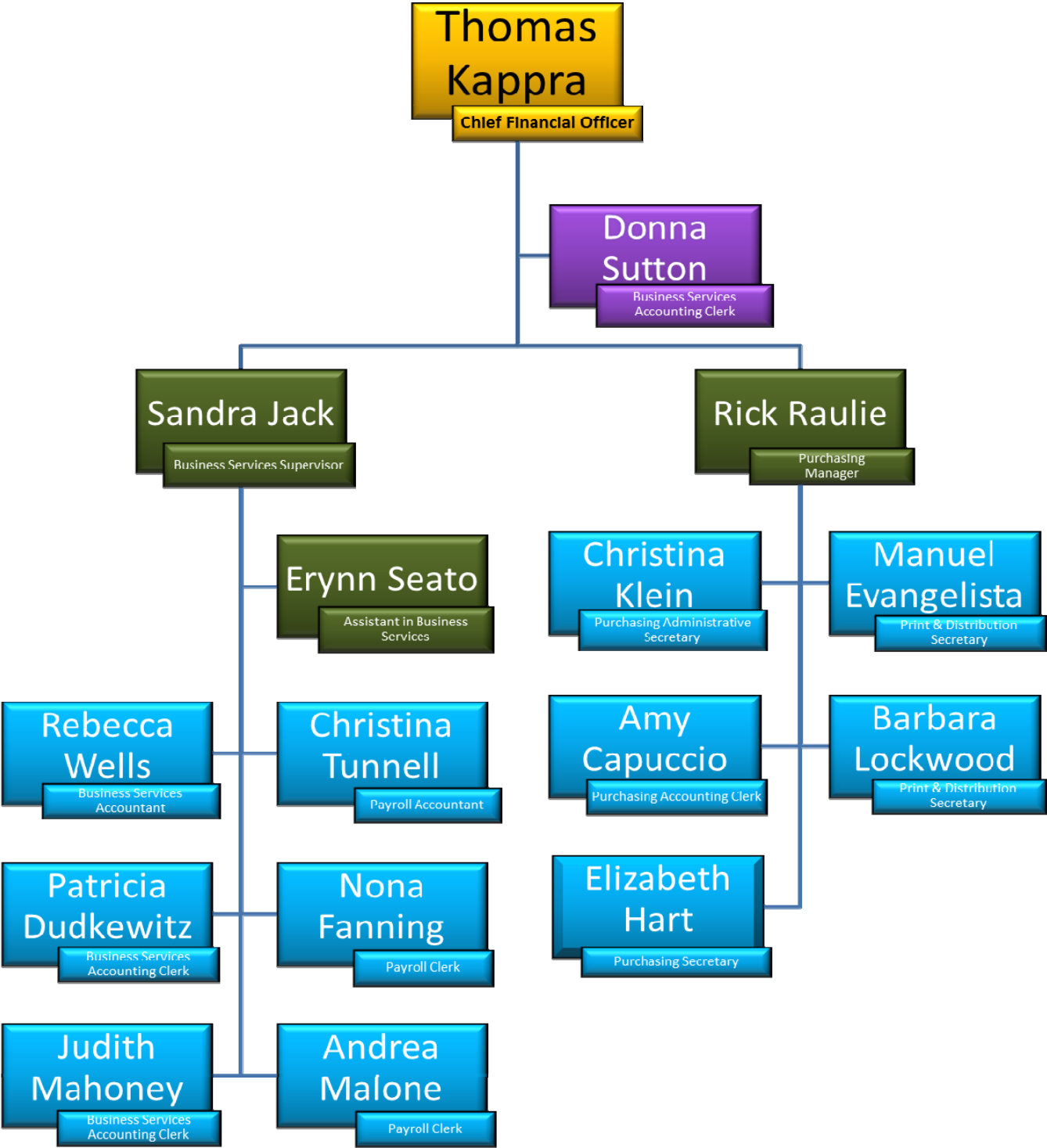
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BUSINESS SERVICES INFORMATION

Department of Business Services Organizational Chart



Who to Contact in Business Services

Questions Regarding	Contact Person	Extension
What account number to use	Sandy Jack	1053
What expenses have been deducted from an account <i>(Remember to check the Account Balance Lookup first)</i>	Erynn Seato Becky Wells	5428 5427
Budget development/allocation	Tom Kappra Sandy Jack	5497 1053
Budget development for a grant Grant expenditures Gifts or donations	Erynn Seato	5428
Cost to purchase items for my school/office	Rick Raulie	5429
Vendor set up and maintenance Purchase order status <i>(Remember to check CIMS for Status of Purchase Order)</i>	Christina Klein Elizabeth Hart Amy Capuccio	5429 5431
Fixed assets/Sensitive items	Elizabeth Hart	5431
Purchasing card program	Amy Capuccio	5431
School office bookkeeping	Becky Wells	5427
Tax sheltered annuities	Christina Tunnell	5418
Ordering fuel oil and propane	Donna Sutton Rick Raulie	5497 5429
Telephone bills	Judy Mahoney	5017
Submitting an invoice for payment Payment of an invoice/purchase order	Judy Mahoney Patty Dudkewitz	5017 5017
Filling out a travel/mileage request form	Patty Dudkewitz	5017
Payroll, payroll deductions, W2, employee self-service, Aesop reporting, reimbursements, comp. time	Andrea Malone Nona Fanning Christina Tunnell	5417 5417 5418
Maryland sales & use tax	Tom Kappra Becky Wells	5497 5427
Process improvement	Tom Kappra	5497
Job form for copying and printing, paper, mail room, postage, deliveries, forms	Barbara Lockwood Manuel Evangelista	ASC ASC

Other Resources in Business Services

Business Services Reporting System (http://apps.ccps.org/bsrs/)
Chart of Accounts Dictionary
CIMS – financial accounting software
Employee Self-service – access for each employee to payroll related items
Handbooks for school offices and central offices
Website – source of information, documents, and forms related to Business Services (must log in)

MANAGEMENT AND RESPONSIBILITY

Management and Responsibility of Funds

Guiding Principles:

Cecil County Public Schools' (CCPS) procedures outlined in this manual are based on Generally Accepted Accounting Principles (GAAP) and reporting requirements determined by the Governmental Accounting Standards Board (GASB) whose pronouncements are issued in the Governmental Accounting, Auditing, and Financial Reporting Manual (GAAFR). Further policies and regulations specific to CCPS are issued by our Board of Education (Board), governed by the Education Article of the Code of Maryland Regulations (COMAR) and the Annotated Code of Maryland Regulations. Cecil County Public Schools' policies and regulations can be viewed on the website at www.ccps.org. From the website homepage, select "Administration" and then select "Policies/Procedures."

Principle of Internal Controls:

- The most important principle of internal control is the separation of duties so no one person controls all aspects of a transaction.
- The involvement of two or more persons in each transaction encourages honesty and accuracy while creating a system of checks and balances.

Funds are classified in two fund types:

General Operating Funds (Board Funds) account for activities under the responsibility of CCPS. General Operating Funds are provided through a per pupil allocation or Instructional Coordinator allocation for expenses directly related to instruction as determined by the Board of Education approved operating budget.

Fiduciary or Agency Funds (Student Activity Funds and Faculty Funds) account for activities in which CCPS acts solely as a custodian for someone else. They cannot be used to support CCPS programs. Fiduciary Funds contain resources held on a temporary, purely custodial basis such as Student Activity Funds and Faculty Funds. Student Activity Funds are generated by and belong to the student body composed of those students currently enrolled in the school and are for expenses directly related to extra-curricular activities. As part of the educational experience, student groups must assume responsibility for budgeting, control, and disbursement of funds as agreed upon by the administration, student advisors, and student groups. Faculty Funds are generated by and belong to the faculty which is composed of staff members currently assigned to the school and are for expenses directly related to faculty activities.

The Principal has the fiduciary responsibility to safeguard all funds, ensure all staff and involved parties are properly trained, and adhere to all internal control guidelines as outlined in this manual.

Responsibilities of the Principal:

- Ensure fiscal accountability of all funds in accordance with Board policies and regulations.
- Ensure processes are in place to adequately control the funds within the school, including security over cash and records.
- Act as one of the approved signing officers on the school bank account(s).
- Designate individual(s) responsible for cash receipts, cash disbursements, and related banking activities in such a manner to ensure adequate separation of duties.
- Ensure there is an advisor appointed for every category/account. This advisor cannot be the designated School Bookkeeper.
- Ensure every account maintains a positive balance.
- Initiate budget amendments (BA-1 form) or transfer of funds prior to making purchases, if necessary.

- Ensure purchases made are appropriate for the type of account charged (i.e. do not purchase art supplies from the math supplies account).
- Communicate appropriate financial procedures to staff members.
- Review, sign, and date the monthly bank reconciliation for the school bank account(s).
- Review financial reports from CIMS and SchoolCash.NET on a monthly basis.
- Review monthly transaction reports and purchasing card logs for accuracy, and advise Business Services of any discrepancies.
- Notify the Superintendent and Chief Financial Officer immediately upon suspicion of fraud or if funds are lost or stolen.

Responsibilities of the Designated School Bookkeeper:

- Implement the guidelines for school generated funds as directed by the Principal and in accordance with the procedures in this handbook.
- Count and verify funds received for deposit in the presence of the person who turned in the funds, or in the presence of another person.
- Prepare bank deposits and deposit funds at the bank on a regular basis.
- Ensure the deposits are allocated to the appropriate school activity account.
- Ensure invoices have the appropriate approval and are sent to Business Services in a timely manner if being paid from Board Funds.
- Issue checks ensuring all requests for payments are properly supported and approved by the Principal.
- Ensure financial activity related to the expenditure is recorded correctly.
- Complete the monthly bank reconciliation.
- Prepare monthly reports of account balances for the account advisors and administration.
- Maintain financial records in accordance with the *Record Retention Guidelines*. See Exhibit 1.
- Advise the Principal immediately of inappropriate and/or suspicious activity.
- Assist during internal and external audits.

Responsibilities of Staff Members:

- All items or events available for sale to students must be made available for purchase online. See the Lead Secretary or Bookkeeper to complete the *School Cash Online Payment Event/Item form* for all items sold. See Exhibit 2.
- Collect money from students or other sources as necessary.
- Count money collected and record amount, activity/club, and reason for collection of funds on the Cash Collection Envelope as indicated in the Cash Receipts section of this handbook.
- Ensure funds collected are delivered to the Lead Secretary or Bookkeeper on a daily basis.
- Ensure invoices have the appropriate approval and are delivered to the Lead Secretary or Bookkeeper in a timely manner and always prior to the due date.
- Ensure financial activity related to your assigned club or activity is recorded correctly on monthly reports and advise the Lead Secretary or Bookkeeper of any discrepancies.
- Ensure funds received are disbursed according to the purpose for which the funds were raised or collected.
- Ensure there is age-appropriate student involvement in financial decisions and/or transactions.

Chart of Accounts:

- A standardized Chart of Accounts for Student Activity Funds is available in the SchoolCash.NET section of this handbook. All receipts and expenditures flowing through school funds will be classified in accordance with this standardized Chart of Accounts.

- A Chart of Accounts Dictionary for Board funds is available on the Business Services website (must be logged in).
- Creation of new account numbers is controlled by the Business Services Department in order to ensure account numbers remain standardized.

School Bank Accounts and Investments:

- All school funds will be deposited with a Maryland based banking facility which carries deposit insurance coverage with the Federal Deposit Insurance Corporation or National Credit Union Administration.
- All bank accounts, whether checking or savings, will be monitored by the Chief Financial Officer or designee to avoid having funds on deposit not covered by insurance or collateralization agreements.

Checking Accounts:

- Each school will establish and maintain only one checking account.
- The account will be titled in the name of the school.
- The primary signer will be the Principal.
- School Principals must designate at least one other member of the administrative and supervisory staff as an alternate signer to allow for efficient and continual operation of the school in the event of an emergency.
- The Lead Secretary or Bookkeeper maintaining the student activity fund accounting records may not be designated as a signer.
- The bank will be provided with a new signature card when there is any change in check signing authorization.
- Bank resolutions should be kept in the school safe or a locked cabinet due to confidential information.

Savings Accounts:

- Savings accounts may only be established with the approval of the Chief Financial Officer.
- Savings accounts are justified only for the purpose of reserving funds for specific long term expenditures that are recurring in nature.
- Various types of savings accounts may be used, such as certificates of deposit and Maryland Local Government Investment Pool accounts.
- The Principal must consult with the Chief Financial Officer for approval on investment of idle funds.
- Withdrawals must be authorized by the Principal or designated alternate.

Scholarship Funds:

- Scholarship donations will be held by the Board and accounted for separately as a Trust and Agency fund.
- These funds will be sent directly to Cecil County Public Schools Business Services Department to be deposited into a separate account designated for the particular school and purpose for which they were intended.
- Guidelines regarding the management of funds and award stipulations must be received from the person(s) who established the scholarship and forwarded to Cecil County Public Schools Business Services Department (Exhibit 3).
- Each school will establish a Scholarship Committee that will review applicants and decide on the students that will be awarded scholarship funds according to the award stipulations.

- Scholarship funds will be disbursed only upon receiving an itemized tuition billing from a college, university, specialized, or technical school.
- Scholarship awards will not be issued in the name of the student.

CASH COLLECTION AND DEPOSIT

Procedures for Cash Collection and Deposit

General Information:

- Individuals collecting funds from students must submit the funds in a sealed *cash collection envelope* (CCE) with the following information to the school office on a daily basis:
 - Amount collected
 - Activity/Club Name
 - Reason for collection of funds
 - Date
 - Signature of the individual who turned in the funds
 - A record of funds received from each student

See Exhibit 4

Note: In the event that students are collecting and/or transporting funds, it must be in the presence of another individual.

- Funds received in the school office should be counted in the presence of the person who handed them in. If this is not possible, then the funds received must be counted by the Lead Secretary or Bookkeeper and another individual. Any discrepancies between the total funds indicated on the CCE and the total funds counted in the office are to be resolved immediately.
- Any corrections made to a CCE must be made with a single line and initialed by both individuals verifying the funds.
- Cash receipts must be deposited daily and intact. Under no circumstance should cash and checks totaling \$200.00 remain un-deposited. If \$200 in cash and checks is not collected, deposits must be made at least weekly.
- Funds may not be added to a CCE after it has been submitted to the Lead Secretary/Bookkeeper.
- Expenditures must never be paid from the cash collected.
- Personal checks must not be cashed for CCPS employees or other persons from cash receipts, change funds, or any other school funds.
- All checks are to be stamped “For Deposit Only (School Name)” on the day received in the school office. Checks are not to be held in the school office without having this restrictive endorsement stamped on the back of the check.
- All funds pending deposit are to be secured in a safe. The use of a safe for overnight storage of funds should be kept to a minimum. Funds should never be left unattended or accessible to unauthorized personnel.
- Each deposit must contain appropriate backup (e.g., a copy of the CCE, the voucher portion of the check being deposited, a copy of the check, a pre-numbered hand-written receipt, a School Cash Register receipt).
- Deposits must be supported by appropriate documentation from the accounting software. See the SchoolCash.NET section for the reports to be printed.

Issuing a Receipt:

- An accounting software receipt must be issued every time funds are received. If accounting software receipts are not available, a pre-numbered hand-written receipt must be issued.
- At a minimum, the pre-numbered hand-written receipts must be in triplicate. The original receipt must be given to the person who submitted the funds, one copy must remain in the receipt book, and one copy must be included with the CCE.
- Receipts must be issued in the name of the individual submitting the funds and in strict numerical order.
- Only one receipt book at a time should be in use in the school office (for use when an accounting software receipt is not available, such as when a parent pays at the school office).

- The stock of unused receipt books must be in the custody of someone other than the Bookkeeper and kept in a secure locked location.
- Receipts must not be altered. If there is an error, void and retain all copies of the receipt and produce a new one.
- The school copy of the receipt must be maintained with the daily deposit slip, along with a copy of the CCE and any other supporting documentation.

Non-sufficient Fund (NSF) checks:

- Notices for deposited checks returned from the bank due to non-sufficient funds must be sent to the individual who issued the check. See SchoolCash.NET section for procedures.
- The NSF check must be entered into the accounting software after it appears on the monthly bank statement.
- When the cash replacement is collected, the deposit of those funds will be to the same account as the original payment.
- The cash replacement must also be recorded in the accounting software.
- Checks should no longer be accepted from an individual who has presented a non-sufficient fund check.
- Bank fees related to NSF transactions can be charged to the payer.

Change Funds:

- All school offices will maintain a Change Fund in the amount of \$50.
- To establish the Change Fund, a check will be written from the school checking account and made out to a school administrator to be cashed.
- The check should be cashed in small denominations, \$5s, \$1s, and coins.
- When the school office needs more change, the Bookkeeper will take the larger bills to the bank and ask for smaller denominations.
- The Change Fund is to be used only for the purpose of making change for receipts.
- Schools may not use the Change Fund for school expenses, cashing checks, advances, or change for students, teachers, administrators, etc. that is unrelated to school business.
- The fund should always maintain a \$50 balance.
- The Change Fund must be kept in a safe at night and in a locked location during the day.
- The Change Fund must be reconciled on a monthly basis.
- How to use the Change Fund:
 - A parent comes to the school office to pay a textbook fine for \$34.50 with \$40 cash in four \$10 bills. The Bookkeeper could use the Change Fund to accept the payment by changing one of the \$10 bills for one \$5, four \$1s, and four quarters. This allows the school to deposit \$34.50 with three \$10 bills, four \$1 bills and two quarters. The parent will receive the \$5.50 change with the \$5 bill and two quarters.

Collection of Maryland Retail Sales Tax:

- Schools that engage in fundraising activities or have taxable sales must apply to the Comptroller of the Treasury, Sales and Use Tax Division to obtain a Sales and Use Tax License. Applications may be made online 24 hours a day at www.marylandtaxes.com.
- The license number is used to make tax free purchases for resale and to remit tax that is collected on the sale of those items. A *resale certificate* may be presented to the merchant at the time of purchase. See Exhibit 5.
- Maryland retail sales tax must be collected when selling non-exempt items and deposited to the Due to Comptroller of Maryland account at the time of deposit. See *Calculation of Maryland Sales Tax* (Exhibit 6).

- The amount of sales tax collected must be remitted to the State of Maryland.
- If you receive an early pay discount, you may transfer the discount into another School Cash category as determined by the Principal.
- The period of remittance for each school is determined by the State of Maryland depending on the volume of taxable sales for that school. Every school with a Sales and Use Tax License must file a return for each remittance period, even if the school has not had any taxable sales during that period.
- Examples of taxable merchandise include, but are not limited to:
 - Yearbooks
 - Candy
 - Flowers
 - Books at book fairs (sales tax is handled by Scholastic)
 - School store supplies
 - Clothing such as Spirit Wear, gym uniforms, and sports uniforms and supplies
 - Fundraising items such as candles
 - Concessions such as prepared food, soda, candy, snacks, etc.
- Examples of tax exempt items include, but are not limited to:
 - Ads for Yearbooks
 - Pizza kits
 - Cookies and other baked goods
 - Cheese and meat products
 - Nuts
 - Popcorn
 - Vegetable plants and seeds

Fundraising Activities:

- Each club/activity must complete an *Activity Budget Form* at the beginning of the school year. See Exhibit 7.
- The budget will identify funding sources and planned expenditures for the year.
- The Principal will sign the *Activity Budget Form* before any activity will begin.
- Prior to each fundraising event, a *Fundraising Authorization Form* must be completed and approved by the Principal. This form will assist the Principal in determining the reasonableness of funds received and disbursed as well as the profit from a particular activity. See Exhibit 8.
- All funds collected through fundraising activities are to be submitted to the school office on a daily basis and in accordance with the procedures for cash collection.

Field Trips:

- All field trips, associated fees, and any changes to field trips once they have been submitted to Transportation must be approved by the Principal.
- Field trip accounts should be established as a sub-account of the club/activity that is taking the trip (e.g., Grade 2 is going to Fair Hill Nature Center, Fair Hill Nature Center would be a sub-account of Grade 2).
- All funds collected for the field trip are to be submitted to the school office on a daily basis and in accordance with the procedures for cash collection.
- All funds collected for the field trip will be deposited into the appropriate sub-account.
- All funds collected for field trips may only be used for expenses associated with field trips.
- The payment for the field trip will also be made from the appropriate sub-account.

- Field trip bus contractor invoices for school trips must be paid from school funds. If an outside group/organization is sponsoring the trip, the school must request reimbursement using the transportation invoices as backup.
- When a coach bus is reserved for a trip, the deposit and payment schedule stipulated in the contract must be followed.
 - A check may be used to make payments if there will be an additional cost for using a P-card.
- An optional field trip invoice calculator is available on the Transportation section of our website.
- If substitutes are required as a result of the field trip, the cost for each substitute, including 8% for fixed charges, must be reimbursed to CCPS. Contact the Payroll department to verify the amount paid to the substitute. See *School Reimbursement for Salaries* (Exhibit 9). Sufficient records should be maintained so that it is clear which students have paid for the trip.

School Store:

- The Principal will be responsible for deciding if a school store will be operated on the premises and if an existing school store will be closed.
- The Principal will appoint an advisor to be responsible for the day-to-day operation of the store.
- The Principal will be responsible for deciding what merchandise will be offered in the school store.
- The Principal will review the store operations at least annually and evaluate inventory, pricing, and profitability of the store.
- An account will be established in the Student Activity Funds software for recording the financial transactions of the school store.
- A daily record of sales in the school store is to be maintained and submitted to the school office. The record must indicate the number of items sold and the price of each item.
- Maryland retail sales tax must be collected on all school store sales. The amount of sales tax that is collected must be deposited into the Due to Comptroller of Maryland account at the time of deposit.
- School store funds must be counted and deposited on a daily basis in accordance with the Procedures for Cash Collection and Deposit.
- The Principal will review the monthly financial reports that are prepared by the Lead Secretary or Bookkeeper.
- The Principal will determine the manner in which the proceeds from the school store will be used.

Lost or Damaged Book Fees:

- Fees for lost or damaged textbooks should be collected from the student and deposited to account number 556.000 (Lost/Damaged Textbooks) under the “Special Purpose” umbrella in SchoolCash.NET.
- Textbook fines can be determined by using the following:
 - Less than three years old – 100% of original cost
 - Four years old – 50% of original cost
 - Five years old – 25% of original cost or \$15.00 whichever is less
- At the end of the school year, a check for the total collected in the Lost/Damaged Textbook account (number 556.000) must be issued to Cecil County Public Schools and forwarded to the Department of Business Services clearly identified as “Lost/Damaged Textbook Fees.” The End of Year Responsibilities memo will provide the date the check is due.
- Business Services will apply these funds to the school purchased textbook account for the next fiscal year.

- Fees for lost or damaged media books should be collected from the student and deposited into account number 304.000 (Media) under the “Instructional Programs” umbrella in SchoolCash.NET.
- The fees deposited to the Media account (number 304.000) should remain in the school bank account to be used to replace the lost or damaged media books.

Gifts and Donations:

- Gifts and donations to the school may be solicited or accepted, but must be approved by the Principal prior to acceptance.
- Contact the Department of Business Services prior to accepting any gifts and donations.
- Donations to governmental agencies may be tax deductible. A letter can be sent to the donor to certify that we are a component unit of Cecil County, Maryland Government. See Exhibit 10.
- Schools accepting gifts and donations must acknowledge receipt by sending a letter of appreciation to the donor. A copy of the letter must be maintained for auditing purposes.
- Gifts of cash must be accounted for in accordance with the cash receipts procedures in this manual.
- Non-cash donations must be evaluated to determine whether they are classified as fixed assets. Contact the Purchasing Department prior to accepting any non-cash donation of equipment and see the Purchasing section for additional information regarding fixed assets.
- Funds donated must be spent as specified by the donor.
- Donations of instructional supplies and equipment should be in the form of a check payable to Cecil County Public Schools. The funds can be designated for a specific location/purpose. Funds or donations should be directed to the school system, not an individual CCPS employee. All sensitive item/equipment donations must be processed through the CCPS purchasing department.
- Organizations may supply non-instruction related items such as meals for teacher appreciation or refreshments for field day.
- Organizations wishing to contribute funds toward field trips or other student related activities may issue a check payable to the school. Field trip invoices (transportation, admission, etc.) should be paid from the school.
- Crowd funding websites (e.g., GoFundMe.com or crowdrise.com) may not be used by the school system or its staff.

Procedures for Admission / Gate Receipts

Procedures for Issuing a Cash Box:

- Cash box funds are established to make change for customers during events that charge admission or sell items.
- Purchases may never be made from the cash box funds.
- Money may not be borrowed from the cash box funds.
- Each school will have a specific Cash Box account number 560.000.
- When creating a cash box, a check should be written to the person responsible for the activity (not the bookkeeper) and charged to the Cash Box account number 560.000.
- Enter the purpose for the cash box in the memo field of the check.
- A *Record of Gate/Admission Receipts* form (Exhibit 11) will be distributed with each cash box disbursement.
- The cash box funds must be re-deposited in full when the activity is over and always by the end of the school year.
- When re-depositing the cash box funds enter the original date and purpose for the cash box as the description in SchoolCash.NET.
- The person collecting funds for the event must always count the funds in the cash box prior to the event.
- When not in use, the cash box must always be kept in a secure locked location.

Ticket Sales:

- For school activities other than Athletics the Principal will approve the price of admission.
- Pre-numbered tickets must be used for all events when admission fees are collected.
- Different colored tickets should be available to provide control for differentiated admission fees. Colors should be rotated between events for different admission prices.

Prior to Event Sales:

- An inventory of pre-numbered tickets must be kept and reconciled to the funds collected and the tickets remaining.
- A numbered receipt must be issued for all cash sales.
- Funds collected must be turned in daily using a *cash collection envelope*.
- Purchases may never be made from the funds collected.
- Funds may not be borrowed from the event sales.

At Door Sales:

- One person must collect funds and distribute tickets. A second person must collect the tickets, tear each in half, and give one half back to the attendee.
- The three part *Record of Gate/Admission Receipts* form must be completed and signed at the conclusion of the event by the person collecting the funds. Another representative must verify the funds collected and sign the *Record of Gate/Admission Receipts* form. All parts of the *Record of Gate/Admission Receipts* form should be distributed as indicated on the form.
- If there is more than one entrance to the event, a consolidated *Record of Gate/Admission Receipts* form must be prepared. The individual entrance records must be maintained with this consolidated form as backup documentation.
- All cash receipts must be placed in the school safe or a secure locked location as determined by the facilitator of the event.
- The Lead Secretary or Bookkeeper must only verify and sign the *Record of Gate/Admission Receipts* form the following business day. If there is a discrepancy between the funds on hand and

the amount indicated on the *Record of Gate/Admission Receipts* form, it will be reported to the Principal immediately.

- The Lead Secretary or Bookkeeper may not work door sales.

Athletic Admission:

In addition to the above procedures:

- The price of admission to interscholastic athletic events will be established through the Instructional Coordinator of Physical Education and Athletics and will be uniform in all schools.
- Revenues collected will be deposited into the appropriate Gate Receipts account for that sport. The date of the event should be referenced in the deposit. See the standard Chart of Accounts in the SchoolCash.NET section of this handbook.
- All athletic expenditures should be charged to the Gate Expenses account number 612.000. See the standard Chart of Accounts in the SchoolCash.NET section of this handbook.
- Transfer of funds from the Gate Receipts accounts into the expense account to cover payment of supplies must be approved by the Athletic Director or Principal.
- All referees must be paid by check. Salaries must not be paid by cash from the gate admissions box (even at regional playoff games).
- All CCPS employees must be compensated by Payroll, unless they are a referee and will be compensated by the referee association.
- The Lead Secretary or Bookkeeper may not work the admissions gate.

School Concession Stands:

- An advisor must be appointed for each concession stand.
- The concession stand advisor is responsible for ordering, inventory, and pricing of concession stand goods.
- Concession stand inventory must be maintained.
- At least two individuals must work at the concession stand. Students in grades 9-12 may be permitted to work with at least one adult worker.
- A cash box will be issued for concession stand sales.
- The concession stand cash box will be maintained by the advisor and Lead Secretary or Bookkeeper.
- The concession stand cash box must be counted by two people prior to the event.
- Funds collected must be turned in daily and verified by two people.
- Funds collected will be deposited into the appropriate Concession Stand account. The description of the deposit must state the date of collection and name of the event.
- *Record of Concession Stand Sales* form (Exhibit 12) must be completed, signed, and turned in with the cash box at the conclusion of the event.
- The Lead Secretary or Bookkeeper may not work the concession stand.
- The Lead Secretary or Bookkeeper must only verify the *Record of Concession Stand Sales* form.

Application for the Use of Building:

- Refer to Policy KG “Community Use of School Facilities” and Regulation KG-RA “Regulations for the Community Use of School Facilities.”
- Requests from outside organizations must be made through School Dude and must be approved or declined by the building principal.
- Outside organizations using school facilities will be required to reimburse CCPS for the following fees:
 - Rental Fees – Charged in accordance with the approved “Use of School Facilities Fee Schedule 080115.”

- Custodial Fees – Charged as specified in the “Use of School Facilities Fee Schedule 080115” to any organization when an employee is required to work outside of his/her normal working hours as a result of the organization’s use of the school facility.
 - Food & Nutrition Employee Cost – Charged as listed on the “Special Meal Payroll For All Groups” form submitted to Payroll by Food and Nutrition.
 - All fees will be billed and collected by the Department of Business Services.
- Lead Secretaries/Bookkeepers are responsible for entering cancellations in School Dude for weather related school closings, cancelled after-school activities, and scheduled days closed such as holidays, and professional development days. Use of outside fields on days when school is closed is permitted. When user groups contact the schools to notify them of a cancellation, the Lead Secretary or Bookkeeper must also enter the cancellation in School Dude.

CASH DISBURSEMENTS

Procedures for Cash Disbursements of Student Activity Funds

General Information:

- Student Activity Funds can be disbursed by the following two methods:
 - Issuing a check through the school's accounting software.
 - Using a purchasing card that is assigned to the Student Activity Funds account, and reimbursing Cecil County Public Schools for the purchases each month.
- The Principal or designee is responsible for authorizing all purchases and approving the disbursement of Student Activity Funds.
- No salary/bonus should be paid from Student Activity Funds.
- Disbursements for the purpose of gifts, retirement dinners, staff social activities, etc., must only be made from funds that were collected by staff members or others (e.g., business partner donations, other donors, etc.) for that specific purpose. These funds should be kept in a separate account that is created in the Student Activity Funds software (e.g., Social Committee).
- Monetary gifts or awards to Cecil County Public Schools' students and employees may not be paid from Student Activity Funds.
- Disbursements may not be made from Student Activity Funds for the purchase of intoxicants.
- No loans or personal accommodations should be paid from Student Activity Funds.
- A calculator tape must be attached to all invoices that contain manual calculations, (e.g., hand written invoices, multiple receipts for reimbursement, bus transportation invoices, etc.).

Payment of an Invoice:

- Payments should only be made from original invoices or itemized receipts. Payments must not be made from statements or quotes.
- All invoices should be paid and recorded promptly.
- The Principal or designee must approve every invoice on an individual basis prior to the check being issued. For example, if multiple invoices are being paid to the same vendor with a single check, ALL invoices must be approved for payment. Such approval must contain the following information:
 - An authorized signature
 - Account(s) to be charged
 - The date payment is approved

The red voucher stamp must be utilized to record the above information.

- Approval of an invoice must be made directly on the invoice. A check request form must only be used in the absence of an invoice or other written request.
- Account advisors must review and initial invoices prior to approval by the Principal.
- Payments must be made from the appropriate accounts. If funds are not available in the account, then account transfers must be completed to correct any negative balance.
- All supporting documentation such as the invoice and packing slips, etc., must be maintained with the check stub.
- All invoices must show evidence of receipt of goods or services. The packing slip, when available, must be verified and signed by someone other than the person who placed the order. The packing slip must be maintained with the invoice. If a packing slip was not provided, notation and verification must be made on the invoice.
- When a check is issued for payment of an invoice, the invoice must be marked paid with the date paid and check number recorded on the original invoice. Electronic payments, (e.g., MD Sales Tax), must also be stamped as paid using 'debit memo' in lieu of a check number.

Issuing a Check:

- Checks must be issued in numerical order.
- The last space to be completed on a check must be the signature. The authorized check signers should never sign a check until both the payee and amount sections have been completed.
- Signature stamps are not acceptable.
- Checks may not be made payable to cash.
- Checks may not be made payable to the bookkeeper unless it is for reimbursement of an approved purchase.
- All checks must be accounted for.
- Voided checks must be retained.
- Unused checks must be kept in a designated locked cabinet/vault to prevent loss or theft.
- Once a check has been written, it must not be altered or erased. If an error is discovered, the word “VOID” shall be written in ink across the face of the check, the signature section must be destroyed, the check must be retained for auditing purposes, and a new check can be issued.

Exemption from Maryland Retail Sales Tax:

- Cecil County Public Schools is a governmental agency and thus is exempt from Maryland retail sales tax when purchasing items for instructional or operational purposes.
- Use the Tax Exempt Account Number (30001151) issued on the *Sales and Use Tax Exemption Certificate* for purchases related to the education process or operation of the school. See Exhibit 13.
- The Sales and Use Tax Exemption number is not to be used for fundraising activities or expenses using Faculty Funds.

Vendor Information:

- Cecil County Public Schools is required by law to provide a 1099 to certain vendors at calendar year-end. The W-9 provides the information needed to determine which vendors need to receive a 1099, including the legal name of the business (as shown on their tax return), their taxpayer identification number, and certification from the vendor that they are exempt from backup withholding. The W-9 is a common IRS form which should be familiar to all businesses. For more information regarding W-9's, see Exhibit 14.
- Provide the *CCPS Substitute W-9 and Debarment Form*, available on the Business Services website, to any new vendor. See Exhibit 15. The vendor supplies the information needed to send a 1099 on the W-9 form.
- If the payment is being made from Student Activity Funds, update the unique Tax Identification Number from the W-9 in the school's accounting software and then forward the W-9 to Becky Wells in Business Services.
- If the payment is being made from Board funds, forward the W-9 to the Purchasing Department and they will update vendor records to include the unique Tax Identification Number from the W-9 and provide the new CCPS vendor identification number.
- Examples of services reported on 1099's include, but are not limited to:
 - Performers (magicians, storytellers, puppeteers, DJs, etc.)
 - Security guards (for sporting events, dances, etc.)
 - Attractions (museums, farm & dairy tours, etc.)
- Payments must not be made to these vendors until a W-9 is received.
- A letter may be sent to the vendor to request a W-9. See Exhibit 16.
- Certain organizations are exempt from 1099 reporting, including:
 - Corporations (except providers of medical or legal services)
 - Tax-exempt entities (such as non-profit 501(c)(3) groups)

- Government entities
- Checks should be issued to vendors in the exact name that appears on the invoice. For example, you must include the Inc., LLC., etc. in the name of the payee.
- Employees must be paid through payroll. Example: John Doe (teacher) is umpiring tonight's game. He must be paid through payroll. Exception: John Doe (teacher) has a catering business and is catering a function at school tonight. He is a contractor and needs to complete a W-9.
- See Exhibit 17 for answers to frequently asked questions regarding 1099s.

Reimbursement Procedures:

- Expenditures must be paid from the appropriate account.
- Sales tax will not be reimbursed.
- If an invoice is to be paid from Board funds, the invoice must be submitted appropriately using a voucher stamp. (See "Payment of an Invoice" above).
- If a payment has been made from Student Activity Funds that should have been paid from Board funds, a request for reimbursement must be submitted on a P-8 form. See Exhibit 18. This should only be used in situations when no other payment method is available. The P-8 form is located on the Accounting and Finance Department website.
- The P-8 form must be completed using the appropriate accounting code and signed by the Principal. All documentation, including the detailed receipt and a copy of the check made payable to the vendor, must be attached to the P-8 form.
- The P-8 form must be forwarded to the Department of Education Services for approval by the Executive Director.
- The P-8 form will be sent to the Department of Business Services, and upon approval of the Chief Financial Officer, reimbursement will be sent to the school's bank account via ACH deposit.

Cash Reimbursements:

- Cash reimbursements may be issued to students that paid in cash to attend a school event.
- If an event is cancelled and students paid cash to attend, the school bookkeeper may choose to issue a cash refund to the students.
- The school bookkeeper must issue a check made payable to a school administrator for the total amount of cash reimbursements.
- The check must be endorsed and cashed in the proper denominations to issue the refunds (i.e. \$1's, \$5's, and/or \$10's) depending on the amount the student paid for the event.
- Records must be maintained with the student's name that paid cash and is receiving reimbursement.
- Obtain a signature from each student that receives a cash reimbursement.

Outstanding Checks / Unclaimed Property:

- A written notice must be sent to the payee of any un-cleared checks which are more than two months old. See Exhibit 19.
- Six months after the issue date, checks issued to vendors or commercial customers in the ordinary course of business may be written off (voided in accounting software). Funds should be returned to the original account/category that was charged. This does not include parent or teacher reimbursements.
- Checks issued to parents, staff members, or other individuals not performing a service must be maintained on the books for three years.
- Each year, according to state law, one last notice must be sent for any check(s) issued to parents, staff members, or other individuals for reimbursement or refund which will be at least three years

old on June 30th. This notice must be sent between July 1st and 31st. All documentation must be kept with the original check stub.

- If no response is received, the checks must be written off (voided in accounting software). Then one check must be issued to CCPS for the total amount of the voided checks. Ensure that you have charged the appropriate amounts to the accounts/categories of the original checks. A list of names, addresses, amounts, and original check date for the checks written off must be forwarded to the Department of Business Services with the check by September 30th. The Department of Business Services will remit the funds to the Comptroller of Maryland as unclaimed property.

Procedures for Cash Disbursements of Board of Education Funds

General Information:

- Cecil County Public Schools provides each elementary, middle, and high school a per pupil allocation (PPA) at the beginning of each fiscal year for the purpose of purchasing instructional materials and supplies.
- Funds can be budgeted in other accounts provided through Instructional Leadership allocations and grants based on specific school needs.
- Funds are available to each school through budgeted accounts in the CCPS centralized accounting system called CIMS.
- Access to CIMS accounts is also available through the Business Services Reporting System (apps.ccps.org/bsrs).
- Payments must be made from the appropriate accounts. If funds are not available in the account, then account transfers (BA-1 form) must be completed to correct any negative balance.
- All collection and disbursement of these funds are completed in the Department of Business Services.
- These funds are referred to as “Board Funds.”
- Refer to all Policies and Regulations related to Board of Education funding.

Disbursement Methods:

There are six methods to spend Board Funds as listed below.

- Invoice Payment
 - Goods or services are ordered from a vendor and an invoice is received for payment.
 - All invoices must be submitted for payment promptly.
 - The authorized signer(s) must approve every invoice on an individual basis prior to payment being issued. For example, if multiple invoices are being paid to the same vendor, all invoices must be approved for payment. Such approval must contain the following information:
 - An authorized signature(s)
 - Account(s) to be charged
 - The date payment is approved
 - The red voucher stamp must be utilized to record the above information (Exhibit 20). All invoices must show evidence of receipt of goods or services. The packing slip, when available, must be verified and signed by someone other than the person who placed the order. The packing slip must be maintained with the invoice. If a packing slip was not provided, notation and verification must be made on the invoice.
 - Payments will only be made from original invoices or receipts. Payments will not be made from statements.
 - Upon final approval, the invoice is submitted to the Department of Business Services for payment to the vendor.
 - All supporting documentation, such as the invoice, check stub, packing slips, etc., will be maintained together in Business Services
 - Central Office checks are issued by the bank; therefore, attachments are not included with invoice payments.
- Purchase Order (PO)
 - If a vendor accepts a PO to process order requests, use CIMS to create a PO for the vendor.
 - The PO is submitted electronically for approvals.
 - The Purchasing Department receives the approved PO and faxes the order to the vendor.

- A staff member other than the person who entered the PO marks the PO items as received in CIMS.
- The invoice and all supporting documentation is submitted to the Department of Business Services for payment to the vendor. Payments may only be processed from original invoices.
- See the Procedures for Purchase Orders section for more information.
- Purchasing Card (P-Card)
 - School staff may apply for a P-Card to make purchases with the Principal's approval.
 - After obtaining approval, employees place orders for goods or services with a vendor and pay for the item using a CCPS issued credit card.
 - P-Cards are either assigned to a specific account number or have access to all of the account numbers for the assigned school or department.
 - The purchasing card charges are updated in CIMS twice a month.
 - CCPS makes all payments to the credit card company.
 - See the Purchasing Card section for more information.
- Employee Reimbursements
 - Employees should not use personal funds to purchase any goods or services to be reimbursed at a later date. However, if with prior Principal approval, an employee must make a purchase for instructional materials with personal funds, reimbursement may be requested.
 - The employee must submit all original invoices and/or itemized receipts with a red voucher stamp. The Vendor Number is the Employee's ID number when the employee is being reimbursed. See Exhibit 21.
 - Employee must provide proof of payment such as a bank statement or cancelled check, etc.
 - Sales tax will not be reimbursed.
 - Employees receive reimbursement via payroll.
 - Employee reimbursements are not taxable and are not reflected on annual W-2 earning statements.
- Employee Time sheets
 - An appropriate time sheet (e.g., meeting, workshop, etc.) must be submitted to the Payroll department with proper approvals, charging a Board salary account for the expenses incurred.
 - See the Payroll section for more information.
- Employee Travel Reimbursements (*Refer to Regulation DLC-RA*)
 - CCPS employees are eligible for travel reimbursement, according to their negotiated agreement, for CCPS approved activity above and beyond their normal daily commute.
 - Employees must submit a *Mileage Reimbursement Request*, indicating the reason for the travel, the amount due, and the Board account number to be charged. See Exhibit 22.
 - A current travel form and instructions are available on the Business Services website.
 - Travel reimbursement requests must be submitted monthly and will not be reimbursed after 60 days.
 - Employees receive reimbursement via payroll.

Board Account Information:

- CCPS uses a seventeen digit account number to record financial activity in accordance with Maryland State Department of Education reporting.

- Every account number provides a specific description, including the type of expense, the location, the funding source, and the discipline.
- There are six types of expenses: Salaries & Wages, Contracted Services, Supplies & Materials, Other Charges, Equipment, and Transfers.
- Purchases must be charged to the appropriate account description. For example, classroom supplies should not be charged to a textbook account.
- Refer to the *Chart of Accounts Dictionary* available on the Department of Business Services website.
- Appropriate staff members have access in CIMS to review account activity and balances, enter and receive PO's, search vendor information, and print expense reports. Contact the Manager of Business Services to request additional access in CIMS.

Financial Reports:

- The Business Services Reporting System (BSRS) is available at: apps.ccps.org/bsrs/.
- Log in with your e-mail user name and password.
- CIMS data is updated to this website daily at 6 a.m. and 12 p.m.
- The Account Lookup option provides account detail through the last update. Detailed information is available by entering all or part of an account number. Results may be exported to Excel.
- Monthly Detailed and Summary Reports are available and must be reviewed each month. Results may be exported to .pdf.

Budget Amendments:

- A request to move budgeted amounts between Board accounts may be made through a budget amendment process.
- If funds are not available in an account, a BA-1 form must be submitted to cover all expenses.
- A BA-1 form, available through the Department of Business Services website, must be completed noting the amount to be transferred and accounts to be amended.
- All transferred amounts must be rounded to the nearest dollar.
- BA-1 forms cannot be used to change grant funding.
- All BA-1 forms require approval signatures of the school Principal and Executive Director before being processed by the Department of Business Services.
- A BA-1 form will correct the budgeted amount of an account, not an expense. If an expense is charged to an incorrect account, notify the Department of Business Services to have the expense moved to the correct account.
- See Exhibit 23.


SCHOOLCASH.NET

Quick Reference For SchoolCash.NET

SchoolCash.NET is the web-based accounting software that Cecil County Public Schools has chosen to automate the collection, disbursement, receipting, NSF tracking, and general management of Student Activity Funds. Some information is listed below for quick reference to commonly asked questions.

Available Resources:

From the Main Menu, under My School Information, select Resource Center. Click Log In in the upper right hand corner of the page. The user name is “cecilcountydistrict” and the password is “resource.” Under the Key Support menu, click on User Guide. There is information on every module in School Cash which can be viewed online, or printed in .pdf format.

Tip sheets are also available for every module by clicking on the “Information”  icon in the upper right hand corner of the page. The user name is “SCN” and the password is “cash.” User guides are also available in each screen in the lower right-hand corner.

Deposits/Receipts:

The quickest way to itemize checks:

At the Deposits/Receipts screen, click on the blue “Details” link in the check section. Enter the name of the person who wrote the check, the check amount, and check number (optional). This can also be done in the “Itemize Check” screen found by clicking on the blue Itemize button.

To add a new account/category:

Contact the Department of Business Services to add a new account number. The Department of Business Services maintains a chart of accounts that is standard among all schools.

To calculate Maryland Sales Tax using School Cash:

When entering deposits of taxable sales, use the Tax Payable function in School Cash to accurately record sales tax. From the deposit window, click on Forms and then select Tax Payable. Click OK to confirm that tax will be recorded for the deposit. School Cash will automatically calculate the correct amount of sales tax, deduct it from the original category, and deposit it into the Due to Comptroller of Maryland account. Please note, if more than one taxable category is being used, School Cash will calculate the correct amount of sales tax but will deduct it all from the first category. This will need to be adjusted manually.

Reports to be printed and maintained with the deposit:

From the Quick Print menu, select the 3-Part Receipts, Deposit Statement, One Page Bank Deposit, and Bank and School Records. The office copy of the 3-Part Receipt must be maintained with the bank deposit.

To record a check that is returned for Non-Sufficient Funds:

From the Main Menu, select the Non-Sufficient Funds menu listed under Income Activities. Select Add New NSF Charge. Select the name of the person who wrote the check from the drop-down menu titled “Deposit From.” Select Continue. Enter the date of the NSF check and any bank charges, if applicable. Select OK. A letter must be sent to the person who wrote the NSF check.

To record a payment made for a Non-Sufficient Funds check:

From the Non-Sufficient Funds menu, select Receive NSF Payment. Select the name and amount of the NSF check that is being paid. Select Continue. Enter the payment date and amount. Select Continue. This will remove the NSF check from the Outstanding NSF listing. The funds must also be entered through the Deposits/Receipts module.

Issue Checks:

To void a check:

There are two ways to void a check.

1. To void a check after it is added to the ledger, select Reconciliation from the Main Menu, listed under General Activities. Even if it is not time to reconcile, this module can be used. An ending balance does not need to be entered, but you may need to change the ending date to include your current month. Click “Continue.” Click on the check that needs to be voided and then click on the “Void Check” tab. Enter the reason the check is being voided and then click “Continue.”
2. If the check has not been added to the ledger and must be voided, click on the blue “void check” button at the bottom of the screen. A message will ask if you are sure, click “OK.” Click on “Add to Ledger.” A message will ask if you are sure, click “OK.” A final message will state that you have not added an amount for the check. The amount is automatically changed to zero when you void the check, which is correct. Click on “Yes” to add the voided check to the ledger.

To issue a check to a new supplier/vendor:

When issuing a check to a supplier/vendor that has not been set up in School Cash, the system will request to add the supplier to the supplier list. Click OK if this is the first payment being made to this supplier.

If this supplier has been paid previously, do not click OK when prompted to add this supplier to the supplier list. Just enter the first letter of the supplier in the Payee section of the check and allow the system to show the suppliers that begin with that letter. Choose the correct supplier from the drop-down list. *Note: If you click OK to this message, it will add a duplicate supplier name to your supplier list and we will not be able to delete the duplicate name later.*

To order new checks or deposit slips:

New check stock should be ordered from www.checkadvantage.com. We have received price quotes from many different companies and found that checkadvantage.com has the best price and the checks are of good quality. When you log on to this website, click on “Business” then “Laser Checks.” The “QuickBooks” style checks with the check on the top and the stub below should be used.

If you need to print a check with six or more categories:

When issuing a check from six or more categories, print the “Category Overflow Statement.” A reminder message will be displayed when applicable.

Transfer Module:

Transfer reports to be maintained:

Prior to a transfer, obtain proper documentation such as an e-mail or a written request from the Principal or account advisor. This documentation must be maintained as backup with the transfer. After a transfer is entered into the transfer module, click on Print and then click on Print Transfer. This form must be signed by the Principal and Lead Secretary or Bookkeeper prior to the actual transfer and maintained in a transfer file.

Reconcile Monthly Statement:

To add monthly interest from the bank statement:

Interest is added during the monthly reconcile process. Select Reconciliation from the Main Menu. Select the “Add Record” tab. Enter the date of the interest, the category number (Interest –

360.000), the amount as a credit, and the transaction type as “Interest.” Click on the check mark to save the record.

To clear one NSF check at a time on the bank reconciliation:

Before an NSF check is cleared during reconciliation, the “multiple reconciling” box must be unchecked.

Reports Menu:

Monthly Reports to be sent to the Department of Business Services:

Upon reconciling the monthly bank statement, two reports automatically print from the system. The reports are called report 11M “Reconciliation Detail Report” and report 11L “Overview Summary of All Categories.” These reports must be signed by the Principal and Lead Secretary or Bookkeeper and sent electronically to the Department of Business Services by the 15th day of the month following the date on the bank statement. A copy of the bank statement must be sent with the reports.

Report to be printed when a teacher requests the balance in their account:

From the Reports Menu, choose report #1 “Detailed Category Summary (All Transactions).” Select the appropriate category name and then click on “Continue.” A report of all activity that has occurred in that account since the beginning of the fiscal year will be generated. Print this for the teacher, or attach it in an e-mail. Monthly reports must be sent to all advisors that have a balance in the student activity funds, regardless of activity.

Year End Procedures

Prior to the June Monthly Bank Reconciliation:

- Ensure that all goods and services for the current fiscal year have been received and paid prior to the June Bank Reconciliation.
- Before beginning the End-of-Year procedures, run report #5 – “Overview Umbrella Category Summary” Date Range. This report will list account balances sorted by umbrella name. Check the balances in ALL categories/accounts. There should not be ANY categories/accounts with negative balances (except Cash Box of \$50). If categories/accounts have negative balances, complete a transfer of funds from an appropriate category to bring the account to a zero balance.
- Complete the necessary account transfers using the transfer form with a date of June 30th. See below for a list of accounts to close at the end of the year.
- Run report #7 – “Categories with No Activity” sorted by Category Number. Print this report. Highlight the categories/accounts that can be deleted and forward this report to the Department of Business Services. The accounts will be deleted after the rollover process.
- NSF transactions for this fiscal year will not be listed under “NSF Entries” after rollover. The outstanding NSF transactions should be printed so that the bookkeeper may continue to try to collect those balances after the rollover. From the Main Menu, click on “Non-Sufficient Funds Menu.” Click on “Print Outstanding NSF Transactions.” If NSF transactions appear on this report but they have already been paid, then the payment needs to be received in SchoolCash.NET.
- The Year End Rollover Checklist must be completed for ALL bank accounts. From Program Maintenance, click on Year End Rollover Checklist. The items that require attention will be displayed between the two horizontal lines at the top of the screen under the blue buttons. The only item that should be outstanding is #9 - Complete final reconcile monthly statement. You may also see #4 – One or more stale dated checks exist on the ledger. In this case, you should select option 4 to print the outstanding checks report and evaluate all outstanding checks.

June Monthly Bank Reconciliation:

- Process the June Monthly Bank Reconciliation. The ending date for this reconciliation must be June 30th. Make sure that all reports have been printed and signed by the Principal and Lead Secretary or Bookkeeper.
- Reports must be sent to the Department of Business Services by the date on the School End of Year Responsibilities Related to Business Services memo that is sent from the Chief Financial Officer. Scan and e-mail the reports.

Year-End Rollover:

- The Department of Business Services will provide detailed instructions for processing the Year-End Rollover in SchoolCash.NET.

Accounts that should be closed at year-end and transferred to the General (350) account:

- Instructional Programs – The Principal may decide if these accounts should maintain their balance or be transferred to General (350).
- Administration/School-wide Funds – All accounts will be transferred to the General (350) account with the exception of the accounts listed below.
 - Food and Nutrition (363) must be closed to a zero balance.
 - Lost/Damaged Textbooks (556) – A check must be sent to Cecil County Public Schools for the textbook fees that were collected throughout the year.

Accounts that should carry over to the next fiscal year:

- Class Funds at the High School level
- Field trip funds must follow the class that raised the funds. Transfers must be completed to move field trip funds up to the next grade level.
- School Store (354) should maintain a balance that is sufficient to re-stock inventory for the next fiscal year.
- Yearbook
- All Clubs
- All School Wide Donations/Grants
- All Scholarships
- All Faculty Funds
- All Athletics

Accounting Procedures for Senior Class Funds:

- Accounting for Senior Class Funds will be standard at each school (beginning with Class of 2011).
- Prior to graduation, the Senior Class will decide how to allocate their remaining funds to the school.
- The Senior Class may maintain a balance in the school's local checking account for up to 10 years to be used for reunion expenses.
- The class funds will be dispersed upon the request of two class members, one of which must be a class officer.
- Only expenses related to Alumni reunions are to be paid from class funds.
- Checks may not be issued in the name of any class members except for reimbursement of reunion expenses supported by itemized receipts.
- Payments must be substantiated by an invoice and paid by the Lead Secretary or Bookkeeper, or reimbursed to the class member with proper supporting documentation.

- If the funds have not been dispersed within 11 years after graduation, the account will be closed and the funds will be distributed to other school accounts at the discretion of the current school Principal.

SCHOOLCASH.NET CHART OF ACCOUNTS ELEMENTARY SCHOOLS					
ASSETS					
	Cash (100-149)			Administration/School-Wide Funds (350-399)	
	100.000	Checking		350.000	General
	101.000	Savings		351.000	Vending Machines - School-wide
	102.000	CD's		352.000	Fund Raisers - School-wide
	103.000	MLGIP		353.000	Field trips - School-wide
				354.000	School Store
SCHOOL ACTIVITY FUNDS				356.000	Yearbook - Elementary
	Class Funds (200-249)			358.000	Student Planners/Agendas
	200.000	Pre-School		360.000	Interest
	200.100	Field Trips		363.000	Food and Nutrition
	200.200	Fund Raisers			
	201.000	Pre-Kindergarten		School Wide Donations/Grants (400-449)	
	201.100	Field Trips		400.000	VPW
	201.200	Fund Raisers		401.000	American Legion
	202.000	Kindergarten		402.000	PTA/PTO
	202.100	Field Trips		430.000	Staff Appreciation
	202.200	Fund Raisers			
	203.000	1st Grade		Faculty Funds (500-549)	
	203.100	Field Trips		500.000	Social Committee
	203.200	Fund Raisers		501.000	Faculty Vending
	204.000	2nd Grade		502.000	Sympathy
	204.100	Field Trips			
	204.200	Fund Raisers		Special Purpose (550-599)	
	205.000	3rd Grade		550.000	Due to CCPS - Use of Building Rent
	205.100	Field Trips		551.000	Due to CCPS - Use of Bldg Svc/Custodial
	205.200	Fund Raisers		552.000	Due to CCPS - Other
	206.000	4th Grade		553.000	Due to Comptroller of Maryland - Sales Tax
	206.100	Field Trips		555.000	Due from CCPS Board Accounts (P8)
	206.200	Fund Raisers		556.000	Lost/Damaged Textbooks
	207.000	5th Grade		560.000	Cash Box
	207.100	Field Trips			
	207.200	Fund Raisers			
	Clubs (250-299)				
	251.000	Chess Club		Example of creating sub-accounts:	
	252.000	Chorus			
				302.000	Foreign Language
	Instructional Programs (300-349)			302.100	Spanish - Mrs. Berna
	300.000	Art		302.101	Mrs. Berna - Field trip to Chili's
	301.000	English Language Arts		302.150	Spanish - Mrs. Smith
	303.000	Math		302.200	Spanish - Mr. Stewart
	304.000	Media		302.250	French - Mrs. Ball
	305.000	Music		302.251	Mrs. Ball Fundraiser Bake Sale
	306.000	Physical Education		302.300	German - Mr. Phillips
	307.000	Science			
	308.000	Social Studies			
	309.000	Integrated Arts			
	310.000	Health			
	312.000	Guidance			
	313.000	Band			
	315.000	Challenge			
Notes: All accounts must be six digits with a decimal in the middle					
Accounts must be numeric, do not add letters in the sub-accounts					
Fieldtrips and Fundraisers will be sub-accounts of the account that they benefit.					

SCHOOLCASH.NET CHART OF ACCOUNTS MIDDLE SCHOOLS

ASSETS					
Cash (100-149)			Administration/School-Wide Funds (350-399)		
	100.000	Checking		350.000	General
	101.000	Savings		351.000	Vending Machines - School-wide
	102.000	CD's		352.000	Fund Raisers - School-wide
	103.000	MLGIP		353.000	Field trips - School-wide
				354.000	School Store
SCHOOL ACTIVITY FUNDS				355.000	Gym uniforms
Class Funds (200-249)				358.000	Student Planners/Agendas
	208.000	6th Grade		359.000	Locker Rental - hallway
	208.100	Field Trips		360.000	Interest
	208.200	Fund Raisers		361.000	Auditorium
	209.000	7th Grade		362.000	Lighted Stadium
	209.100	Field Trips		363.000	Food & Nutrition
	209.200	Fund Raisers			
	210.000	8th Grade	School Wide Donations/Grants (400-449)		
	210.100	Field Trips		400.000	VFW
	210.200	Fund Raisers		401.000	American Legion
				402.000	PTA/PTO
				430.000	Staff Appreciation
Clubs (250-299)					
	250.000	Cheerleaders			
	251.000	Chess Club	Faculty Funds (500-549)		
	252.000	Chorus		500.000	Social Committee
	253.000	Club International		501.000	Faculty Vending
	254.000	Destination Imagination		502.000	Sympathy
	255.000	Drama Club			
	256.000	F.B.L.A.	Special Purpose (550-599)		
	257.000	French Club		550.000	Due to CCPS - Use of Building Rent
	258.000	Key Club		551.000	Due to CCPS - Use of Bldg Svc/Custodial
	259.000	Leo Club		552.000	Due to CCPS - Other
	260.000	National Honor Society		553.000	Due to Comptroller of Maryland - Sales Tax
	261.000	S.A.D.D.		555.000	Due from CCPS Board Accounts (P8)
	262.000	S.H.O.P.		556.000	Lost/Damaged Textbooks
	263.000	Science & Nature		560.000	Cash Box
	264.000	Spanish Club			
	265.000	Theater			
	266.000	Student Council	Example of creating sub-accounts:		
	267.000	Yearbook - Middle School			
				302.000	Foreign Language
Instructional Programs (300-349)				302.100	Spanish - Mrs. Berna
	300.000	Art		302.101	Mrs. Berna - Field trip to Chili's
	301.000	English Language Arts		302.150	Spanish - Mrs. Smith
	302.000	Foreign Language		302.200	Spanish - Mr. Stewart
	303.000	Math		302.250	French - Mrs. Ball
	304.000	Media		302.251	Mrs. Ball Fundraiser Bake Sale
	305.000	Music		302.300	German - Mr. Phillips
	306.000	Physical Education			
	306.100	Locker Rental			
	307.000	Science			
	308.000	Social Studies			
	309.000	Integrated Arts			
	310.000	Health			
	311.000	Tech Ed			
	312.000	Guidance			
	312.100	PSAT			
	313.000	Band			
	314.000	Advanced Placement			
	314.100	A.P. Exams			
	314.200	A.P. Books			
	315.000	Challenge			
Notes: All accounts must be six digits with a decimal in the middle					
Accounts must be numeric, do not add letters in the sub-accounts					
Fieldtrips and Fundraisers will be sub-accounts of the account that they benefit					

SCHOOLCASH.NET CHART OF ACCOUNTS HIGH SCHOOLS					
ASSETS					
	Cash (100-149)			Administration/School-Wide Funds (350-399)	
	100.000	Checking		350.000	General
	101.000	Savings		351.000	Vending Machines - School-wide
	102.000	CD's		352.000	Fund Raisers - School-wide
	103.000	MLGIP		353.000	Field trips - School-wide
				354.000	School Store
				355.000	Gym uniforms
SCHOOL ACTIVITY FUNDS				357.000	Parking Permits
	Class Funds (200-249)			358.000	Student Planners/Agendas
	219.000	Class of 2016		359.000	Locker Rental - hallway
	218.000	Class of 2015		360.000	Interest
	217.000	Class of 2014		361.000	Auditorium
	216.000	Class of 2013		362.000	Lighted Stadium
	215.000	Class of 2012		363.000	Food and Nutrition
	215.100	Field Trips			
	215.200	Fund Raisers			
	211.000	Class of 2011		School Wide Donations/Grants (400-449)	
	211.100	Field Trips		400.000	VFW
	211.200	Fund Raisers		401.000	American Legion
	212.000	Class of 2010		402.000	PTA/PTO
	212.100	Field Trips		430.000	Staff Appreciation
	212.200	Fund Raisers			
	213.000	Class of 2009		Scholarships (450-499)	
	213.100	Field Trips		450.000	Identify Name of Scholarship
	213.200	Fund Raisers		451.000	
	214.000	Class of 2008		452.000	
	214.100	Field Trips			
	214.200	Fund Raisers		Faculty Funds (500-549)	
				500.000	Social Committee
				501.000	Faculty Vending
				502.000	Sympathy
	Clubs (250-299)				
	250.000	Cheerleaders			
	251.000	Chess Club			
	252.000	Chorus		Special Purpose (550-599)	
	253.000	Club International		550.000	Due to CCPS - Use of Building Rent
	254.000	Destination Imagination		551.000	Due to CCPS - Use of Bldg Svc/Custodial
	255.000	Drama Club		552.000	Due to CCPS - Other
	256.000	F.B.L.A.		553.000	Due to Comptroller of Maryland - Sales Tax
	257.000	French Club		554.000	Due to State/Regional Playoff Games
	258.000	Key Club		555.000	Due from CCPS Board Accounts (P8)
	259.000	Leo Club		556.000	Lost/Damaged Textbooks
	260.000	National Honor Society		560.000	Cash Box
	261.000	S.A.D.D.			
	262.000	S.H.O.P.		Athletics (600-699)	
	263.000	Science & Nature		600.000	General Athletics
	264.000	Spanish Club		601.000	Baseball
	265.000	Theater		602.000	Basketball
	266.000	Student Council		602.100	Boys Basketball
				602.200	Girls Basketball
				603.000	Field Hockey
Instructional Programs (300-349)				604.000	Football
	300.000	Art		605.000	Lacrosse
	301.000	English Language Arts		605.100	Boys Lacrosse
	302.000	Foreign Language		605.200	Girls Lacrosse
	303.000	Math		606.000	Soccer
	304.000	Media		606.100	Boys Soccer
	305.000	Music		606.200	Girls Soccer
	306.000	Physical Education		607.000	Softball
	306.100	Locker Rental		608.000	Tennis
	307.000	Science		609.000	Track
	308.000	Social Studies		610.000	Volleyball
	309.000	Integrated Arts		611.000	Wrestling
	310.000	Health		612.000	Gate Expenses
	311.000	Tech Ed		612.100	Gate Receipts - Boys Basketball
	312.000	Guidance		612.200	Gate Receipts - Girls Basketball
	312.100	PSAT		612.300	Gate Receipts - Football
	313.000	Band		612.400	Gate Receipts - Soccer
	314.000	Advanced Placement		612.500	Gate Receipts - Volleyball
	314.100	A.P. Exams		612.600	Gate Receipts - Wrestling
	314.200	A.P. Books		612.700	Gate Receipts - Lacrosse
	315.000	Challenge		612.800	Gate - State/Regional Playoffs
	316.000	Yearbook - High School		612.900	Gate Receipts - Field Hockey
				699.000	Other Athletics
	Example of creating sub-accounts:				
	302.000	Foreign Language			
	302.100	Spanish - Mrs. Bema			
	302.101	Mrs. Bema - Field trip to Chili's			
	302.150	Spanish - Mrs. Smith			
	302.200	Spanish - Mr. Stewart			
	302.250	French - Mrs. Ball			
	302.251	Mrs. Ball Fundraiser Bake Sale			
	302.300	German - Mr. Phillips			
Notes: All accounts must be six digits with a decimal in the middle					
Accounts must be numeric, do not add letters in the sub-accounts					
Fieldtrips and Fundraisers will be sub-accounts of the account that they benefit					

PURCHASING

Purchasing Policies

Procurement Policy:

(Refer to Policy: DJC)

- The Board purchases competitively when possible and seeks maximum value for every dollar spent.
- A dollar value is set by the Board relative to what must be bid and those items exempt from the bid process. This is generally in alignment with State of Maryland requirements. The CCPS Board dollar value may be more restrictive than the state requirements, but not less.

Procurement Procedures:

(Refer to Regulation: DJC-RA)

- Procurement transactions will be conducted utilizing best business practices in accordance with CCPS policy, state, and federal regulations. Materials, equipment, and services will be purchased based on the best possible cost, quality, and delivery from vendors participating in our competitive procurement process with sensitivity to the desire of the Board to deal with local businesses when possible.
- Depending on the dollar value and product or service, requirements will either be bid through the Purchasing Department, or may be quoted to the end user. These quotations shall be attached to the purchase documentation for verification and future reference.
- A bid/contract awarded by another public agency for the same product and/or service, or an intergovernmental cooperative contract may be used to meet procurement requirements. Competitive quotations and contract documentation must substantiate the request for purchases using any of these methods.
- Competitive procurements are solicited as follows:
 - More than \$25,000 - Sealed Bids (Board approval is required)
 - a) If the cost of any school building, improvement, supply, or equipment is more than \$25,000, the contract shall be bid and awarded on the basis of competitive bidding as prescribed by the Annotated Code of Maryland - Education Article, Section 5-112.
 - b) These procurement contracts will then be evaluated by the Purchasing Department to validate the appropriateness of specific contracted purchase(s) and ensure approval by the Board of Education prior to issuance of a purchase order or notice to proceed. The Purchasing Department will notify the Board, based upon the end user, if the acquisition is a one-time purchase or a multi-year contract. The number of possible renewal periods and an estimated total contract cost will be stated to the Board of Education when presented for approval of the expenditure.
 - \$25,000 or less - Competitive Quotation
 - a) \$10,001 - \$25,000 - Written Quotations:
When the cost of any improvement, supply, or equipment exceeds \$10,000 but is not more than \$25,000, written quotations will be solicited from at least three vendors. The documentation must be attached to the purchase requisition (*P-1* form) which is available on the purchasing website (Exhibit 24).
 - b) \$5,001 - \$10,000 - Verbal/Written Quotations:
When the cost of any supply or equipment exceeds \$5,000 but is not more than \$10,000, verbal/written quotations will be solicited from at least three vendors. Written vendor quotations are preferred. The documentation must be attached to the *P-1* form. Improvements within this cost range may be made without competitive solicitation; however, the maximum value for every dollar spent should be sought.

- c) \$5,000 or less - Purchase as needed:
When the cost of any improvement, supply, or equipment is less than \$5,000, these purchases may be made as needed without competitive solicitation; however, the maximum value for every dollar spent should be sought.

Procedures for Purchasing

General Information:

- P-Cards are the preferred method for making purchases where noted on the chart below.
- Preferred vendors are identified by the Purchasing Department and orders should be made using a purchasing card if accepted by the vendor. Refer to the chart below. Additional information regarding the use of P-Cards is included in the Procedures for Purchasing Card (P-Card) section of this handbook.
- All equipment purchases with a value in excess of \$5,000 unit cost (\$500 unit cost for computers, cameras, peripherals, and sensitive items) must be ordered by the Purchasing Department. Additional information is available under the Fixed Assets section of this handbook.
- All furniture purchases should be coordinated with the Purchasing Department.
- When a P-Card is not an option and the requested vendor is not in CIMS, the initiator of any order is required to obtain the completed *Substitute W9* and *Debarment Form* (Exhibit 15) available on the Accounting & Finance website. The completed form from the vendor should then be forwarded to the Purchasing Department to request a vendor number. Additional information is also available under Vendor Information in the Cash Disbursement section of this handbook.
- Prior to placing a large order, delivery and distribution action plans must be confirmed with the delivery site.

Acceptable Purchasing Methods:

Classification:		Method:			
		P-Card	Purchase Order	Invoice Payment	Employee Reimbursement
	Supplies/Materials of Instruction	Preferred	Acceptable	Acceptable	Not Preferred
	Textbooks	Not Acceptable	Required	Not Acceptable	Not Acceptable
	Fixed Assets	Not Acceptable	Required	Not Acceptable	Not Acceptable
	Sensitive Items	Not Acceptable	Required	Not Acceptable	Not Acceptable
	Contracted Services	Preferred	Acceptable	Acceptable	Not Acceptable
	Library Materials & Supplies	Preferred	Acceptable	Acceptable	Not Preferred

Receiving:

- There must be a separation of duties between order placement and verifying the items received. The same individual cannot perform both functions.
- When the order is physically received, someone other than the individual who placed the order must verify the contents. This individual is to use the packing slip provided with the order to write "received," sign, and date. If a packing slip is not available, an e-mailed receipt or order confirmation is acceptable.
- Any discrepancies or damaged items between the items ordered and the packing slip must be reported to the vendor immediately by the person placing the order.
- The receiving document must be maintained with the original invoice or receipt.

Procedures for Purchasing Card (P-Card)

Purchasing Card Policy:

(Refer to Policy: DGD)

- The Cecil County Public School System has established a Purchasing Card Program for authorized CCPS employees. The card enables employees to make purchases necessary for CCPS operations.
- Use of the card will provide faster delivery to the end user and substantially reduce the administrative paperwork involved in buying and paying for low dollar items.

Purchasing Card Procedures:

(Refer to Regulation: DGD-RA)

- Application for the card is made through the Purchasing Card Administrator in the Purchasing Department. The potential cardholder should complete the application, forward the completed application to the Principal for approval, and then forward to the Administrator.

Purchasing Card Application:

The following types of purchasing cards are available:

- A purchasing card assigned to one specific general ledger accounting code or a purchasing card assigned to multiple general ledger accounting codes is available. All charges must be allocated to the appropriate accounting codes via the online transaction management program.
- A purchasing card application must be completed by the applicant and approved by their Principal. The application is located on the Purchasing website. Every field of the application must be completed to apply for a new account, including the monthly credit limit and single transaction limit (Exhibit 25).
- If the application is for a multiple general ledger accounting codes card, indicate that in the accounting code section of the application.
- The Purchasing Card Administrator will provide information and basic instructions on use of the card to cardholders and Principals.
- Each cardholder that applies for the multiple general ledger accounting codes card will be given a user name and password for the online transaction management program. Detailed instructions regarding allocation of transactions will be provided by the Purchasing Department.

Use of Card:

- Only the named cardholder is authorized to use the card.
- If an order is placed for a non-cardholder, the cardholder's name and non-cardholder's name should appear on the invoice. If this is not possible, then the cardholder's name only or school name only may appear on the invoice.
- The cardholder must ensure funds are available to pay for items being purchased.
- All items purchased over-the-counter must be immediately available. No back ordering is allowed.
- Purchases via the Internet at a secure site are permitted.
- Transactions cannot be split in order to avoid the single purchase limit.
- CCPS is exempt from paying Maryland state sales tax.
- Merchandise must always be delivered to a CCPS work location.
- CCPS purchasing card information is not permitted to be stored on any sort of electronic devices, including smart phones, tablets, etc.

Dollar Limits:

- Use of this card is subject to a single transaction limit, and a monthly aggregate limit, both of which are set by the cardholder's Principal and the Purchasing Department. The monthly aggregate may be modified as the circumstances necessitate through application with the Purchasing Card Administrator.
- Limits are coded in the magnetic strip of each card and will be identified each time a purchase is attempted. Authorization at the point of purchase will be approved only if the purchase falls within the dollar limits coded on the cardholder file.

Types of Merchants:

- Merchants are identified as to their type of business by a Merchant Category Classification (MCC) code. The MCC is coded in the magnetic strip of each card and will be identified each time a purchase is requested.
- Authorization at the point of purchase will be approved only if the merchant's MCC code on the cardholder's file allows purchase at that particular type of merchant or business. Merchant types have been pre-selected by the Purchasing Department.

Prohibited Merchants:

- Some merchants are restricted from the purchasing card program. Examples of restricted merchants include:
 - jewelry stores
 - pawn shops
 - liquor stores
 - medical doctors
 - online auction sites
- If a transaction is declined due to a merchant restriction and the transaction is a valid charge, an alternate approved method of payment must be used (purchase order, voucher).

Prohibited Purchases:

- Cash advances
- Textbooks (see the Textbook section of this handbook for further clarification)
- Equipment or sensitive items tracked by the Purchasing Department (see the Equipment and Sensitive Items section of this handbook for further clarification)
- Personal purchases
- Gift cards
- Third Party Billers
 - Cardholders are not permitted to set up an account with a third party biller (e.g., Pay Pal, Bill Me Later, Google) using a CCPS purchasing card. When ordering online, always use the "guest" option.

Receipts/Receiving:

- Receipts must be itemized (e.g., when a purchase is made at a restaurant, the receipt detailing the items ordered as well as the receipt of the credit card charge must be kept with the transaction log).
- If a receipt has been misplaced, a memo must be written to the next-in-line supervisor including the date of the transaction, the merchant name, the amount of the charge, a description of what was purchased, and the reason for the purchase. The next-in-line supervisor must sign the memo and it must be included in the transaction log.

- There must be a separation of duties between order placement and order receiving. The cardholder who placed the order should not perform both functions. The packing slip, when available, must be verified and signed by someone other than the person who placed the order. The packing slip must be maintained with the invoice. If a packing slip was not provided, notation and verification must be made on the invoice.
- Upon receipt of a partial order, the packing slip, along with comments, date, and signature is submitted to the cardholder who placed the order.
- Discrepancies or damaged items must be reported immediately to the vendor.

Transaction Logs (Envelope)/Expense Reports:

- The current billing cycle runs from the 28th through the 27th of each month. If the 27th falls on a weekend or holiday, the billing cycle will not close until the following business day.
- Cardholders who do not allocate their transactions must complete a transaction log envelope (Exhibit 26). Cardholders who do allocate must create and print an expense report from the Visa Intellilink website (Exhibit 27).
- An envelope/expense report must be completed every month there is activity on the account. If there are no transactions during the billing cycle, the cardholder does not need to complete an envelope/expense report.
- The envelope/expense report must include the original credit card bank statement and all original itemized receipts that correspond to that statement.
- Envelopes/expense reports are due to the Principal by the 10th of the month.
- The signature of the Principal on the envelope/expense report confirms the Principal's approval.
- The Purchasing Department will send a report of purchasing card expenditures for each school to the Principals after the end of the 30 day billing cycle. This report will list all transactions made during the billing cycle related to each school's general ledger discipline. The Principal will sign the report to indicate acknowledgement of the purchases, attach a copy of the signed envelopes/expense reports, and send to the Purchasing Department for the audit file.
- Envelopes/expense reports are subject to internal and external audits and must be maintained for five full fiscal years.

Returns/Credits:

- Follow vendor instructions for all returns or credits, and maintain proper documentation for the transaction log.
- Cardholders must check subsequent statements for the credit and retain the credit slip with the log. If a credit slip was not obtained, attach other documentation on the log that explains the credit. If credit does not appear by the second subsequent statement, the cardholder should contact the Purchasing Card Administrator for assistance.

Disputes:

- If a transaction appears on the PNC Bank statement in error, the transaction can be disputed.
- Important note: disputed charges are different than fraudulent charges. A dispute occurs when the cardholder recognizes the merchant and the transaction, but an error has been made. Fraud occurs when charges appear on the PNC Bank statement and the cardholder has no knowledge of the merchant, or the transactions, and did not authorize the transactions.
- Contact the merchant to resolve the issue.
- If the merchant is uncooperative, send the *Billing Inquiry Form* available on the Purchasing Department website to the Purchasing Card Administrator in the Purchasing Department (Exhibit 28).

- The Purchasing Card Administrator can only dispute charges up to 60 days from the original statement date.
- The charge will be credited to the purchasing card account upon dispute. PNC Bank will investigate the transaction and provide additional information to the cardholder and the Purchasing Card Administrator.

Purchasing Cardholder Lost/Stolen Report:

- If a purchasing card is lost or stolen, the cardholder must report it to PNC Bank and the Purchasing Card Administrator immediately. PNC Bank's phone number is 1-800-685-4039. PNC Bank is available 24 hours per day, 7 days per week.
- Complete a lost/stolen report available on the Purchasing Department website within two business days, and send it to the Purchasing Card Administrator (Exhibit 29).
- A replacement card will be sent to the Purchasing Department and the cardholder will be notified to pick up the new card.

Audits:

- New cardholders will be under a compliance review period for the first three months of activity.
- All records (logs, receipts, and approved statements) are to be retained in the department for five years.
- All cardholders may be periodically requested to submit a copy of an individual receipt for audit purposes.
- Department audits will be conducted by the Purchasing Card Administrator as deemed necessary.

Tax Exemption:

- Cecil County Public Schools is a government entity and is exempt from Maryland retail sales tax.
- The Tax Exempt Certificate number is printed on the front of the purchasing card.
- At the time of purchase, the vendor must be informed that Cecil County Public Schools is tax exempt.
- If Maryland retail sales tax has been charged on a receipt, the cardholder must contact the merchant to request a credit for the tax. If the tax is not credited, the cardholder will be required to reimburse Cecil County Public Schools for the amount of the tax from their personal funds.
- Walmart and Lowe's each require a unique tax exempt number. These numbers are provided by the Purchasing Card Administrator on a white label that must be attached to the back of the purchasing card. Contact the Purchasing Card Administrator for additional labels if needed.
- Purchases made using social committee funds must pay sales tax. For additional information see Exemption from Maryland Retail Sales Tax under the Cash Disbursements section of this handbook.

Allocating/Coding Charges:

- Cardholders who assign charges to multiple general ledger accounting codes will receive instruction on the allocation/coding process after their first purchase. The Purchasing Card Administrator will contact the cardholder at that time.
- For more information about allocating/coding purchasing card transactions, contact the Purchasing Card Administrator.
- The web address for allocating charges is <https://intellilink.spendmanagement.visa.com>.

Purchasing Cards Using Student Activity Funds:

- A purchasing card may be issued to make purchases from the school's Student Activity Funds. This can be a convenient tool for teachers to access funds that are in the school's checking account. For example, if the art teacher has an account with funds that were deposited into the checking account, the teacher can be issued a purchasing card for Student Activity Funds – Art.
- A list should be maintained in the school office which includes the cardholder's name, the last 4 digits of the card number, and the account the card is assigned to.
- Cecil County Public Schools will pay PNC Bank for all purchases made from the Student Activity Funds at the end of the billing cycle. In turn, each school must submit reimbursement for those purchases.
- A transaction detail report will be e-mailed to the Principal and the Lead Secretary when the billing cycle closes. Identify which credit cards are assigned to the Student Activity Funds and total all of the transactions for those accounts. For cardholders that are participating in the one-card program, the cardholder must identify which transactions were allocated to the Student Activity Funds through the use of a transaction log.
- Log into CIMS or Business Services Reporting System and verify that this balance agrees to the balance that is in the Student Activity Funds receivable account (01.34.00.1118.xx.999.00), with xx being the school location number.
- A check made payable to Cecil County Public Schools must be sent to the Business Services Department by the 15th of each month for the previous month's activity. Split the check among the Student Activity Fund categories that had charges listed on the transaction detail report. Also, please reference the Student Activity Funds receivable account number on the memo of the check.
- Send a print-out from CIMS or the Business Services Reporting System listing all the transactions included on the check.

Procedures for Purchase Orders

Instructions and screen prints on how to process, approve, and receive Purchase Orders (POs) electronically can be found under “Purchase Order Processing” at <http://www.ccps.org/District/Department/22-Purchasing-Department>. You must be logged into the website to view the screen prints.

Purchase Orders - Processing:

- The *P-I* form, available on the Purchasing website (Exhibit 24), should be used to obtain all the required information to place an order and used as backup to enter the PO into CIMS. Once entered, the PO will go through an approval queue based on the account number. After all approvals have been completed, the Purchasing Department will process the PO.
 - All supplies are to be shipped directly to the school or department. The “Ship To” attention should always default to the building administrator in the school or department at the Central Office.
 - Enter the user/room number as a “Tag For” in the body of the PO after the detail is entered.
 - If a line item on the PO is to be split between two or more account numbers, contact the Purchasing Department for clarification on the correct procedure.
 - All supporting documents (e.g., attachments, quotes, etc.) must be forwarded to the Purchasing Department as backup prior to the PO being printed.
 - Purchase Orders are typically printed every Tuesday/Thursday by the Purchasing Department.
 - Purchase Order numbers are tracked for auditing purposes.
 - If a PO needs to be cancelled, e-mail the Purchasing Department with the PO number.
 - If you must exit a PO before the detail page, e-mail the Purchasing Department with the Purchase Order number.
- After a PO is processed and printed by the Purchasing Department, the *School Copy* of the PO will be forwarded to the “Ship To” location.
- Any changes to the PO after being printed must be made by the Purchasing Department with the proper backup documentation.

Purchase Orders - Approving:

- After a PO is entered in CIMS, it goes through a queue needing the electronic approvals as justified by the account number(s).
- Reminders are sent twice a week from the Purchasing Department to approvers who currently have POs in the queue.
- After the approval process is completed, the PO will be sent to the initiator and the vendor by the Purchasing Department.
- Purchase Orders can be expedited if the proper approvals have been obtained on the *P-I* form and forwarded to Purchasing. A copy should be retained in the department as backup.

Purchase Orders - Receiving:

- There must be a separation of duties between order placement and verifying the items received. The same individual should not perform both functions.
- The receiving individual is to use the packing slip provided with the order or a copy of the PO to write the receiving number, sign, and date.
- The receiving document should be used to receive the order in CIMS. This can be completed by either individual.

- Discrepancies or damaged items must be reported immediately to the vendor. The item should not be received until the order is corrected by the vendor. Only receive the items you are keeping.
- You cannot receive a quantity higher than what is on the line item. Contact the Purchasing Department for exceptions.
- The original receiving document (packing slip or copy of PO) is submitted to the Accounts Payable Department.

Procedures for Invoice Payments:

(See Disbursement Methods under the Cash Disbursements section)

Procedures for Employee Reimbursement:

(See Disbursement Methods under the Cash Disbursements section)

Textbook Requisitions:

(Refer to Regulation: EDA-RA)

- Textbook requisitions are provided annually by the Purchasing Department for review and approval by the appropriate Instructional Coordinators for the upcoming fiscal year.
- Once approved and returned by the Instructional Coordinators, the Purchasing Department will forward the textbook requisition to each school.
- Each school completes their “quantity on hand” and returns the textbook requisition to the Purchasing Department.
- The Purchasing Department will provide a list of “totals” from each school to the Principals and Instructional Coordinators. Each school should check with other schools based on their inventory prior to ordering additional books.
- Textbooks must be ordered utilizing the purchase order process in CIMS so the appropriate Instructional Coordinator can review and approve the order prior to release.
- Each PO must reflect the account code associated with the curriculum area/discipline. (See *Chart of Accounts Dictionary*).
- Textbooks cannot be ordered using a P-Card.

Library Materials & Supplies:

- Library materials and supplies used in the schools' Media Centers are ordered using the *P-1* form.

Supplies/Materials and Non-Trackable Equipment

Classifications:

Supplies/Materials of Instruction (0321 School Purchase/0322 County-Based) - Barcode is not required. A supply item is defined as any individual item, article, or material not included in the sensitive items classification and is less than \$5,000 in value. These items may be purchased on a P-card. Examples include but are not limited to:

- Paper, pencils, art supplies, workbooks, tapes, and cartridges
- Small machines/tools/furniture (e.g., calculators, mounts, speakers, hand tools, student desks and chairs, projector bulbs, cables, etc.)
- Small technology related devices purchased separately (e.g., mouse, keyboard)
- Physical Education items such as gym mats

Non-Trackable Equipment (0358 School Purchase/0359 County-Based) - Barcode is not required

A non-trackable equipment item is defined as any individual item, article, or material not included in the Supplies/Materials classification or the Sensitive Items classification and is greater than \$500, but less than \$5,000 in value. These items may be purchased on a P-card. Examples include but are not limited to:

- Ice Machines
- Freezers
- Office/teacher desks
- Fine Arts equipment such as musical instruments

Fixed Assets

- Fixed Assets are defined as all land, equipment, buildings, machinery, and/or furniture with a delivered and installed unit price cost of \$5,000 or more and a useful life of one year or more.
- Cameras, computers, and computer peripherals with a delivered and installed unit price cost of \$500 or more and sensitive items are also considered Fixed Assets.
- Fixed Asset purchases must be ordered by the Purchasing Department.
- Fixed Assets and sensitive items require a CCPS barcode to be attached. Upon receipt of the item(s), the department will receive a *FA-I* form and associated barcode(s) from the Purchasing Department. This form will list the barcode assigned to each Fixed Asset (Exhibit 30).
- Technology items will be received by the Technology Department and have the barcodes affixed to the equipment. The *FA-I* form will not be required for technology items.
- All sections of the *FA-I* form are to be completed and the form signed by the Principal.
- The completed and signed form should be returned to the Purchasing Department within seven days of the item being physically received.
- Fixed Assets must be inventoried no less than every two years.

Classifications:

Depreciated Equipment (0600 School Purchase/0601 County-Based) - Barcode is required

(NOTE: Must be purchased on a Purchase Order – No P-Card purchases)

Depreciated equipment is defined as tangible items having a life cycle of more than one year and meeting the following criteria:

- Identified on a per unit basis
- A useful life of more than one year
- Not consumed or depleted in use
- Functions alone and not part of a larger system
- Movable and not permanently attached to a building, land, or fixture
- Has a per unit delivered cost (including installation, freight, etc.) of \$5,000 or more

Sensitive Items (0360 School Purchase/0361 County-Based) - Barcode is required

(NOTE: Must be purchased on a Purchase Order – No P-Card purchases)

A sensitive item is defined as frequently moved from one location to another or highly prone to theft/loss, requiring inclusion on the fixed assets inventory list, and defined as:

- Identified on a per unit basis
- Useful life of more than one year
- Not consumed or depleted in use
- Has a per unit delivered cost (including installation, freight, etc.) of \$4,999.99 or less

Sensitive Items Examples Include:

- Technology

- A/V Equipment
- Desktop computers
- Laptops
- Chromebooks
- Firewall
- Projectors
- Smart document cameras
- Smart Boards
- 3D Printers
- Mobile lab cart
- Touchmonitors
- iPads
- Network switches
- Interactive Response Systems
- Tablets
- Chromebox base
- Building services equipment
 - Floor scrubbers
 - Burnishers
- Fuel Driven equipment
 - Tractors
 - Snow blowers
 - Lawnmowers
- Health, safety, and security equipment
 - AED
 - Evacutrac
- Special education equipment
 - Hearing equipment
 - FM transmitter (Easylink, Inspiro, Amigo, My Link, Roger X)
 - FM Receiver (Mixi, ML141, MicroMLxS, iSense Micro, Amigo)
 - Digimaster
 - Dynamic mic
 - Vision equipment
 - Braille embosser
 - Electronic magnifier
 - BrailleNote mPower
 - Braille writer
 - TV for sight impaired
 - Portable color mini-viewer
 - Assistive technology
 - Dana wireless word processor
 - Dynavox augmentative communication device
 - Inclusive EyeGaze
 - Tobii Communicator
 - Tobii EyeMobile
 - Occupational & physical therapy equipment
 - Common manufacturers: Rifton, Hoyer, Dynamic, Marvel
 - Student stander
 - Supine board
 - Pacer gait trainer

- Handicap lift
- Changing table
- Mobile positioning unit
- Toileting/hygiene system

If you have any questions regarding the classification of an item or the account object number to be used, please contact the Purchasing Department.

Equipment Transfer/Disposal:

(Refer to Policy: DN and Regulation: DN-RA)

- Requests to transfer or dispose of any furniture or equipment (other than technology items) located within your building must be coordinated through the Purchasing Department using the *Notice of Transfer or Disposal of Furniture/Equipment Form*. The Notice of Transfer or Disposal of Furniture/Equipment Form must be signed by the building administrator (Exhibit 30). This form replaces the P-76.
- Quantity, make, model, serial number (if applicable), barcode number (if applicable), and State/Federal Tag # (if applicable) are to be entered on this form.
- The Purchasing Department is responsible for generating work order requests to the appropriate department for the removal or transfer of furniture and equipment.
- Contact the Technology Department directly to request the transfer or removal of technology items.

Purchase Equipment Using Student Activity Funds (Donated Funds):

- Prior approval from the appropriate Executive Director must be obtained before purchasing equipment with a unit cost of \$250 or more, even if the school is funding this purchase through their own initiatives – (e.g., Student Activity Funds, donated funds, etc.). This is accomplished using the *Request to Purchase Equipment Using Local School Funds* (Exhibit 32). This form replaces the P-77.
- Purchasing will then generate a purchase order that will enter the information in the fixed asset records.
- Equipment with a unit cost of \$250 or more, sensitive items under \$5,000 (per CCPS Fixed Asset Regulation), and depreciated equipment over \$5,000 will be issued a barcode and will be tracked in the fixed asset system.

PRINT AND DISTRIBUTION

Procedures for Print & Distribution Services (PDS)

Print & Distribution Job Request:

- The *Print & Distribution Job Request* form, available when logged into the Business Services website at <http://www.ccps.org/District/Department/75-Print-and-Distribution>, must be used to request a job through PDS (Exhibit 33).
- PDS can process, but is not limited to:
 - Copies (regular, cardstock, three hole punch)
 - Binding Combs/Thermo Bound Documents
 - Business cards
 - Custom copies
 - Custom envelopes (with or without postage)
 - Cardstock tabs
 - Laminating
 - Mailings
 - Posters/Banners
 - Stationary cards
- Submit completed requests to PDS along with any materials/documents necessary for completing the job request. Requests may be submitted electronically to print_distribution_services@ccps.org.
- If considered a “rush” job request, please speak to a member of PDS to confirm receipt.

Forms:

- Contact PDS to order standardized forms that have been printed in the past.
- Each department is responsible for any updates on a form.
- If a form becomes obsolete, notify PDS to take it out of circulation.

Small Parcel Delivery (Pony):

- Unless otherwise noted by the Maintenance Department, the Pony mail runs specific hours and times daily.
- The Pony schedule can be found at <http://www.ccps.org/District/Department/70-Facilities/4878-Small-Parcel-Courier-Schedule.html>, or from the CCPS website hover over Services, Administrative Services, Support Services, and Facilities. Then click on Small Parcel Courier Schedule.
- E-mail notification will be provided when schedules are modified for holiday and summer delivery.

PAYROLL

General Payroll Information

- Cecil County Public Schools processes payroll on a bi-weekly basis. All employees will be paid for all time worked through the Payroll Department. A fiscal year pay schedule will be posted on the payroll website each May for the upcoming fiscal year.
- Employees will be paid on a bi-weekly schedule through direct deposit to the bank designated by the employee. Funds are electronically transferred to the employee's selected bank account and are available on each scheduled pay date.
- Employee earning statements are available on Employee Self Service (ESS). Employees are encouraged to view tax status, W-2 information, and leave balances on ESS.
- All 10-, 10.5-, and 11-month salaried employees may elect to be paid in equal installments through an optional 12-month pay plan. Election must be made prior to the first work day of the school year and is irrevocable during that school year. Payment is scheduled from the first pay date for that group and continues for 26 pays. This option is continual from year to year unless cancelled by June 30 on the appropriate form provided by the Payroll Department.
- Answers to frequently asked questions (FAQ) are available on the CCPS Business Services website under the Payroll Department option.
- Payroll forms are also available on the website including:
 - Direct Deposit Enrollment
 - Form W-4 – Federal Withholding
 - MW507 – Maryland State Withholding
 - Optional 12-Month Pay Plan Authorization/Cancellation
 - Personal Leave Request Form
 - Request for Long Term Substitute
 - Substitute Employee Worksheet
 - Time Sheets

Attendance Reporting

Employee Absences:

- Aesop is the current provider for automated absence reporting and substitute reporting.
- Employees are responsible for reporting their own absences using Aesop, even when the absence is for a meeting or a field trip and no substitute is required. There have been occasions when a teacher absence has not been reported in Aesop and a substitute has been obtained via direct phone call (not through the calling system). The only way teacher subs, nurse subs, and paraprofessional subs are paid is through the calling system. When there is no job in the system the substitute may not get paid in a timely manner.

Employee Attendance Cards:

- Employee attendance cards will be sent to schools at the beginning of each fiscal year (Exhibit 34).
- Attendance cards are to remain at the school and be used to consolidate time worked and absences for each employee for the entire school year.
- The Payroll Department provides a leave balance report at the beginning of each school year. Updated reports can be generated at the request of the school office.
- Employees who have exhausted all available leave must take leave without pay. Deductions for time without pay are based on the employee's per diem rate of pay.
- The correct code should be used to record each absence (Exhibit 35).
- Employees are responsible for tracking their own leave balances available on Employee Self Service (ESS); however, balances can be requested from the Payroll Department by the attendance reporter.
- Hourly employees should report time worked on the appropriate time sheet.

Attendance Assignment/Comma-Separated Value (CSV) files:

- The Lead Secretary is expected to be the attendance reporter for their school and the 10-month secretary or approved designee must be trained as their backup.
- Attendance Assignment/CSV files will be e-mailed to the attendance reporter on the Monday following pay day (Exhibit 36). This file lists each employee, their absence dates and codes from Aesop, and the substitute's time worked if applicable.
- Attendance Assignment/CSV files must be reformatted before submission to the Payroll Department (Exhibit 37).
- The attendance reporter must complete the number of days worked for each salaried employee for the previous two week period. Time missed is not recorded for hourly employees.
- The number of days to be reported and dates included in the pay period are printed at the top of the Attendance Assignment/CSV file. If the report is not received by the Payroll Department by the Monday following pay day, the report is considered late. Recurrent late payroll submission will be reported to the next-in-line supervisor for action.
- Annual leave requests, subpoenas for legal leave, and jury duty certificates must be sent to the Payroll Department along with the Attendance Assignment/CSV file.
- A list of professional days approving extra pay for teachers who work less than full-time is distributed by the Associate Superintendent for Education Services at the beginning of each school year.
 - Part-time teachers who do not normally work on a professional day or who work half days may be paid for the extra time worked on professional days. Indicate the date(s) and time worked and label as "approved professional day" on the Attendance Assignment/CSV file in the "Comments" column.

- Long term substitutes need prior approval from the Associate Superintendent of Education Services to work a professional day. A written request must be submitted by the Principal to the Associate Superintendent.
- Multi-school employees must be called in to the home school so that the home school can report the absence on the attendance assignment.
- It is extremely important to notify the Payroll Department when you change an employee's absence code in the Attendance Assignment/CSV files. Absence codes are linked to specific account codes. When you change the absence code after the record is in the Attendance Assignment/CSV file, it does not change the account code.
- Please do not change an absence code to "16." The Payroll Department receives notification from Human Resources when leave without pay is approved. Payroll staff will change the absence code to "16."
- Attendance Assignment/CSV reports must be signed by the Principal. In the absence of the Principal, an Assistant Principal or Building Coordinator must sign the report.
- Signature stamps will not be accepted.

Reconciling Employee Absences and Related Substitute Information to Aesop:

- The attendance reporter should reconcile absences daily.
- To review and verify absences, sign onto the Aesop home page; under reports, select the "Daily Report" (Exhibit 38); select the appropriate date and review the report. This report shows all absences, confirmation numbers, and dates.
- To print a substitute sign in report (Exhibit 39), from the Aesop home page select "Reports," then "Substitute Sign In" report.
- Compare attendance cards to the "Daily Report" from Aesop; check half-day or full-day absences and absence codes; edit records appropriately, and save changes.
- Select "Absences," then "Reconcile" from your Aesop homepage to check reconciled and unreconciled records. To view each day individually, click the ">" button. It will drop down so you will see each date in that week where you can reconcile and unreconcile. If all records have been verified, choose "Reconcile All."
- On pay day Friday, enter beginning and ending dates for the pay period. This will allow you to see jobs that were late additions for the reporting period. Verify all absences are reconciled.
- If you need to delete an absence, unreconcile it first; otherwise it will still appear on the Attendance Assignment/CSV report and will need to be manually corrected.
- If you notice an absence code change, use the "Absence Log" to verify the change was made by the Payroll Department. Absence codes entered/changed by the Payroll Department must not be altered.
- When a long-term substitute is absent, they are responsible for reporting their absence in Aesop. You will have two records to verify.

Late Reporting:

- Absences may be reported in Aesop until the evening of the day of the absence.
- If an employee misses the deadline to enter an absence, the attendance reporter must enter and reconcile the absence.

Time Sheet Reporting

- All time sheets submitted to the Payroll Department must include the employee's proper name, employee ID number, and other information as requested on the time sheet.

- It is the responsibility of the attendance reporter to update and maintain Excel spreadsheet time sheets for their employees. This includes removing inactive employees, adding new employees, changing new fiscal year rates of pay, pay period dates, and hours worked.
- All time sheets must be completed, signed, and submitted promptly to the Payroll Department.
- Time sheets are due each bi-weekly pay cycle unless otherwise indicated.
- The Payroll Department will not accept faxed time sheets.

Compensatory Time Sheet:

- This time sheet is used to report approved compensatory time accrued and used by non-exempt employees (Exhibit 40). Exempt employees are ineligible for compensatory time (Exhibit 41).
- The Fair Labor Standards Act requires non-exempt employees to be compensated at 1.5 hours for each hour worked above 40 hours in any one week. Therefore, for a 37.5 hour per week employee, the first 2.5 hours of earned compensatory time will accrue 2.5 hours; any hours worked beyond 40 hours per week will be compensated at the rate of 1.5 hours for each hour.
- This time sheet must be submitted to the department head at the end of the pay period in which time was either used or accrued. The supervisor's initial column must be completed prior to accrual usage signifying their approval of time either accrued or used.
- The beginning balance for the current pay period must agree with the ending balance of the last compensatory time sheet submitted.

General Assistant Time Sheet:

- This time sheet is used to report hours worked by general assistants.
- The attendance reporter must complete the General Assistant Time Sheet listing employees alphabetically for each bi-weekly reporting period (Exhibit 42).
- It is important to adhere to the number of general assistant hours officially authorized and as recorded in the Office of Human Resources.
- If a general assistant is absent the time sheet should reflect zero (0) hours worked for that day. Missed time may not be worked on another day or by another person.

Meeting Time Sheet:

- This time sheet is used to report employee participation in an in-service, meeting, or workshop during the normal work day and to report substitute coverage so substitute wages are paid from the appropriate budgeted account number (Exhibit 43).
- This time sheet should be sent to the appropriate Executive Director or Associate Superintendent for approval the work day following the activity.
- The Executive Director or Associate Superintendent will forward the approved time sheet to the Payroll Department.

Security and Games Management Time Sheet:

- This time sheet is used to pay employees for time worked at a school activity. This time sheet is required to be on blue paper (Exhibit 44).
- It requires the employee's printed name, employee ID number, date, employee signature, and school where the school activity occurred.
- At the top of this form you must designate your job at this activity.
- This time sheet must be signed by the principal.

Standard Payroll Time Sheet:

- The standard payroll time sheet has been designed to pay hours or days worked for various job assignments. This time sheet is required to be on pink paper (Exhibit 45).

- Select the appropriate job description from the list at the top of the time sheet.
- Include an explanation of hours worked in the remarks column.

Summer School Time Sheet:

- A list of approved summer school employees including teachers, paraprofessionals, nurses, interpreters, secretaries, and general assistants is to be provided from the director or coordinator of the summer school program prior to the start of summer school.
- Time sheet templates will be created by the Payroll Department and e-mailed to the designated summer school coordinator. The time sheet will be an Excel spreadsheet and will include the name of the program and the account number (Exhibit 46).
- The coordinator will be required to complete the employee name, ID number, job code, and corresponding rate of pay as approved in the hourly/per diem pay schedule.

Tutor Time Sheet:

- This time sheet is used to report employee time assigned by CCPS and worked outside the normal duty day for the purpose of tutoring students (Exhibit 47).
- Time sheet templates will be created by the Payroll Department for each school and e-mailed to the designated program coordinator. The time sheet will be an Excel spreadsheet and will include the name of the program and the account number.

Volunteer Assistant Time Sheet:

- This time sheet is used to record hours worked by a volunteer in a school. This time sheet is required to be on yellow paper (Exhibit 48).
- It will require the name of the school and the name of the volunteer.
- Volunteer Assistant time sheets are kept on a monthly basis. Hours worked should include the first working day of the month through the last working day of the month.
- Volunteer Assistant time sheets should be submitted to Payroll after the last working day of the month.
- The attendance reporter or designee is responsible for totaling hours on each time sheet and keeping a total of hours worked by school for each month.
- Volunteer Assistant time sheets are kept for the purpose of Workers' Compensation.

Workshop Time Sheet:

- This time sheet is used to pay employees for curriculum writing, presenting or participating in staff development, or a workshop outside of the normal duty day (Exhibit 49).
- The instructor/presenter must use the area designated for Instructor/ Presenter.

Leave Approval Procedure

See Exhibit 34 to refer to Codes of Absence.

- Professional Leave
 - Professional leave is requested through the next-in-line Administrator then forwarded to the Associate Superintendent for Educational Services, Division of Education Services (DOES).
 - A copy of the letter of approval is sent to the employee and copied to the Payroll Office.
 - When an employee is coded 10 for professional leave, Payroll must have the corresponding letter of approval or Payroll will call the school and/or DOES for clarification.

- Leave without Pay
 - Employees must submit a written request for leave without pay to the Principal prior to the date(s) of leave requested.
 - The Principal recommends approval or denial and forwards the letter to the Office of Human Resources.
 - Human Resources will provide Payroll with a Personnel Data Form indicating date(s) of leave without pay approved so that the employee's pay can be reduced appropriately.
- Annual Leave Request
 - Annual leave requests must be submitted in duplicate on the Annual Leave Request form.
 - The white copy of the request should be sent to Payroll with the Attendance Assignment.
 - The yellow (duplicate copy) should be returned to the employee for his/her records.
 - An exception to this rule is annual leave requests submitted for a Principal. Both copies should be sent to DOES. After approval, the white copy will be sent to Payroll and the yellow copy will be returned to the Principal.
 - To cancel Annual leave, input the date previously requested, write cancel, and send for approval signature. The copy distributions are the same.
- Personal Leave Request
 - Personal Leave forms should be retained at the school.

Reimbursement of Employee Salaries/Fixed Charges from Student Activity Funds

- Additional staff development, additional General Assistant hours, custodial overtime, or substitute payments not supported by the CCPS budget and approved by the Principal and/or Human Resources must be reimbursed to CCPS from Student Activity Funds.
- The rate of pay is determined by the Payroll Department as approved by Human Resources or the Hourly and Per Diem Pay Schedule. The cost of fixed charges (FICA and Workers' Compensation) must be added to the total amount of reimbursement. The school must issue a check payable to CCPS and forward it to Business Services with a copy of the Aesop substitute report.
- The rate for fixed charges is based upon the FICA rate and the Workers' Compensation rate for a given fiscal year. Each year the rate is announced in a memo from the Chief Financial Officer.
- The current rate for fixed charges is 8% for Teachers, Assistants, and Clerical employees.

Example:

Substitute Teacher	\$50.00	\$50.00
Fixed Charges	<u>x .08</u>	<u>+ 4.00</u>
Total Fixed Charges	\$ 4.00	\$54.00 Total Reimbursement

- The current rate for fixed charges is 11.65% for other employees. (e.g., Food Service, Custodial). Example:

Custodial Overtime Rate	\$18.00	\$18.00
Fixed Charges	<u>x.1165</u>	<u>+ 2.10</u>
Total Fixed Charges	\$ 1.98	\$20.10 Total Reimbursement

- The current rate for fixed charges for Bus Drivers and Bus Assistants is 17%.

Proofreading

Attendance Assignment/CSV Report:

- It is the responsibility of each Lead Secretary to accurately report employee absences to the Payroll department. Please take a few minutes prior to sending in the Attendance Assignment/CSV Report to proofread and make necessary corrections in order to ensure jobs in Aesop match absences marked on the Attendance Assignment/CSV Report. This will decrease the number of discrepancies prior to the Payroll department receiving the Attendance Assignment/CSV Report. The importance of this step cannot be stressed enough. If an absence is not on your CSV Report you will need to insert a line for that employee, and add the job confirmation number from Aesop into the notes column.
- Items to check include the absence code and whether the absence is a half-day or a whole day. The Attendance Assignment/CSV Report and Aesop must have the same information.
- We recommend you use the following procedure to accurately report attendance:
 - On a daily basis reconcile jobs and complete the employee attendance cards using the Substitute Sign-In Report from Aesop. It should only take a few minutes each day and is much easier to complete daily than trying to remember what happened the week prior.
 - Each payroll, review the Attendance Assignment/CSV Report using the employee attendance cards. On payday Fridays, verify that all Aesop absences are reconciled for the entire pay period. If they are not, they will not appear on the Attendance Assignment/CSV Report. If you find discrepancies on the Attendance Assignment/CSV Report you need to correct them prior to submitting the report to the Payroll department. This will eliminate the need for the Payroll department to follow up with phone calls.

GRANTS

Grant Guidelines

- CCPS utilizes grant funding to supplement Board-approved funding. Generally, grants undergo the following cycle:
 1. Initial supervisory approval for application
 2. Application
 3. Award notification
 4. Program implementation
 5. Final reporting
- When applying for a grant, it is important to develop an accurate budget to support the objectives of the grant. Contact the Assistant in Business Services for assistance in the budget development process:
Erynn Seato, Assistant in Business Services
eeaseato@ccps.org
(410)996-5428
(410)996-1081 fax
- When a grant is awarded to CCPS, the grant expenses and revenue will be accounted for in the general ledger. The Department of Business Services will create a unique budget number and account system to track the grant financial activity.
- If the funds are to be used to benefit Student Activity Funds, such as a donation to a school-sponsored club, the school will keep the funds and track expenses in the Student Activity Funds software. If the funds are to be used to benefit instruction before, during, or after the school day, the grant funds will be submitted to the Department of Business Services.

Grant Application:

- Upon receiving a notice of potential grant funds, immediately notify the respective Associate Superintendent to obtain preliminary approval to proceed with the grant application process. To avoid duplication and to coordinate focus, it is important to consult with various stakeholders to receive guidance and input for the application process.
- After receiving preliminary approval, the grant application process begins. Many grants have different application processes that must be followed. Generally, grants from the Maryland State Department of Education (MSDE) have standard procedures.
- Contact the Assistant in Business Services for assistance in the budget development process. Grant expenses must be categorized, such as Salaries, Contracted Services, Supplies and Materials, Other Charges, and Fixed Charges. In addition, an Indirect Fee will be applied to all CCPS grants to cover administrative costs if allowed. Contact the Department of Business Services for proper calculation and budgeting of these costs.
- A Cecil County Public Schools *Grant Application Approval Form* must be completed for each CCPS grant before submitting a grant application to any agency. This is an internal document available on the Department of Business Services Accounting & Finance website. The form provides grant summary information and requires signatures of approval prior to submission (Exhibit 50).
- Timely submission of all grant applications is essential. Carefully review the submission timelines and develop a schedule for completing the grant application that takes into consideration the internal approval process.

Grant Expenditures:

- The granting agency will notify the Grant Manager of the award of a grant. MSDE issues a Grant Award Letter and Notice of Grant Award form. All budget forms, reporting forms, and letters received must be forwarded to the Assistant in Business Services immediately.

- The Grant Manager should not approve any spending of grant funds until receiving written notification from the granting agency that the grant has been approved.
- The Department of Business Services will enter the approved grant budget into CIMS to provide proper record keeping of the grant budget and transactions. Each grant receives a unique budget number to separate its transactions from all other accounts.
- A Grant Manager should not authorize or approve reimbursement to a school for an expense paid from their Student Activity Funds.
- Grant funds can be spent using the following methods:
 - Invoice payment
 - Purchase order (PO)
 - Purchasing card that has received approval to use for grant expenses
 - Employee reimbursement of original receipts
 - Employee time sheet or travel reimbursement
 - Payment of an employee's salary
- Each month, check the Business Services Reporting System for a grant's financial activity to date. Each grant should be reconciled monthly to ensure accuracy of budgets, expenditures, encumbrances, and available balances. Failure to monitor grant expenditures could result in failure to obtain approval for budget amendments in a timely fashion or in an expenditure disallowed in an audit.
- If a Grant Manager approves more spending than budgeted, the Grant Manager is responsible for finding other funding sources to cover any overage.
- MSDE grants can be spent or encumbered by the grant ending date; all other grants must be fully spent by the grant ending date unless otherwise noted. If funds are allowed to be encumbered at the end of the grant, use the PO process to order items and record the encumbrance. Items on a PO must be received and paid within 60 days after the grant ending date. For example, a grant ending on June 30 may be allowed to have a PO entered by June 30, but the items must be received and the invoice paid by August 29.

Grant Amendments:

- The *BA-1* form may not be used to transfer grant budgets. A written request must be submitted to the granting agency for approval through the Department of Business Services.
- If a budget amendment is needed for a grant, notify the Department of Business Services immediately. Most granting agencies have specific procedures to follow for grant amendments. MSDE allows a grant amendment 45 days before the end of the grant period for the following reasons:
 - Change to the grant period
 - Reallocate funding to a different category or program account by \$1,000 or 15%, whichever is greater
 - Increase or decrease to the grant amount
 - Programmatic change
 - Change of addresses, Grant Manager, or Chief Financial Officer

Grant Revenue:

- All requests for grant revenue will be processed through the Department of Business Services using a CCPS invoice generated by the Department of Business Services or a monthly MSDE Financial Status Report. Any check received by the Grant Manager should be immediately forwarded to the Department of Business Services.
- Grant revenue must equal grant expenditures. If CCPS collects more revenue than what is spent, the excess funds must be remitted back to the granting agency.

Grant Record Keeping:

- Progress reports are required on most grants highlighting program achievements and the financial status of the grant. MSDE requires at least one Interim Progress Report and a Final Progress Report for each grant.
- MSDE and federal guidelines require a proper accounting of an employee's time when the employee's salary is charged to a state/federal grant or funding source. Forms are provided to employees as needed by the Department of Business Services for:
 - Employees funded from a single funding source that must complete a semi-annual certification form at the end of each semester.
 - Employees funded from more than one funding source that are required to keep a timekeeping record for each pay period.
- Documentation of all grants must be kept for five fiscal years. This includes but is not limited to:
 - Checks
 - Grant award letters
 - Grant progress reports
 - Invoices
 - Notice of Grant Awards
 - POs
 - Purchase card transaction logs
 - Receipts
 - Semi-annual certification forms
 - Time sheets
 - Timekeeping records

FACULTY AND STAFF REFERENCE

Faculty and Staff Reference

Responsibilities of Staff Members:

- All items or events available for sale to students must be made available for purchase online. See the Lead Secretary or Bookkeeper to complete the School Cash Online Payment Event/Item form for all items sold.
- Collect money from students or other sources as necessary (See School Cash Online section).
- Count money collected and record amount, activity/club, and reason for the collection of funds on the Cash Collection Envelope as indicated in the directions below.
- Ensure funds collected are delivered to the Lead Secretary or Bookkeeper on a daily basis.
- Ensure invoices have the appropriate approval and are delivered to the Lead Secretary or Bookkeeper in a timely manner and always prior to the due date.
- Ensure financial activity related to your assigned class, club, or activity is recorded correctly on monthly reports, and advise the Lead Secretary or Bookkeeper of any discrepancies.
- Ensure funds received are disbursed according to the purpose for which funds were raised or collected.
- Ensure that there is age-appropriate student involvement in financial decisions and/or transactions.

Directions for using the Cash Collection Envelope:

- Record daily on the back of the envelope:
 - Student first and last name
 - Amount paid in either Cash Amount or Check Amount Column
 - Last name on check if different than student's (continue on additional page if necessary)
 - Make your own notes for lunches, etc., to the side, if necessary
- Total the Cash Amount and Check Amount columns on the back of the envelope.
- Complete the front side of envelope:
 - Your name
 - Your signature
 - Today's Date
 - Count your cash and complete the Bills, Loose Coin, and Rolled Coin columns – Total cash must equal the cash column on the back of envelope
 - Carry your total check amount from the back of the envelope to the front
 - Calculate Total Deposit
 - Indicate Activity/Club(s), reason for collection of funds, and amount to be deposited to each activity
- Seal the envelope.
- Make a copy of the envelope and submit the copy and the original envelope to the school office daily.
- Make sure that you obtain a receipt.
- In the event that students are collecting and/or transporting funds, it must be in the presence of another individual.

Purchasing Supplies using Board of Education Funds:

Schools have six methods to spend Board funds as listed below

- Invoice Payment:
 - Schools order goods or services from a vendor and receive an invoice for payment.
 - All invoices must be submitted for payment promptly.

- Each school office has a red voucher stamp which must be used to pay an original vendor invoice and requires the vendor number, account number to be charged for the expense, amount to be paid, and separate “Submitted By” and “Approved By” signatures. The approval signature must be dated.
- The packing slip, when available, must be verified and signed by someone other than the person who placed the order. The packing slip must be maintained with the invoice. If a packing slip was not provided, notation and verification must be made on the invoice.
- Payments will only be made from original invoices or receipts. Payments will not be made from statements.
- Upon final approval, the invoice is submitted to the Department of Business Services for payment to the vendor.
- All supporting documentation, such as the invoice, check stub, packing slips, etc., will be maintained together in Business Services.
- Central Office checks are issued by the bank; therefore, attachments are not included with invoice payments.
- Purchase Order (PO):
 - If a vendor uses a PO system to process order requests, schools can use CIMS to enter a PO to order products.
 - The school Secretary has access to create a PO in CIMS, which is submitted electronically for approvals.
 - The Purchasing Department receives the approved PO and faxes the order to the vendor. The school does not need to contact the vendor to place the order.
 - Once the order is received, the invoice is submitted to the Department of Business Services for payment to the vendor.
- Purchasing Card (P-Card):
 - School staff may apply for a P-Card to make purchases from Board funds with the Principal’s approval and final approval by the Chief Financial Officer.
 - After obtaining approval, employees place orders for goods or services with a vendor and pay for the item using a CCPS issued credit card.
 - If the employee does not have a P-Card, orders should be sent to the school office for processing. Please allow sufficient time for the school office to place the order and receive delivery of the merchandise.
 - P-Cards are either assigned to a specific account number in CIMS or have access to all of the account numbers for the assigned school or department.
 - The purchasing card charges are updated in CIMS twice per month.
 - CCPS makes all payments to the credit card company.
 - Employees are required to obtain an itemized receipt for every purchase and to record purchases on a P-Card transaction log.
- Employee Reimbursements:
 - Employees should not use personal funds to purchase any goods or services for instructional use to be reimbursed at a later date.
 - If an employee has prior Principal approval and must make an immediate purchase of instructional materials with personal funds, they may request reimbursement.
 - The employee must submit all original invoices or itemized receipts with a red voucher stamp (Please note the Vendor Number is the Employee’s ID number when the employee is being reimbursed).
 - Employee may be required to provide proof of payment such as bank statement or cancelled check, etc.
 - Maryland retail sales tax will not be reimbursed.
 - Employees receive reimbursement via payroll that will be noted on their earning statement.

- Employee reimbursements are not taxable and are not reflected on annual W-2 earning statements.
- Employee Time Sheets:
 - Schools may elect to use certain Board funds to pay CCPS employees for additional time worked, including tutoring, workshops, meetings, etc.
 - An appropriate timesheet must be submitted for approval, charging a Board salary account for the expenses incurred.
 - When starting a new tutoring program, please contact the Payroll office for appropriate timesheets.
- Employee Travel Reimbursements:
 - CCPS employees may be eligible for travel reimbursements for CCPS approved activity above and beyond their normal daily commute according to their negotiated agreement.
 - Employees must submit a Mileage Reimbursement Request, indicating the reason for the travel, the amount due, and the Board account number to be charged.
 - A current form is available on the Business Services website (you must be logged in).
 - Travel reimbursement requests must be submitted monthly and will not be reimbursed after 60 days.
 - Employees receive reimbursement via payroll.

Exemption from Maryland Retail Sales Tax:

- Cecil County Public Schools is a governmental agency and thus is exempt from Maryland retail sales tax when purchasing items for instructional or operational purposes.
- Schools may use the Tax Exempt Account Number (30001151) issued on the Sales and Use Tax Exemption Certificate for purchases related to the education process or operation of the school.
- The Sales and Use Tax Exemption number is not to be used for fundraising activities or expenses using Faculty Funds (e.g., Social Committee funds).

School Cash Online:

- Parents may make online payments for school items such as field trips, dances, meal payments, school spirit wear, yearbooks, recorders, etc.
- Every item or event being sold must be made available for purchase online.
- Prior to notifying parents of the item or event for sale, contact the Lead Secretary or Bookkeeper to complete the School Cash Online Payment Event/Item form.
- To receive a list of students that have paid online, see the Lead Secretary or Bookkeeper.

Fundraising and Fieldtrips:

- Each club/activity must complete an Activity Budget Form at the beginning of the school year to identify funding sources and planned expenditures for the year.
- The Principal will sign the Activity Budget Form before any activity will begin.
- Prior to each fundraising event, a Fundraising Authorization Form must be completed and submitted to the Principal for approval which will assist the Principal in determining the reasonableness of funds received and disbursed as well as the profit from a particular activity.
- When selling items that are taxable, the selling price must include 6% sales tax.
- Examples of taxable merchandise include, but are not limited to:
 - Yearbooks
 - Candy
 - Flowers
 - Books at book fairs (sales tax is handled by Scholastic)
 - School store supplies

- Clothing such as Spirit Wear, gym uniforms, and sports uniforms and supplies
 - Fundraising items such as candles
 - Concessions such as prepared food, soda, candy, snacks, etc.
- Examples of tax exempt items include, but are not limited to:
 - Ads for Yearbooks
 - Pizza kits
 - Cookies and other baked goods
 - Cheese and meat products
 - Nuts
 - Popcorn
 - Vegetable plants and seeds
- All field trips and associated fees must be approved by the Principal.
- Sufficient records should be maintained so that it is clear which students have paid for the trip.
- All funds collected for fundraising and field trips are to be submitted to the school office on a daily basis and in accordance with the procedures for cash collection.
- At the conclusion of each field trip, the field trip coordinator must reconcile the account to determine the amount of funds owed or remaining. If funds collected exceed the total of the field trip expenses, this should be applied to the cost of the following field trip to reduce the cost to the student. Field trips should not be considered a fundraiser.

EXHIBITS

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Exhibit 1 – Record Retention Guidelines

- Schools should maintain records in accordance with the Maryland State Department of Education’s “Records Retention and Disposition” manual. Retention periods according to that manual and suggestions of Cecil County Public Schools are as follows:

Type of Document	Retention Period
Auditors letters and reports, Financial Statements	Permanent
General Files – (includes correspondence, surveys, information requested of the local school system, computer disks and printouts, newsletters)	3 Years
Finance Records – (includes cash receipts, cancelled checks, invoices, bank statements, deposit slips, deposit receipts, check stubs, purchase orders)	5 Years
Purchasing Cards – (includes transaction logs, bank statements, original receipts)	5 Years
Payroll Records – (includes time sheets, payroll registers, substitute Aesop sign-in sheet)	5 Years
Annual Budget Records	3 Years
Maryland Retail Sales Tax (documentation regarding taxable sales of merchandise and remittance to the Comptroller of Maryland)	7 Years
Grant Funding – (includes documentation of revenue and expenditures)	5 Years



School Cash Online Payment
Event/Item



Name of Event/Item: Kindergarten to Plumpton Park Zoo

Date of Event/Item: 6/2/16

Description (4000 Characters, include information such as date, description, deadline, departure time, arrival time, packed lunch required, appropriate attire, etc.):

The Kindergarten classes will attend Plumpton Park Zoo on 6/2/16. The cost of the trip is \$5 per student. The busses will leave school at 9:30 am and return at 2:00 pm. Please pack a lunch, no glass bottles please. Students should wear sneakers and dress for the weather. Chaperones will be chosen by the teachers and will cost \$5 each. Payment is due by 5/27/16

Date to display event on Parent site: 5/2/16

Date to remove event from Parent site: 5/27/16

Total Cost of Event/Item: \$5

(If multiple costs are needed (i.e. items of clothing) please attach detailed list)

Activity/Club Name/Acct #: Kindergarten Field Trips

Group of Students Participating/Attending: Kindergarten-all classes
(i.e. All students, Grade level, course, all students, band, attached Excel Spreadsheet)

Estimated Number of Students: 65 students / 6 chaperones

Please return to Lead Secretary/Bookkeeper prior to the event/item being available for sale.

Exhibit 3 – Scholarship Fund Guidelines



CECIL COUNTY PUBLIC SCHOOLS
DEPARTMENT OF BUSINESS SERVICES
GEORGE WASHINGTON CARVER EDUCATION LEADERSHIP CENTER
201 Booth Street • Elkton, MD 21921

410-996-5497 • FAX 410-996-5137 • www.ccps.org

D'Ette W. Devine, Ed.D.
Superintendent of Schools

Dawn K. Branch
President, Board of Education

Cecil County Public Schools (CCPS) has agreed to establish and administer a scholarship in memory/honor of your loved one. The funds will be kept in a CCPS bank account at the Cecil County Schools Employee Federal Credit Union (CCSEFCU). A scholarship committee at the designated school will be included in choosing the recipient of each award. Donations to the scholarship fund will be tax deductible and checks should be made payable to the Cecil County Public Schools Scholarship Fund. Donations should be mailed to: CCPS, Department of Business Services, 201 Booth Street, Elkton, MD 21921. The name of the scholarship must be indicated on the check.

Please provide the information requested below and sign. Thank you for your interest in the support of our students.

Scholarship Title Sheldon T. Smith Memorial Education Scholarship

Scholarship Purpose to provide \$500.00 to a student going into the educational field.

Recipient requirements (i.e., school, subject, GPA, financial need, etc.) One student in need - alternating yearly from North East High and Elkton High. First recipient is from Elkton High for the 2016-17 school year

Award requirements (i.e., who is to be included in the choosing of the student(s)) guidance department and school scholarship committee.

\$ 500.00 per student is to be awarded to 1 student(s) annually at the discretion of the guidance department and the persons listed above.

A minimum of two contacts must be listed below:

Contact #1: George Glass

Phone #s: 410-555-1212 (H) 410-555-2121 (C) 410-555-1234 (W)

Address: 123 Any St., Elkton, MD 21921

Our mission: to provide an excellent Pre-Kindergarten through graduation learning experience that enables ALL students to demonstrate the skills, knowledge and attitudes required for lifelong learning and productive citizenship in an ever-changing, global society.

Exhibit 3 cont. – Scholarship Fund Guidelines

Page 2

Contact #2: Steve Steel

Phone #s: 410-555-2222 (H) 410-555-3333 (C) 410-555-4444 (W)

Address: 132 Any St., North East, MD 21901

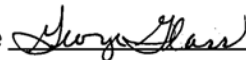
Contact #3: _____

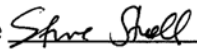
Phone #s: _____ (H) _____ (C) _____ (W)

Address: _____

The CCPS Guidance Department will be in contact with those people listed above to establish procedures and deadlines for student applications.

If CCPS has been unable to reach any of the contacts for three years, CCPS has the authority to award the remaining funds according to the original purpose and requirements listed above.

Signature  Date 4.15.16
Contact #1

Signature  Date 4.15.16
Contact #2

Signature _____ Date _____
Contact #3

Questions regarding the status of the scholarship funds may be directed to the Department of Business Services at (410)996-5497.

Distribution: Business Services
Department of Guidance Services

Handed in by: Mr. Cricket Signature Jimmy Cricket Date: 5/12/15

Loose Coin		
	Qty	Total
1¢		
5¢		
10¢	1	.10
25¢		
50¢		
\$1		
Total Loose Coin \$.10

Rolled Coin	
Qty	Total
1¢	
5¢	
10¢	
25¢	
50¢	
\$1	
Total Rolled Coin \$	

Total Cash \$ 11.10 Total Checks \$ 30.00 Total Deposit \$ 41.10
Cash and Checks must be itemized on the reverse side

Office Use Only:
Verified by: Mr. Bookaper In the presence of: Mr. Secretary Date: 5/12/15
Revised: 5/29/14

Totals	11.10	30.00
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Exhibit 5 – Resale Certificate



CECIL COUNTY PUBLIC SCHOOLS

GEORGE WASHINGTON CARVER EDUCATION LEADERSHIP CENTER
201 Booth Street • Elkton, MD 21921

410-996-5400 • FAX 410-996-5454 • www.ccps.org

RESALE CERTIFICATE

This is to certify that all tangible personal property or taxable services purchased from: ABC Company, Inc. is/are intended for resale as tangible property; or for use or incorporation as a material; or part of other tangible personal property to be produced for sale.

This certificate shall be considered as a part of each order we shall give, provided that the order bears our Maryland Sales and Use Tax registration number, and is to continue in force until revoked.

Cecil County Public Schools, 201 Booth Street, Elkton, MD 21921

Buyer's Name

Buyer's Address

Reese Witherspoon

02091378

5/10/16

Signature

Buyer's MD Sales and
Use Tax Registration No.

Date

Our mission: to provide an excellent Pre-Kindergarten through graduation learning experience that enables ALL students to demonstrate the skills, knowledge and attitudes required for lifelong learning and productive citizenship in an ever-changing, global society.

Exhibit 6 – Calculation of MD Sales Tax

The calculation of Maryland Sales Tax is often done incorrectly, resulting in an overpayment to the Comptroller of Maryland.

When you collect funds for items that include sales tax, you should not multiply the total amount collected by 6% to determine the sales tax amount. This calculation results in an overpayment of tax.

Senario: Sold 22 yearbooks for \$55.00 each, including tax.

Incorrect Calculation:

Amount collected including sales tax (22 x \$55.00): \$1,210.00

Multiply by .06 (6%): \$72.60 Deposit to Due to Comptroller of Maryland account

Subtract the above amount from the total: \$1,137.40 Deposit to Yearbook account

Instead, use the following calculation to accurately determine the amount of sales tax collected:

Correct Calculation:

Amount collected including sales tax (22 x \$55.00): \$1,210.00

Divide this amount by 1.06: \$1,141.51 Deposit to Yearbook Account

Subtract the above amount from the total: \$68.49 Deposit to Due to Comptroller of Maryland account

The difference in the amount deposited to the Due to Comptroller of Maryland account for this deposit is \$4.11
You may also use the Sales Tax Payable function in SchoolCash.NET to automatically calculate the tax on the deposit.

Exhibit 7 – Activity Budget Form

ACTIVITY BUDGET FORM

Student/School Activity Budget Sheet for: Ski Club

Date of Activity and/or Fiscal Year: FY17

	Prior Year <u>Actual</u>	Current Year <u>Budget</u>	Current Year <u>Actual</u>
Beginning Fund Balance:	<u>99.00</u>	<u>157.00</u>	_____
Source of Funds (Identify Each Major Source)			
<u>Membership Dues</u>	<u>105.00</u>	<u>125.00</u>	_____
<u>Pizza Sales</u>	<u>2214.00</u>	<u>2500.00</u>	_____
<u>Ski Trip Participants</u>	<u>2500.00</u>	<u>2500.00</u>	_____
 TOTAL:	 <u>4819.00</u>	 <u>5125.00</u>	 _____
Use of Funds (Identify Each Major Expenditure)			
<u>Pizza</u>	<u>1516.00</u>	<u>1650.00</u>	_____
<u>Bus for trip</u>	<u>1220.00</u>	<u>1250.00</u>	_____
<u>Lodging, lift tickets, + meals</u>	<u>2025.00</u>	<u>2225.00</u>	_____
 TOTAL:	 <u>4761.00</u>	 <u>5125.00</u>	 _____
Surplus (Deficit) for Year (Source of Funds less Use of Funds)	<u>58.00</u>	<u>- 0 -</u>	_____
Ending Fund Balance:	<u>157.00</u>	<u>157.00</u>	_____

BUDGET:	<u>Ned Stark</u>	<u>5/10/16</u>	<u>Harry Potter</u>	<u>5/12/16</u>
	Sponsor	Date	Principal	Date
FINAL:	_____	_____	_____	_____
	Sponsor	Date	Principal	Date

Exhibit 8 - Fundraising Authorization Form

FUNDRAISING AUTHORIZATION FORM

Permission is requested to conduct the Fundraising activity listed below:

Fundraising Activity

Pizza Sales

Name of Company supplying product to be sold:

Joe Corbi

Name of Company Representative and Telephone Number:

Tom Thumb

410-555-1234

Representative Name

Telephone Number

Maryland Sales Tax Responsibility: ☒ School is responsible for paying sales tax
☐ Vendor is responsible for paying sales tax

Sponsoring Student Organization Ski Club

Dates to be Conducted:

From: 9/15/17 To: 10/16/17

Anticipated Amount to be Raised: \$ 850.00

Intended Use of Funds Raised: Reduce price per student for January
ski trip

This Request submitted by:

Mr. Freeger

9/10/17

Signature

Date

☒ Approved

☐ Denied

Harry Potter

Principal's Signature

9/11/17

Date

Final Accounting of Fundraising Activity (to be completed by Club Sponsor/Teacher or Individual Requesting Initial Approval of Activity).

Total of Funds Collected

\$ 2421.00

Less Expenses:

Cost of Product(s) sold

\$ 1630.00

Other Expenses

—

Maryland Sales Tax, if applicable

—

Subtotal Expenses

(1630.00)

Net Profit:

\$ 791.00

Exhibit 8 cont. – Fundraising Authorization Form

Student Fundraising Activities

At the beginning of each school year, the principal will review with the school's faculty this regulation regarding student fundraising activities in order that each member of the faculty will be aware of the responsibilities and expectations related to fundraising activities.

Approval of Student Fundraising Activities:

All fundraising activities within a school must be approved by the principal prior to the initiation of the campaign. It will be the responsibility of the principal to decide which organizations within the school have sufficient financial needs to warrant conduction of a fundraising activity.

Request for approval of Fundraising Authorization Forms are to be completed and submitted to the principal. This form will provide the following information related to the proposed activity:

1. Description of fundraising activity including the name of the company and/or third party vendor products to be sold.
2. Estimated proceeds expected to be earned and the basis for this estimate.
3. Brief description of the purpose of the fundraising activity (how the funds will be spent).

Student Fundraising Activity Guidelines:

1. Funds raised are to be expended in a manner that is consistent with the purpose of the student club and/or for the general welfare of the entire student body.
2. Any contractual agreement related to a fundraising activity is to be signed by the principal. No other member of the staff is authorized to enter into a contractual agreement on behalf of a school-sponsored group or activity.
3. Fundraising activities are not to be promoted and administered during instructional time.
4. Students are not to engage in fundraising during instructional time in the school day.
5. Solicitation of the general public shall be organized so as to avoid duplicate solicitation.
6. Subscriptions to out-of-school publications are not to be sold.

Teacher/Student Activity Club Sponsor Responsibilities:

1. The teacher involved in fundraising activities will be those teachers directly associated with the organization receiving the proceeds of the campaign.
2. The teacher or club sponsor is responsible for completing the "Fundraising Authorization Form" and obtaining the principal's approval prior to initiating any fundraising activity.
3. The teacher/sponsor will be responsible for handling monies in accordance with the guidelines provided below.

Procedures for Handling Funds:

1. All funds collected through the fundraising activities are to be counted and submitted to the school office on a daily basis in a Cash Collection Envelope.
2. The Lead Secretary/ Bookkeeper will count the funds and issue a pre-numbered, triplicate receipt to the individual turning in the funds.

School financial records are to be maintained in sufficient detail so that the receipts and expenditures for each fundraising activity can be accurately determined.

A final accounting of each fundraising activity is to be prepared by the teacher and/or student organization conducting the fundraising activity. This report should include the total receipts from sales less cost of products sold and other related expenditures. This equals the net profit. This record is to be maintained by the Lead Secretary/Bookkeeper for a 5 year period.

School Reimbursement for Salaries

From Student Activity Funds:

Custodians – when custodians are required to work beyond their normal duty day to cover a school function (e.g., sporting event, dance, drama production), funds must be sent to the Department of Business Services to cover the additional expense (custodian over time + 11.65% fixed charges). Please indicate “custodial overtime,” the service date, and the reason on the check. Time sheets must be submitted bi-weekly on pay day.

Substitutes for Field Trips – Use Absence Code 09 – A check for the cost of the substitute + 8% to cover fixed charges should be sent to the Department of Business Services. Please indicate “field trip substitute” on your check and attach a copy of the Aesop report for that day.

Staff/Curriculum Development – Student activity funds should not be used for staff/curriculum development. This includes your “general” account.

Donations, if not otherwise designated, may be used for staff/curriculum development.

Donations to be partially or totally spent on salaries
Send 100% of the donation to Central Office along with the grant application approval form and budget. A three digit activity number will be assigned to track each type of expenditure. Time sheets (see pg. 71 of the Handbook for School Offices) must be submitted with the appropriate account number using the activity number assigned.

From Per Pupil Allocation (PPA):

Substitutes for Staff/Curriculum Development – Use Absence Code 70 (out of building) or 71 (in local school) - Due to Common Core Curriculum it is understandable that you may want to use a reasonable portion of your PPA for substitutes to support staff development. A BA-1 must be done to move funds from a PPA account into the staff development account used on the time sheet for the cost of the substitute(s). This account number must include your school number in the location.

Exhibit 10 – Donations Letter



CECIL COUNTY PUBLIC SCHOOLS
DEPARTMENT OF BUSINESS SERVICES
GEORGE WASHINGTON CARVER EDUCATION LEADERSHIP CENTER
201 Booth Street • Elkton, MD 21921

410-996-5497 • FAX 410-996-5137 • www.ccps.org

D'Ette W. Devine, Ed.D.
Superintendent of Schools

Dawn K. Branch
President, Board of Education

April 29, 2015

To Whom It May Concern:

Cecil County Public Schools can be viewed as a component unit of Cecil County, Maryland Government, and as such is entitled to all the privileges afforded any other political subdivision of a state.

We do not have an Internal Revenue Service letter granting exception from the payment of Federal Income tax because governments (State and Local), due to their nature, are automatically exempt. Our tax ID number is 52-6000923.

Enclosed is an all-inclusive listing of the thirty (30) schools operating collectively as Cecil County Public Schools.

Sincerely,

A handwritten signature in cursive script, appearing to read "Sandra Jack".

Sandra Jack
Manager of Business Services

Enclosure

Our mission: to provide an excellent Pre-Kindergarten through graduation learning experience that enables ALL students to demonstrate the skills, knowledge and attitudes required for lifelong learning and productive citizenship in an ever-changing, global society.

Exhibit 10 cont. – Donations Letter

LISTING OF SCHOOLS FOR CECIL COUNTY BOARD OF EDUCATION

Bainbridge Elementary 41 Preston Drive Port Deposit, MD 21904	Rising Sun Elementary 500 Hopewell Road Rising Sun, MD 21911
Bay View Elementary 910 North East Road North East, MD 21901	Thomson Estates Elementary 203 East Thomson Drive Elkton, MD 21921
Calvert Elementary 79 Brick Meeting House Road Rising Sun, MD 21911	Bohemia Manor Middle 2757 Augustine Herman Highway Chesapeake City, MD 21915
Cecil Manor Elementary 971 Elk Mills Road Elkton, MD 21921	Cherry Hill Middle 2535 Singerly Road Elkton, MD 21921
Cecilton Elementary 251 West Main Street Cecilton, MD 21913	Elkton Middle 615 North Street Elkton, MD 21921
Charlestown Elementary 550 Baltimore Street Charlestown, MD 21914	North East Middle 200 East Cecil Avenue North East, MD 21901
Chesapeake City Elementary 214 Third Street Chesapeake City, MD 21915	Perryville Middle 850 Aiken Avenue Perryville, MD 21903
Conowingo Elementary 471 Rowlandsville Road Conowingo, MD 21918	Rising Sun Middle 289 Pearl Street Rising Sun, MD 21911
Elk Neck Elementary 41 Racine School Road Elkton, MD 21921	Bohemia Manor High 2755 Augustine Herman Highway Chesapeake City, MD 21915
Gilpin Manor Elementary 203 Newark Avenue Elkton, MD 21921	Elkton High 110 James Street Elkton, MD 21921
Holly Hall Elementary 233 Whitehall Road Elkton, MD 21921	North East High 300 Irishtown Road North East, MD 21901
Kenmore Elementary 2475 Singerly Road Elkton, MD 21921	Perryville High 1696 Perryville Road Perryville, MD 21903
Leeds Elementary 615 Deaver Road Elkton, MD 21921	Rising Sun High 100 Tiger Drive North East, MD 21901
North East Elementary 301 Thomas Avenue North East, MD 21901	Cecil School of Technology 912 Appleton Road Elkton, MD 21921
Perryville Elementary 901 Maywood Avenue Perryville, MD 21903	Providence School 3035 Singerly Road Elkton, MD 21921

Exhibit 11 - Record of Gate/Admission Receipts

RECORD OF GATE/ADMISSION RECEIPTS

Sample SCHOOL

DATE 10/15/17 SPORT/EVENT Basketball - Girls

TEAMS (if applicable) Sample VS North

TICKET INFORMATION

	Adults	Students	Senior/Elem.
Ticket Cost	<u>\$ 3</u>	<u>\$ 2</u>	<u>\$ 1</u>
Color Used	<u>Blue</u>	<u>Red</u>	<u>Yellow</u>
Ending #	<u>314869</u>	<u>278540</u>	<u>111941</u>
Beginning #	<u>314807</u>	<u>278465</u>	<u>111919</u>
Number Sold	<u>62</u>	<u>75</u>	<u>22</u>

FINANCIAL INFORMATION

# Adult Tickets Sold	<u>62</u>	x	<u>\$ 3</u>	=	<u>\$ 186</u>
# Student Tickets Sold	<u>75</u>	x	<u>\$ 2</u>	=	<u>\$ 150</u>
# Senior/Elementary Tickets Sold	<u>22</u>	x	<u>\$ 1</u>	=	<u>\$ 22</u>
Total Tickets Sold	<u>159</u>				<u>\$ 358 (A)</u>

TO BE COMPLETED BY GATE COLLECTOR AND SCHOOL REPRESENTATIVE AT THE END OF EVENT BEFORE GATES BOX IS PLACED IN SAFE

Total cash count at end of event 408

Less beginning amount 50

Cash received for this event 358 (B)

Over/(Under) Cash rec'd - Tickets sold (B-A) \$ - 0 -

Signature Verification

<u>Cathy Cashman</u>	<u>10/15/17</u>	<u>Buddy Johnson</u>	<u>10/15/17</u>
Money Collector	Date	Athletic Dir./Group Advisor/Administrator	Date

TO BE COMPLETED THE FOLLOWING BUSINESS DAY

Signature Verification

<u>Ella Bender</u>	<u>10/16/17</u>
School Bookkeeper	Date

Distribution: White - Hand in with funds
 Yellow - Administrator, Athletic Director, or Event Coordinator on duty
 Pink - Money Collector

Rev. 04/13

Exhibit 12 - Record of Concession Stand Sales

RECORD OF CONCESSION STAND SALES

Sample SCHOOL

DATE 10/15/17 EVENT Basketball- Girls TEAM North

SALES INFORMATION

	A Beginning inventory	B Ending Inventory	C Quantity Sold A-B	D Selling Price	CxD=E Total Collected	F Cost	E-F=G Profit to Seller
Hot Dogs*	50	3	47	\$2	\$94	\$47	\$47
Pretzels*	80	10	70	.50	35	21	14
Popcorn*	50	11	39	.75	29.25	17.55	11.70
Water*	100	15	85	1	85	42.50	42.50
Soda*	100	20	80	1	80	40	40
Candy*	200	60	140	.75	105	98	7
Total					428.25	266.05	162.20

*These items are subject to MD retail sales tax.

Selling price should include 6% tax. Tax will be remitted from profit to State of MD.

TO BE COMPLETED BY CONCESSION WORKER AND SCHOOL REPRESENTATIVE AT THE END OF EACH EVENT

Total cash at end of event	\$ 528.25
Less beginning amount(Cash Box)	\$ 100.00
Cash received for this event	\$ 428.25
Total Collected from above (E)	\$ 428.25
Over/(Under)	\$ - 0 -

Reason for over/under:

Signature Sally Sales
Concession worker

Signature Buddy Johnson
Athletic Director

TO BE COMPLETED BY BOOKKEEPER

Total amount verified by bookkeeper	\$ 528.25
Cash Box (569.000)	\$ 100.00
Profit to Team (after sales tax)	\$ 137.96
Concession Stand	\$ 266.05
Due to Comptroller of MD (563.000)	\$ 242.4

Signature Ella Booker
Bookkeeper

Date 10/16/17

Distribution: White - Hand in with funds

Yellow - Administrator, Athletic Director, or Event Coordinator on duty

Pink - Money Collector

Rev. 05/16

Exhibit 13 - Sales & Use Tax Exemption Certificate

**State of Maryland Comptroller of the Treasury
Sales and Use Tax Exemption Certificate**

Account Number

30001151

Expiration Date

Governmental

No Expiration Date

Name

Cecil County Board of

Education

Booth Street Center

Elkton,

Maryland

21921

This exemption certificate authorizes the organization listed on the face of this card to purchase tax-free tangible personal property and services which will be used in carrying out its work. This certificate is not transferable and may not be used to make exempt purchases of items used primarily to conduct an unrelated trade or business or items for the personal use of officials, members or employees of the organization. Misuse of this certificate shall be cause for revocation and possible legal action.

Notice to vendors: The name and certificate number of the organization must be entered on your record of each sale. If you have any questions regarding the use of this certificate, please contact the Taxpayer Service Section at (410) 767-1300 in Baltimore, or toll-free 1-800-492-1751 from elsewhere in Maryland, or write to the Revenue Administration Division, 301 W. Preston Street, Baltimore, Maryland 21201-2383.

Exhibit 14 – Do I need a W-9?

Do I need to get a W-9?

PURPOSE: CCPS is required by law to provide 1099's to certain vendors at calendar year end. The W-9 provides the information needed to determine which vendors need to receive a 1099 including the legal name of the business (as shown on their tax return), their taxpayer identification number and certification from the vendor that they are exempt from backup withholding. The W-9 is a common IRS form which all businesses should be familiar with.

No payments should be issued until a W-9 is received. The W-9 must be completed and signed by the vendor. CCPS staff should not complete any portion of the form.

YES if:

- You are paying for a contracted service
- You are paying for both contracted services and merchandise
- If you are not sure

NO if:

- You purchase strictly merchandise from that vendor
- The vendor invoice clearly states they are a corporation
- You are paying an employee-
all employees must be paid through payroll (see below)

Employees must be paid through payroll. Example: John Doe (teacher) is umpire at tonight's game. He must be paid through payroll. Exception: John Doe (teacher) has a catering business and is catering a function at school tonight. He is then a contractor and needs to complete a W-9.

Contracted vs. Merchandise

Contracted: The school purchases t-shirts and sends them to Ella's Embroidery to have the school logo sewn on. Ella's Embroidery is a contracted service.

Merchandise: You purchase embroidered shirts from Ella's Embroidery.

Dollar amount is not relevant. We consolidate CIMS and all school payments before issuing 1099's. Just because you only paid someone \$100 does not mean that system wide we have not paid them much more.

Sole Proprietors and single member LLC's must include their individual names and EIN or SS# on the W-9 as well as their "doing business as (DBA)" name.

SchoolCash.NET: For consistency between locations, please enter all vendors as stated on their invoice. Always include information such as: Inc., LLC, Jr., and Sr. Enter the Tax ID number under "Supplier Maintenance" in the "Tax Identification Number" field. Be sure to check the "Vendor 1099" box if the vendor should receive a 1099.



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Please complete the information below and return to the requestor at: _____

<u>Substitute W-9</u>	
Name (as shown on your income tax return)	
Business name/disregarded entity name, if different from above	
Address, if different than above	
Exemptions*:	
Exempt payee code (if any) _____	Exempt from FATCA reporting Code (if any) _____
Check appropriate box:	
Individual/Sole proprietor _____	Corporation _____
S Corporation _____	Partnership _____
Trust/Estate _____	
Limited Liability Company. Enter the tax classification (C=corporation, S=S Corporation, P=Partnership) _____	
Other* _____	
Taxpayer Identification Number (TIN)	
Social Security Number _____	OR Employer Identification Number _____
Certification	
Under penalties of perjury, I certify that:	
1. The number shown on this form is my correct taxpayer identification number (or I am waiting on a number to be issued to me), and	
Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am not	
3. I am a U. S. citizen or other U. S. person* , and	
4. The FATCA code(s) entered on this form (if any) indicating that I am from FATCA reporting is correct.	
Certification Instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding	
* see Form W-9 (Rev. August 2013) at www.irs.gov or contact requestor for instructions	
SIGN HERE (Signature of U.S. Person) _____ Date _____	

Sales: Contact Name _____
Phone Number _____ Fax Number _____
E-mail address _____
Website _____

Accounts Receivable: Contact Name _____
Phone Number _____ Fax Number _____
E-mail address _____

Remit to address if different than above: _____

Do you accept Visa?	Yes	No
---------------------	-----	----

Revised 7/2014

**CERTIFICATION REGARDING
DEBARMENT, SUSPENSION, INELIGIBILITY AND VOLUNTARY EXCLUSION
LOWER TIER COVERED TRANSACTIONS**

This certification is required by the regulation implementing Executive Order 12549, Debarment and Suspensions 34 C.F.R. Part 85, Section 85.510, Participants' responsibilities. The regulations were published as Part VII of the May 26, 1988 Federal Register (pages 19160-19211). Copies of the regulations may be obtained by contacting the person to whom this proposal is submitted.

(BEFORE COMPLETING CERTIFICATION, READ INSTRUCTIONS BELOW)

1. The prospective lower tier participant certifies, by submission of this proposal, that neither it nor its principals are presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any Federal department or agency.
2. Where the prospective lower tier participant is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this proposal.

Name and Title of Authorized Representative

Signature

Date

INSTRUCTIONS FOR DEBARMENT CERTIFICATION

1. By signing and submitting this proposal, the perspective lower tier participant is providing the certification set out below.
2. The certification in this clause is a material representation of fact upon which reliance was placed when this transaction was entered into. If it is later determined that the perspective lower tier participant knowingly entered an erroneous certification, in addition to other remedies available to the Federal Government, the department or agency with which this transaction was originated may pursue available remedies.
3. The prospective lower tier participant shall provide immediate written notice to the person to which this proposal is submitted if at any time the perspective lower tier participant learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.
4. The terms "covered transaction," "debarred," "suspended," "ineligible," "lower tier covered transaction," "participant," "person," "primary covered transaction," "principal," "proposal" and "voluntarily excluded," as used in this clause, have the meaning set out in the Definitions and Coverage sections of rules implementing Executive Order 12549. You may contact the person to which this proposal is submitted for assistance in obtaining a copy of those regulations.
5. The perspective lower tier participant agrees by submitting this proposal that, should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by the department or agency with which this transaction originated.
6. The perspective lower tier participant by submitting this proposal that it will include the clause "Certification Regarding Debarment, Suspension, Ineligibility, and Voluntary Exclusion--Lower Tier Covered Transaction," without modification, in all lower tier covered transaction and in all solicitations for lower tier covered transactions.
7. A participant in a covered transaction may rely on a certification of a prospective participant in a lower tier covered transaction that it is not debarred, suspended, ineligible, or voluntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A participant may decide the method and frequency by which it determines the eligibility of its principals. Each participant may, but is not required to, check the Nonprocurement List.
8. Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and information of a participant is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.
9. Except for a transaction covered under paragraph 5 of these instructions, of a participant in a covered transaction knowingly entered into a lower tier covered transaction with a person who is suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, in addition to other remedies available to the Federal Government, the department or agency with which this transaction originated may pursue available remedies, including suspension and/or debarment.



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CECIL COUNTY PUBLIC SCHOOLS
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410-996-5497 • FAX 410-996-5137 • www.ccps.org

D'Ette W. Devine, Ed.D.
Superintendent

Dawn K. Branch
President, Board of Education

December 10, 2015

Case Consulting
2044 Forest Hill Lane
Crofton, Maryland 21114

Dear Vendor:

We are currently reviewing our files to ensure compliance with Internal Revenue Service (IRS) guidelines. Therefore, we are requesting our vendors to complete the enclosed substitute W-9 form and return to us at: Attn: Bookkeeper, <<Your School Name and Address>> or fax to (410) XXX-XXXX.

The IRS requires most payments of \$600 or more to be reported on Form 1099 Misc for unincorporated entities. To properly comply with IRS regulations, it is necessary for us to obtain a correct TIN or SSN for all payees, as well as an indication of filing status (sole proprietor, corporation, etc.), a declaration of exemption from backup withholding if applicable, and a certifying signature.

The IRS requires a withholding of 28% from payments if an entity fails to furnish its taxpayer identification number and signature to us. Your timely response will help us satisfy IRS requirements for both of our businesses.

Sincerely,

Sandy Jack
Manager of Business Services

Our Mission: to educate all students through quality programs, to ensure the equality of opportunity, to meet individual needs for maximum development of each child, and to provide a foundation for lifelong learning.

Exhibit 17 – Frequently asked questions regarding 1099's

1099 Frequently Asked Questions

Question	Answer
How often do we have to update our W-9 forms on file?	The form W-9 is required to be updated only when you know the information has changed or may be incorrect (e.g., the receipt of a B-notice or penalty notice) or the payee tells you that the information has changed. Otherwise, the W-9 is valid indefinitely.
How long must we keep old W-9s?	The minimum document retention period for the W-9 is three years from the time that the last Form 1099 was filed. But, it's better to keep it for seven years or as long as the vendor is active.
Can we use a faxed copy of the W-9?	Yes. An original is not required – the faxed copy is acceptable.
What types of organizations are exempt?	The three most common “standard” types of exempt payees are: 1) corporations (except for providers of medical and legal services); 2) tax-exempt entities (such as 501(c)(3) groups); and 3) government entities Insurance companies are also exempt from 1099 reporting, as are banks.
On the W-9, what if the first line is filled out with one name and the second line is filled out with another name?	If a vendor provides a name on line one of the W-9 and a second name on line two, presume that the name listed on line one is the name to which the 1099 should be sent. Many companies may have different subsidiaries or operating divisions that have their own names, but all income flows up through to subs or divisions to the parent company. The Form 1099 should be sent to the parent company and not to the sub or division, even if the check was made payable to the sub or division.
A vendor is a sole proprietor with a business name. Checks are made out to the business. What name should be on the 1099?	The form 1099 must be created in the name of the individual, using his or her TIN (SSN or EIN). It does not matter that the check is made out to the name of the business.
If a vendor is paid via our corporate purchasing card, do we still have to do Form 1099 reporting to that vendor?	No, the payment settlement entity is responsible for 1099 reporting.
Are travel payments made to hotels reportable?	Payments to hotels are reportable unless they are exempt. You must know who the actual owner of the property is in order to determine whether it is exempt. The franchisor (such as Marriot) is often not the actual owner.
I pay a vendor a fee for software and one year of maintenance. The vendor is not incorporated (it's an LLC). Is this reportable?	Yes. Payments for the right to use software, rather than the ownership of the software, are reportable for companies that aren't incorporated.
We send out prints to be framed. The vendor insists that there is no 1099 because they are providing a product and not a service.	If you merely bought a frame and did the framing yourself, you would be paying for a good and no reporting would be required. But here you are paying for the framing services, so the payment is subject to reporting on the 1099, unless the service provider is exempt. This often comes up with food and catering. If you are buying prepared food, it's a non-reportable goods purchase. But, if you are paying for catering, it's a service that is reportable.

P-8

Report of Expenditures for Reimbursement

School: Any SchoolDate: 2/28/2016

Note: TOTAL of all account numbers must equal TOTAL of all receipts.

Account Number	Summary Account Description	Amount
01.02.15.0321.xx.999.00	Prin. Office - supplies	\$130.65
01.04.01.0321.xx.949.00	Class. Supp. - intervention	\$51.44
TOTAL		\$182.09

The following transactions were necessary by my office during this month and are hereby submitted for reimbursement. (All receipted sales slips are hereby attached.)

Date	Vendor	Use	Amount
02/05/16	Postmaster	Bulk Mailing for school	\$130.65
02/26/16	School Specialty	Supplies for after school program	\$51.44
TOTAL			\$182.09

I certify that the amounts stated are just and correct.

Approved Kubra Hagid
Principal's Signature

Jim Executive
Executive Director/Grant Manager

This form should be completed on the last day of the month for which services were rendered. Approved expenditures will be reimbursed to the principal. Photocopy this form. Submit the original, retain the copy.

Routing	
Principal>>>>>Executive Director/Grant Manager>>>>>Accounting and Finance Office	

Exhibit 19 – Outstanding Check Notice



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CECIL COUNTY PUBLIC SCHOOLS DEPARTMENT OF BUSINESS SERVICES

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D’Ette W. Devine, Ed.D.
Superintendent

Dawn K. Branch
President, Board of Education

<<Today’s Date>>

<<Vendor Name>>

<<Vendor Address>>

<<Vendor City, ST ZIP>>

To Whom It May Concern:

Our records indicate that the following check issued to you is still outstanding.

Check # _____ Dated _____ Payment of Invoice# _____ Amount \$ _____

We are requesting your assistance in resolving this matter. Please check the appropriate statement below and return this letter to our office within ten (10) days. If we do not receive a response to this inquiry, this outstanding check will be cleared from our books.

- ☐ I received and cashed the check
- ☐ I received the check and it has been lost. I have signed the statement below. Please issue a replacement check.
- ☐ I never received the check. I have signed the statement below. Please issue a replacement check.
- ☐ I never received the check. I do not feel that you owe this obligation.
- ☐ Do not reissue the check. I have signed the statement below and wish to donate the funds to the school.

Thank you for your cooperation.

Sincerely,

<<Your name>>

Bookkeeper

This is to verify that the <<Your School Name>> check payable to me that is identified above was either lost or inadvertently misplaced. This check was not cashed or deposited by me. Should this check be discovered at a future date, I agree not to attempt to negotiate the check and to return the check to <<Your School Name>>. Further, should the above identified check be located and inadvertently cashed, I agree to reimburse <<Your School Name>> for the amount of that check.

Date

Signature

Printed Name

Our Mission: to educate all students through quality programs, to ensure the equality of opportunity, to meet individual needs for maximum development of each child, and to provide a foundation for lifelong learning.

Exhibit 20 - Invoice with Red Voucher Stamp



INVOICE

Please Remit Payment to:

INTERLIGHT
7939 NEW JERSEY AVE
HARTFORD, CT 06105-3040 USA
P: 219-989-0060 FAX: 219-989-1022
E-MAIL: MAIL@INTERLIGHT.BIZ
WWW.INTERLIGHT.BIZ

Due Date: 04/12/2013

Invoice no.: 1099560
Invoice Date: 03/13/2013
Cust. No.: 371672
FEDERAL I.D. #35-1859824

Bill to:

ACCOUNTS PAYABLE
CECIL COUNTY PUBLIC SCHOOLS
201 BOOTH ST
ELKTON, MD 21921

Ship to:

BERKELEY ORR
CHERRY HILL MIDDLE SCHOOL
2535 SINGERLY ROAD
ELKTON, MD 21921

P. O. No: 130590	Terms: ON ACCOUNT	Order Date: 03/12/2013
Ordered by: CHRISTINA		Ship Date: 03/13/2013

Order Qty	Ship Qty	Back Qty	Item No.	Item Description	Price	Extended
1	1	0	*ET-LAB50	REPLACEMENT LAMP FOR PANASONIC PTLB51U	98.99	98.99

Product Total: 98.99

Total Due: 98.99

9405 5102 0083 0742 5451 65

Due Date: 04/12/2013

Received

MAR 18 2013

Business Services

Vendor # 17439
Submitted by: D. Orr 4/21/14
Approved by: RSB 4/22/14
Amount \$ 98.99
01.04.01.0321.22.999.00

Please detach and return with payment

Bill to:

ACCOUNTS PAYABLE
CECIL COUNTY PUBLIC SCHOOLS
201 BOOTH ST
ELKTON, MD 21921

Cust. No.: 371672

Invoice no.: 1099560

Due Date: 04/12/2013

Invoice Date: 03/13/2013

Total Due: 98.99



CUT & TAPE TO YOUR EQUIPMENT

ORDER REPLACEMENT BULB FROM
WWW.INTERLIGHT.BIZ
800-743-0005 219-989-0060

Exhibit 21 - Employee Reimbursement

3.47+
3.47+
3.47+
3.47+
3.47+
3.47+
3.47+
3.47+
2.47+
0.23+
0.23+
0.23+
0.23+
0.23+
0.23+
0.23+
0.23+
32.07*+

Lyndon
#115/14

Emp I.D.#
Vendor # Ashly Hamilton
Submitted by: Ashly Hamilton
Approved by: [Signature] *g. Leah*
Acct# 01.0401.0321.14.999.90 Amount \$ 32.07

Costumes for
Integrated Arts Gala

Hamilton
Walmart 
Save money. Live better.

Self Checkout

Fast. Fun. Easy.

(410) 287 - 2915
MANAGER LLOYD RABUCK
75 NORTH EAST PLZ
NORTH EAST MD 21901

ST# 5450	Q# 00009050	IE# 50	TR# 00312
BOYS TEE	088530616977		3.47 X
BOYS TEE	088530616977		3.47 X
BOYS TEE	088530616978		3.47 X
BOYS TEE	088530616978		3.47 X
BOYS TEE	088530616978		3.47 X
BOYS TEE	088530616978		3.47 X
BOYS TEE	088530616978		3.47 X
BOYS TEE	088530616978		3.47 X
BOYS TEE	088530616978		3.47 X
QLT CRVD SI	007287910434		2.47 X
FELT	002898192103		0.23 X
FELT	002898192103		0.23 X
FELT	002898192103		0.23 X
FELT	002898192103		0.23 X
FELT	002898192103		0.23 X
FELT	002898192103		0.23 X
FELT	002898192103		0.23 X
FELT	002898192103		0.23 X
FELT	002898192103		0.23 X
SUBTOTAL			32.07
TAX 1	6.000 %		1.93
TOTAL			34.00
DEBIT TEND			34.00
CHANGE DUE			0.00

EFF DEBIT PAY FROM PRIMARY
34.00 TOTAL PURCHASE
ACCOUNT # ***** 9148 S
REF # 410100800059
NETWORK ID: 0000 APPR CODE 452604
TERMINAL # 20005335

04/11/14 16:23:04

ITEMS SOLD 17

IC# 3154 1105 1070 9070 0799



Our Guaranteed Low Prices
Are Unbeatable with Ad Match!
04/11/14 16:23:05

Cecil County Public Schools

BA-1

Budget Object Transfer Request for Approval

(Attach one copy of P-1 Requisition for items to be purchased)

Approval to transfer funds from one budget object to another budget object within the same category is requested as follows:

- 1) Transfer funds to small furn./trackable equip. for chromebook order, PO#160383
- 2) Transfer funds to classroom supplies for purchase of student chairs

Please round to the nearest whole dollar (exp: enter \$2 instead of \$1.99)

Account Description	Account Number	Amount TO	Amount FROM
Carry Over- SP.	01.04.01.0320.02.999.00		\$24,452.00
Supplies - Info. Tech.	01.04.01.0321.02.999.90		\$1,873.00
Sm. Furn./Trackable Equip.	01.04.01.0361.02.999.90	\$26,325.00	
Carry Over-SP	01.04.01.0320.02.999.00		\$1,380.00
Classroom Supplies	01.04.01.0321.02.999.00	\$1,380.00	
Totals from pages 1 & 2		\$27,705.00	\$27,705.00
(For additional lines, please use sheet 2) * The totals in the "TO" and "FROM" columns must be equal.			

Requested By: <u>Susi Supervisor</u>		2/16/2016
Principal or Instructional Coordinator		Date
Any School		
School		
Approved By: _____ Executive Director or Director _____ Date		Approved By: _____ Manager of Business Services _____ Date
** Routing ** Principal or Instructional Coordinator > Executive Director or Director > Manager of Business Services		

Cecil County Public Schools

P-1

General Requisition

PO #
140562

Cecil County Public Schools
201 Booth St., Elkton, Maryland 21921
Tel. #410-996-5429 / Fax #410-996-5137

Account # XX.XX.XX.XXXX.XX.XXX.XX

IF THIS IS A DONATION - WRITE "DONATION" ON ACCT# LINE

Date: 4/30/14

School/End User: Purchasing

Approved: _____

(Principal / Dept. Head Signature)

Ship to: Central Office

Note: Christina Klein

Vendor: <u>Douron, Inc.</u>
<u>220 Continental Dr., Suite 106</u>
<u>Newark, DE 19713</u>
Phone: <u>302-455-1892</u>
Fax: <u>302-455-1896</u>

Quantity	Description-Include Catalog Number	Unit Cost	Total Cost
	Per Quote #:123456 (Delivered and Installed Price)		\$0.00
			\$0.00
1	Hon #214 File Cabinet - 4 Drawer, Letter Size	\$241.23	\$241.23
	Color: Black		\$0.00
			\$0.00
1	Hon #34962 Teacher's Desk-30" x 60", Dbl. Ped w/ Center Drawer	\$312.18	\$312.18
	Color: Walnut/Black		\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
	SHIPPING AND HANDLING	\$68.95	\$68.95
Total for page 1			\$622.36
Grand Total pages 1-3			\$622.36

Approved: _____
(Instructional Coordinator)

Approved: Blodden
(Asst. Superintendent / Exec. Director)

Abby M. M...and
Additional Signature (s)

USE A SEPARATE SHEET FOR EACH VENDOR

Exhibit 25 - Purchasing Card Application

Cecil County Public Schools Purchasing Card Application			
Lois	M	Lane	
First Name	Middle Initial	Last Name	
Section 1: TO CHANGE AN EXISTING PURCHASING CARD ACCOUNT			
Purchasing Card Account Number:			
<input type="checkbox"/>	ACCOUNT CLOSURE: Reason: _____		
<input type="checkbox"/>	CHANGE NAME TO: _____		
<input type="checkbox"/>	CHANGE MONTHLY CREDIT LIMIT TO:	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	
<input type="checkbox"/>	CHANGE SINGLE TRANSACTION LIMIT TO:	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	
<input type="checkbox"/>	CHANGE LOCATION TO: _____		
FORM MUST BE SIGNED BY EMPLOYEE AND SUPERVISOR			
Section 2: TO APPLY FOR A NEW PURCHASING CARD			
To be completed by Applicant - ALL FIELDS REQUIRED			
1234	lmlane@ccps.org		Bookkeeper
Employee ID Number	Email Address		Job Function
Any School		Any School	
School/Department		Work Location/Home School	
Office Supplies, Classroom Supplies			
What type of purchases will be made with this card?			
Multiple Codes			
General Ledger Accounting Code (i.e., 01.04.01.0321.01.999.00 or "Multiple Codes")			
410-287-5555	410-996-1234		
Home Phone	Business Phone		
\$8,000.00	\$1,000.00		
Monthly Credit \$ Limit	Single Transaction \$ Limit		
<i>Lois M. Lane</i>	3/8/16	<i>CL K</i>	3/8/16
Employee Signature	Date	Supervisor Signature	Date
TO BE COMPLETED BY THE PURCHASING DEPARTMENT:			
Plan Administrator Approval	Date	Chief Financial Officer Approval	Date
Initials/Date entered in Visa Intellilink	Initials/Date Card Issued to C/H	Initials/Date of P-Card Training	

Exhibit 26 - Purchasing Card Transaction Log

Cecil County Public Schools Purchasing Card Transaction Log

Cardholder Name: Amy Capucio
 School/Department: Purchasing Department
 Approving Official: Kelly Wood
 Period Begin: 2 / 28 / 2014
 Period End: 3 / 27 / 2014
 Card Number: (last four digits) 1234

#	Purchase Date	Delivery Date	Purchase Amount	Merchant Name	Description	Audited by: Date:
1	3/3/2014	3/7/2014	\$ 451.25	School Specialty	Construction paper	
2	3/12/2014	3/12/2014	\$ 3.63	Wal-mart	Baggies	
3			\$			
4			\$			
5			\$			
6			\$			
7			\$			
8			\$			
9			\$			
10			\$			
			*Log Total \$ 454.88			
			*Statement Total \$ 454.88	*Log Total and Statement Total must equal.		

ENCLOSE ALL RECEIPTS AND MONTHLY STATEMENT IN ENVELOPE (Keep copy of statement for your records).
 Cardholder's Signature: [Signature]
 Approving Official's Signature: [Signature]

Date: 4/14/14
 Date: 4/14/14


Exhibit 27 - Purchasing Card Expense Report

Expense Report

Company: Cecil County Public Schools Name: Dec 13 Log
 Acct Holder: [REDACTED] Number: [REDACTED]
 Employee ID: [REDACTED] Exp. Rept Date: 11/28/2013
 Delegate(s): Purpose:

Txn Date	Merchant	Txn Amt	Curr	Bill Amt	Curr
Allocated To				All Amt	
Txn Type	Txn Desc	Approved by	Receipt?	Tax Ev?	
12/03/2013	Officemax Ct		169.45	USD	169.45 USD
Admin.Bus Supp.Supplies-cp.Unr 01.01.22.0322.00.999.92					
Card	Purchase Officemax Ct		Yes	No	
12/06/2013	Usi Ed Gov		51.79	USD	51.79 USD
Admin.Bus Supp.Supplies-cp.Unr 01.01.22.0322.00.999.92					
Card	Purchase Usi Ed Gov		Yes	No	
12/06/2013	Usi Ed Gov		409.79	USD	409.79 USD
Admin.Bus Supp.Supplies-cp.Unr 01.01.22.0322.00.999.92					
Card	Purchase Usi Ed Gov		Yes	No	
12/10/2013	Brooks Duplicator Comp		1,259.10	USD	1,259.10 USD
Admin.Bus Supp.Supplies-cp.Unr 01.01.22.0322.00.999.92					
Card	Purchase Brooks Duplicator Comp		Yes	No	
12/13/2013	Wb Mason		57.96	USD	57.96 USD
Admin.Bus Supp.Supplies-cp.Unr 01.01.22.0322.00.999.92					
Card	Purchase Wb Mason		Yes	No	
12/13/2013	Wb Mason		855.46	USD	855.46 USD
Admin.Bus Supp.Supplies-cp.Unr 01.01.22.0322.00.999.92					
Card	Purchase Wb Mason		Yes	No	
12/17/2013	Brooks Duplicator Comp		419.75	USD	419.75 USD
Admin.Bus Supp.Supplies-cp.Unr 01.01.22.0322.00.999.92					
Card	Purchase Brooks Duplicator Comp		Yes	No	

Expense Report Summary	USD
Total Card Transactions Expensed:	3,223.30
Total Cash Transactions Expensed:	0.00
Total Expensed:	3,223.30


 Submitted by

11/28/14
 Date

 11/28/14
 Approved by Date

Exhibit 28 – PNC Bank Billing Inquiry Form



Billing Inquiry Form

If you believe an item on your statement is in error, complete and sign this form. We must hear from you no later than 60 days after we send you the first bill on which the error or problem occurred. **Please be as complete as possible when explaining your inquiry and remember to include relevant documents. Insufficient documentation may delay the resolution of your inquiry. Also, please be sure to make a good faith effort to resolve with the merchant prior to filing a dispute.**

Primary Cardholder Name (Please Print) Christina Klein

Daytime Phone (410) 996-5429

Card No. 4715 1500 9999 0000

Transaction Date 4/1/2014

Posted Date 4/2/2014

Amount in question \$ 500,000.00

Merchant Name Ferreri's are Us

Please send completed form via
mail, fax, or email:
PNC
P.O. Box 2859
Kalamazoo, MI 49003-2859
or
Fax: 269-973-1688
Email:
billinginquiries@pnc.com

Primary Cardholder Signature Christina Klein Date 4/4/2014

Check the ONE box below that best fits your situation and supply the requested items or information.

- ☐ 1. A credit for \$_____ was not applied to my card number. (Attach credit slip)
- ☐ 2. The amount charged to my card number is incorrect. The correct amount is \$_____.
(Attach copy of the sales slip that shows the correct amount.)
- ☒ 3. I certify that the charge listed above was not made by me or any person authorized by me. Nor were the goods or services for this charge received by me or anyone authorized by me. (Attach detail letter outlining your attempts to resolve with merchant)
- ☐ 4. Although I did participate in a transaction with the merchant, I was billed for additional transactions that I did not authorize. The valid charge was billed to my card number on _____ (date). (Attach copy of the authorized sales slip)
- ☐ 5. I have not received the merchandise for this transaction. Expected date of delivery was _____ (date). I contacted the merchant on _____ (date) and the merchant response was _____. I have asked the merchant to credit my card number.
- ☐ 6. I have ☐ returned or ☐ cancelled merchandise/service on _____ (date) because _____. (Provide proof of return or cancellation number) _____.
- ☐ 7. Merchandise that was shipped arrived damaged and/or defective on _____ (date). I returned it on _____ (date). (Please provide merchant response)
- ☐ 8. My card was used to secure this purchase, however, payment was made by (circle one) cash, check or other credit card. (Please provide a legible copy of front and back of cancelled check, cash receipt or other card statement showing transaction.)
- ☐ 9. Other. A **detailed** letter of explanation is requested for any situation that does not fit one of the above categories. This may include, but is not limited to, goods that are defective, returned, or damaged (please describe the extent of the damage). Include copies of any signed receipts, invoices, or hotel cancellation numbers.
- ☐ 10. Please disregard the previous inquiry in the amount of \$_____. The matter is now resolved

I have reviewed the above information for Bank action.

X Ally Caporale
Program Administrator

Date 4/8/2014

Daytime Phone (410) 996-5431

**CECIL COUNTY PUBLIC SCHOOLS
PURCHASING CARDHOLDER LOST/STOLEN REPORT**

Date: April 30, 2014

PO#: _____

[illegible]

Approved: Donald Duck

Rev 4/2014 (Green)

CECIL COUNTY PUBLIC SCHOOLS

Notice of Transfer or Disposal of Furniture/Equipment

To: Purchasing Office - Department of Business Services

RETIREMENT

Retirement Location	Barcode # (If Applicable)	Description (Qty, Make Model, State Barcode # If Applicable)	Serial #	Activity Code

Retirement Activity Codes Include: (B) Broken (P) Parts (O) Obsolete (V) Vandalized (D) *Donation-Name of Recipient (S) *Sold/Salvage-Name of Recipient (T) *Theft-Police Report (*Activity Codes that require additional documentation)

TRANSFER

Transfer Location From:	Barcode # (If applicable)	Description (Qty, Make, Model, State barcode number if applicable)	Serial #	Transfer To Location
80	13000956	Two-Way Radio		PES-15

Notes: (Pick-up location, any other important details,etc): Item is in Purchasing.

Ben Franklin

Signature (Principal, Dept. Head
or Tech. Serv. Mgr.)

5/30/16

Date

Technology-Related Items
I have completed this work order:

Technician Signature

Work Order Number

Note: Upon receipt of this form, Purchasing will submit a work order request to the appropriate department for removal
Items should NOT be physically discarded by the school

<h2 style="margin: 0;">Cecil County Public Schools</h2> <h3 style="margin: 0;">Request to Purchase Equipment Using Local School Funds</h3>		
<p>ALL ITEMS WITH A UNIT COST EXCEEDING \$250</p> <p>The following items are tracked in the Fixed Asset system and will be barcoded:</p> <p>Sensitive items under \$5,000 (Per CCPS Fixed Asset Regulation)</p> <p>Depreciated Equipment Over \$5,000</p>		
<p><u>School Office Note: Original to Purchasing Department</u></p> <p>P-1 must be attached to the this document.</p>		
<p>Describe items, Name of Donor, make, model and serial number, if available:</p> <p>Laminex Minikote 27" Laminator from Nelson White</p>		
<p>How will items be used?</p> <p>Replace discarded laminator</p>		
<p>Estimated Purchase Price:</p>	<p><u>\$1,695.00</u></p>	
<p>Original Source of Funds:</p>	<p><u>American Legion Donation</u></p>	
<p>3/8/16</p>	<p>Any School</p>	<p><i>Hermione Chang</i></p>
<p>Date</p>	<p>School</p>	<p>Principal's Signature</p>
<p>SCHOOL OFFICE - DO NOT WRITE BELOW THIS LINE</p>		
<p>Request Approved By:</p>		
<p>_____</p> <p>Executive Director</p>		
<p>_____</p>	<p>_____</p>	
<p>Date</p>	<p>Title</p>	

Rev 6/2016

Exhibit 33 – Print and Distribution Job Request Form

CECIL COUNTY PUBLIC SCHOOLS PRINT AND DISTRIBUTION JOB REQUEST

Print & Distribution Services@ccps.org <Print Distribution Services@ccps.org>

Date Submitted Requested Completion Date/Time










Job Title Department/School

Contact Person/ Number Send Completed Job To

☐ **Rush Job (1-4 days)**

Not all options listed below are available for rush jobs. Contact the Print and Distribution Department for more information.

PLEASE SELECT ALL THAT APPLY

1. Paper Types: ☒ Regular Paper ☐ 3-Hole Punch Paper ☐ Card Stock ☐ Business Cards ☐ NCR Paper
☐ Envelopes ☐ Tabs ☐ 3-Hole Punch Tabs ☐ Poster/Banner ☐ Custom - Paper Provided
2. Paper Colors: ☐ Blue ☐ Cream ☐ Green ☐ Lilac ☒ Pink ☐ Salmon ☐ Turquoise ☐ Buff
☒ White ☐ Yellow ☐ Tan ☐ Goldenrod ☐ Cherry ☐ Gray
3. Covers: ☐ Regular Paper ☒ Card Stock ☐ Front and Back ☐ Front Only ☐ Back Only
4. Card Stock Colors: ☐ Blue ☒ Cream ☐ Green ☐ Lilac ☐ Pink ☐ Salmon ☐ Turquoise ☐ Buff
☐ White ☐ Yellow ☐ Tan ☐ Goldenrod ☐ Cherry ☐ Gray
5. Paper Sizes: ☒ 8 1/2 x 11 ☐ 8 1/2 x 14 ☐ 11 x 17 ☐ Poster: 22 x 30 ☐ Custom Banner: 22 x
6. Front/Back: ☐ 1 - 1 ☒ 1 - 2 ☐ 2 - 1 ☐ 2 - 2
7. Ink Settings: ☒ Black ☐ Color ☐ Blue Ink ☐ Red Ink
8. Stapling: ☐  ☐  ☐ 
9. Folding: ☐  ☐  ☐  ☐  ☐  ☐ 

10. Additional Options:

- ☐ Booklet (no more than 15 pages) ☐ Binding Combs ☒ Thermo-Binding
- ☐ 3-Hole Punch ☐ Laminating ☐ Distribution List Attached

NCR PAPER				
<input type="checkbox"/> 2	<input type="checkbox"/> 3	<input type="checkbox"/> 4	<input type="checkbox"/> 5	

Copies Needed Originals Submitted Total Pages

Special Instructions:

PRINT AND DISTRIBUTION USE ONLY

☐ 1 ☐ 2 ☐ Gest ☐ Color

Completion Date/Time

Rev. 6/2014

Exhibit 34 - Employee Attendance Card

ATTENDANCE SHEET 13-14

Cecil County Public Schools

ELKTON BLVD

NAME

Sue

Sally

1234

LAST

FIRST

EMPLOYEE ID NO.

PHONE

410-123-4567

JOB CODE

ADSEC

PAY PERIOD	MON	TUE	WED	THU	FRI	MON	TUE	WED	THU	FRI	TOT	PAY PERIOD	MON	TUE	WED	THU	FRI	MON	TUE	WED	THU	FRI	TOT
07/05/13	8/10	8/11	8/12	8/13	8/14	8/17	8/18	8/19	8/20	8/21		01/03/14	12/9	12/10	12/11	12/12	12/13	12/16	12/17	12/18	12/19	12/20	
07/19/13	8/24	8/25	8/26	8/27	8/28	7/1	7/2	7/3	7/4	7/5		01/17/14	12/23	12/24	12/25	12/26	12/27	12/30	12/31	1/1	1/2	1/3	
08/02/13	7/6	7/7	7/10	7/11	7/12	7/15	7/16	7/17	7/18	7/19		01/31/14	1/6	1/7	1/8	1/9	1/10	1/13	1/14	1/15	1/16	1/17	
08/16/13	7/22	7/23	7/24	7/25	7/26	7/29	7/30	7/31	8/1	8/2		02/14/14	1/20	1/21	1/22	1/23	1/24	1/27	1/28	1/29	1/30	1/31	
08/30/13	8/5	8/6	8/7	8/8	8/9	8/12	8/13	8/14	8/15	8/16		02/28/14	2/3	2/4	2/5	2/6	2/7	2/10	2/11	2/12	2/13	2/14	
09/13/13	8/19	8/20	8/21	8/22	8/23	8/26	8/27	8/28	8/29	8/30		03/14/14	3/17	3/18	3/19	3/20	3/21	3/24	3/25	3/26	3/27	3/28	
09/27/13	9/2	9/3	9/4	9/5	9/6	9/9	9/10	9/11	9/12	9/13		03/28/14	3/3	3/4	3/5	3/6	3/7	3/10	3/11	3/12	3/13	3/14	
10/11/13	9/16	9/17	9/18	9/19	9/20	9/23	9/24	9/25	9/26	9/27		04/11/14	3/17	3/18	3/19	3/20	3/21	3/24	3/25	3/26	3/27	3/28	
10/25/13	9/30	10/1	10/2	10/3	10/4	10/7	10/8	10/9	10/10	10/11		04/25/14	3/31	4/1	4/2	4/3	4/4	4/7	4/8	4/9	4/10	4/11	
11/08/13	10/14	10/15	10/16	10/17	10/18	10/21	10/22	10/23	10/24	10/25		05/09/14	4/14	4/15	4/16	4/17	4/18	4/21	4/22	4/23	4/24	4/25	
11/22/13	10/28	10/29	10/30	10/31	11/1	11/4	11/5	11/6	11/7	11/8		05/23/14	4/28	4/29	4/30	5/1	5/2	5/5	5/6	5/7	5/8	5/9	
12/06/13	11/11	11/12	11/13	11/14	11/15	11/18	11/19	11/20	11/21	11/22		06/06/14	5/12	5/13	5/14	5/15	5/16	5/19	5/20	5/21	5/22	5/23	
12/20/13	11/25	11/26	11/27	11/28	11/29	12/2	12/3	12/4	12/5	12/6		06/20/14	5/26	5/27	5/28	5/29	5/30	6/2	6/3	6/4	6/5	6/6	
												07/04/14	6/9	6/10	6/11	6/12	6/13	6/16	6/17	6/18	6/19	6/20	

For 10 month this attendance is due on 6/19/14

○ Denotes School Holiday for all Staff.

☐ Potential Inclement Weather Make-up Day's.

(If not used for make-up, schools closed for students and 10-month staff.)

ABSENCE CODES

☐ Denotes School Holiday for 10 month Staff.

- 1 Death in Immediate Family
- 2 Death Outside Of Immediate Family
- 3 Sick Leave 10 Month
- 4 Personal Leave

- 5 Legal (Subpoena)
- 6 Family Illness
- 70-79 Meetings
- 8 Religious Holiday

- 9 Field Trip
- 10 Professional Leave
- 11 Vacation SS
- 12 Vacation A & S

- 13 Sick Leave - 12 Month
- 14 Association Leave
- 15 Jury Duty
- 16 Leave Without Pay

- 17 Workers Comp
- 18 Military Leave
- 19 Comp Time
- 20 Administrative Leave

BEGINNING BALANCE:

SICK LEAVE 12

PERSONAL LEAVE 3

VACATION 12.5

(Rev. 06/13)

Exhibit 35 – Absence Code Listing

Cecil County Public Schools - Codes of Absence		
CODE	EXPLANATION	DOCUMENTATION REQUIRED BY PAYROLL
SB	SICK LEAVE BANK - Approved Sick Leave Days	SL Bank form approved by committee
01	FAMILY BEREAVEMENT - immediate family (see negotiated agreement) 5 days per death	None
02	FAMILY BEREAVEMENT - outside immediate family (see negotiated agreement) 2 days per death	None
03	SICK LEAVE - 10 Month Employees 10 days per year	None
04	PERSONAL BUSINESS LEAVE - 3 days per year	None
05	LEGAL - Witness for Board, Subpoenaed by State	Copy of subpoena
06	FAMILY ILLNESS - immediate family (child, parent, brother, sister, husband, wife, father-in-law, mother-in-law, grandparent, grandchild, great-grandparent) 10 days per year	None
08	RELIGIOUS HOLIDAY - 3 days per year	Request to the Department of Human Resources
09	FIELD TRIP	Reimbursement for substitutes
10	PROFESSIONAL LEAVE - requested by employee to attend	Copy of letter approved by appropriate Assoc. Supt.
11	ANNUAL LEAVE - Supporting Services	Annual leave request
12	ANNUAL LEAVE - A & S	Annual leave request
13	SICK LEAVE - 12 Month Employees 12 days per year	None
14	ASSOCIATION LEAVE	Copy of letter approved by Superintendent
15	JURY DUTY	Copy of letter from Clerk of Court certifying attendance
16	LEAVE WITHOUT PAY - requested in writing by employee PRIOR TO the date(s) of absence, approved by next-in-line supervisor and forwarded to H.R.	PDF from the Department of Human Resources
17	WORKERS COMP - accidental personal injury or occupational disease arising out of and in the course of assigned duties	Copy of accident report
18	MILITARY LEAVE	Copy of military orders
19	COMP TIME	Compensatory time sheet
20	ADMINISTRATIVE LEAVE - as dictated by the Assistant Superintendent of Administrative Services	
21	TESTING COVERAGE	None
22	OBSERVING CLASSES	None
23	MENTORING	None
24	TRANSITION	Long-term substitute request
25	VACANCY	None
70	MEETING W/SUB OUT OF BUILDING - requested by Coordinator/Principal to attend	Meeting time sheet from Instructional Coordinator
71	MEETING NO SUB OUT OF BUILDING - requested by Coordinator/Principal to attend	Meeting time sheet from Instructional Coordinator
72	MEETING W/SUB IN LOCAL SCHOOL - requested by Coordinator/Principal to attend	Meeting time sheet from Instructional Coordinator
73	MEETING NO SUB IN LOCAL SCHOOL - requested by Coordinator/Principal to attend	Meeting time sheet from Instructional Coordinator
74	TUST MEETING - requested by Coordinator to attend	Meeting time sheet from Instructional Coordinator
75	CHALLENGE MEETING - requested by Coordinator to attend	Meeting time sheet from Instructional Coordinator
77	CREATE MEETING - requested by Coordinator to attend	Meeting time sheet from Instructional Coordinator
79	I.E.P. MEETING - approved by Director to attend	Meeting time sheet from Principal
		Rev. (04/2014)

Exhibit 36 – Attendance Assignment (CSV file)

[illegible]

Exhibit 37 – Instructions to Format Attendance Assignment

PAYROLL ATTENDANCE FILE FORMATING INSTRUCTIONS	
OPEN FILE:	Double Click on CSV file
HIGHLIGHT:	Click to left of A and top of 1
FORMAT CELLS:	Hold your cursor between A and B until you get a cross "+" then double click
PAGE LAYOUT:	Orientation: Landscape Size: Legal
PRINT TITLES:	Sheet Tab: Rows to repeat at top: 1:6 Gridlines: by checking box Page Tab: by selecting "adjust to 95% normal size"
PRINT PREVIEW	Verify all columns appear on the report through the COMMENT column. CREATE A FOLDER: " PAYROLL TIME SHEETS"
FILE SAVE AS:	SAVE EACH FILE IN PAYROLL FOLDER: PR 6-24-2011 Save as Type: Excel Workbook SAVE PRINT ON LEGAL SIZE PAPER - REQUIRE SIGNATURE - SUBMIT TO PAYROLL

Exhibit 38 – Aesop Daily Report

Aesop - Daily Report

Page 1 of 2

Daily Report: Thursday, February 25, 2016

Type:	Absences and Vacancies	Report Date:	2/24/2016 11:04 AM
School(s):	Bainbridge Elementary	Username:	[REDACTED]
Employee Type(s):	All Employee Types		

0 Unfilled

Conf #	Name	School	Reason	Shift	Status	Created	Codes	
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There are no unfilled absences or vacancies for this date

4 Filled

Conf #	Name	School	Reason	Shift	Status	Substitute	Codes	Created
--------	------	--------	--------	-------	--------	------------	-------	---------

Teacher

197583695 Absence	[REDACTED] K Elementary Ed	Bainbridge Elementary Emp: 8:30 AM - 12:00 PM Sub: 8:30 AM - 12:00 PM	10M>72 Mtg-In Sc...	Half Day AM	No Approval Required	[REDACTED]	Bud Code: None Pay Code: None	2/18/2016 2:20 PM
197584195 Absence	[REDACTED] K Elementary Ed	Bainbridge Elementary Emp: 8:30 AM - 12:00 PM Sub: 8:30 AM - 12:00 PM	10M>72 Mtg-In Sc...	Half Day AM	No Approval Required	[REDACTED]	Bud Code: None Pay Code: None	2/18/2016 2:22 PM
197585734 Absence	[REDACTED] K Elementary Ed	Bainbridge Elementary Emp: 8:30 AM - 12:00 PM Sub: 8:30 AM - 12:00 PM	10M>72 Mtg-In Sc...	Half Day AM	No Approval Required	[REDACTED]	Bud Code: None Pay Code: None	2/18/2016 2:28 PM
198459240 Absence	[REDACTED] PK Elementary Ed	Bainbridge Elementary Emp: 8:30 AM - 12:00 PM Sub: 8:30 AM - 12:00 PM	10M>72 Mtg-In Sc...	Half Day AM	No Approval Required	[REDACTED]	Bud Code: None Pay Code: None	2/24/2016 8:40 AM

1 No Sub Required

Conf #	Name	School	Reason	Shift	Status	Created	Codes
--------	------	--------	--------	-------	--------	---------	-------

Operations

197500386 Absence	[REDACTED] Head Custodian	Bainbridge Elementary Emp: 8:30 AM - 3:45 PM	[REDACTED]	Full Day	No Approval Required	2/18/2016 9:03 AM	Bud Code: None Pay Code: None
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0 Cancelled

Conf #	Name	School	Reason	Shift	Created	Codes
--------	------	--------	--------	-------	---------	-------

Exhibit 39 - Substitute Sign In Report

Aesop

Page 1 of 1

Substitute Sign In

Date Range:	2/25/2016	Vacancy Reason(s):	All Vacancy Reasons
Type:	Absences and Vacancies	Vacancy Profile(s):	All Vacancy Profiles
School(s):	Bainbridge Elementary	Report Date:	2/24/2016 11:05 AM
Employee(s):	All Employees	Username:	
Employee Type(s):	All Employee Types		
Substitute(s):	All Substitutes		
Absence Reason(s):	All Absence Reasons		

4 Substitute Sign In				
Substitute	Signature	Start/End	Employee	Conf. #
Thursday, February 25, 2016				
Tony Callon Bainbridge Elementary	x	Half Day AM 08:30 AM - 12:00 PM Absence Reason: 10M>72 Mtg-In School	Junco, Jim Teacher External ID: 0000	197584195
Joy Greteach Bainbridge Elementary	x	Half Day AM 08:30 AM - 12:00 PM Absence Reason: 10M>72 Mtg-In School	Smith, Jan Teacher External ID: 0000	198459240
Lonnie Class Bainbridge Elementary	x	Half Day AM 08:30 AM - 12:00 PM Absence Reason: 10M>72 Mtg-In School	Smartie, Lorie Teacher External ID: 0000	197583695
Bainbridge Elementary	x	Half Day AM 08:30 AM - 12:00 PM Absence Reason: 10M>72 Mtg-In School	Teacher External ID: 0000	197585734

Exhibit 40 – Compensatory Time Sheet



*"Building a
Foundation for
Lifelong
Learning"*

CECIL COUNTY PUBLIC SCHOOLS

201 Booth Street • Elkton, MD 21921

Compensatory Time Accrual and Usage Time Sheet

Employee Name: Sally Sue Employee ID#: 1234 Supervisor Approval: Ben Franklin
Employee Signature: Sally Sue Pay Period Ending: 7/5/2014

Beginning Balance for this pay period:	Date of Accrual OR Usage	Department Head Initials of Approval	Reason for ACCRUAL (usage reason not required)	A Amount of Accrual Time at Straight Time	B Amount of Accrual Time at Time and one-half	C Total Accrual Time (Column A + Column B)	Amount of Time Used	Ending Balance for this pay period	Remarks
	6/30/2014		Special Project	1		1		1	
	7/1/2014		Special Project	1	1.5	2.5		3.5	
	7/5/2014					0	3.5	0	
						0		0	
						0		0	
						0		0	
						0		0	
						0		0	
						0		0	
						0		0	
						0		0	
						0		0	
						0		0	
						0		0	
						0		0	

Directions for use of this form:

1. Beginning balance for this Pay Period must agree with ending balance of last Compensatory Time Sheet submitted.
2. This form must be submitted to the Department Head at the end of the Pay Period in which time was either used or accrued.
3. Supervisor's initials column must be completed PRIOR to accrual or usage signifying their approval of time either ACCRUED or USED
4. The Fair Labor Standards Act requires non-exempt employees to be compensated at 1.5 hours for each hour worked above 40 in any one week. Therefore, for a 37.5 hour per week employee, the first 2.5 hours of earned compensatory time will accrue 2.5 hours; any hours worked beyond 40 hours per week will be compensated at the rate of 1.5 hours for each hour.

Revised 7/2014

Exhibit 41 – Exempt vs Non-Exempt Employees

Cecil County Public Schools	
Listed by Salary Schedule	
Exempt - Employees	Non-Exempt Employees
Accountant	Accounting/Payroll Clerk
Certificated A & S	Case Worker
Computer Programmer	Family Involvement Advisor
Nurse	Food Service Personnel
Support Supervisory	Interpreter
Teacher	Maintenance Personnel
	Office Assistant
	Operations Personnel
	Paraprofessional
	Secretary - 10 and 12-month
	Technology Technician
	Transportation - Driver,
	Instructor & Assistant
<p>Job titles do not determine exempt status. In order for exemption to apply, an employee's job duties and compensation must meet all the requirements of the Department of Labor regulations.</p>	

Exhibit 42 – General Assistant Time Sheet

CECIL COUNTY PUBLIC SCHOOLS PAYROLL DEPARTMENT
GENERAL ASSISTANT TIME SHEET GA-01.02.15.0051.06.999.00, GASPED- 01.06.15.0051.06.401.00 Charlestown Elementary

Pay Period 05/12/14 To 5/23/2014 Principal Signature: Ben Franklin

		Day	Mon	Tue	Wed	Thu	Fri	Mon	Tue	Wed	Thu	Fri	TOTAL	RATE	TOTAL	EMP.
		Date	5/12/14	5/13/14	5/14/14	5/15/14	5/16/14	5/19/14	5/20/14	5/21/14	5/22/14	5/23/14	HOURS	OF PAY	WAGES	INIT.
EMPLOYEE ID #	Name	Job Code														
000-00-1234	Sue, Sally	GA	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	15.00	11.51	172.65	SS-
		GA											0.00	11.51	0.00	
		GA											0.00	11.51	0.00	
		GA											0.00	11.51	0.00	
		GA											0.00	11.51	0.00	
000-00-1234	Sue, Sally	GASPED	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	10.00	11.51	115.10	SS.
		GASPED											0.00	11.51	0.00	
		GASPED											0.00	11.51	0.00	
		GASPED											0.00	11.51	0.00	
TOTAL													25.00	11.51	287.75	

Please Note: Time Sheets must be submitted bi-weekly on payday Friday.

Confidential

1

Rev. 7/2014
Printed 7/30/2014

Exhibit 43 – Meeting Time Sheet

CECIL COUNTY PUBLIC SCHOOLS PAYROLL DEPARTMENT

MEETING TIME SHEET

The purpose of this form is to report employee participation **DURING THE NORMAL WORK DAY** in an in-service, meeting, or workshop **AND** to report substitute coverage so that substitute wages are paid from the appropriate budgeted account number.

Name of Session: Math Curriculum

Date: 01/15/14

Purpose: Revise Math Curriculum - grade 5

Account Number: 01.03.09.0085.00.999.01

PARTICIPANTS	EMPLOYEE ID #	EMP. INITIALS	HOME SCHOOL	SUBSTITUTE REQUIRED		
				1/2 DAY	FULL DAY	NONE
1. Sally Sue	1234	S.S.	BVES	X		
2. Willy Who	5678	W.W.	GMES	X		
3. John Joe	9123	J.J.	HHES	X		
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11.						
12.						
13.						
14.						
15.						
16.						
17.						
18.						

Authorization:

<i>Bex Franklin</i>	<i>Tom Taylor</i>	<i>Beth Best</i>
Host/Originator	Funding Manager	Next-In-Line Exec. Dir. or Above
Verify Names/Employee ID <input checked="" type="checkbox"/>	Verify Acct# & Balance <input type="checkbox"/>	Executive Director or Assoc. Superintendent
Verify Dates/Hours Worked <input checked="" type="checkbox"/>	Verify Access to Acct <input type="checkbox"/>	

Please Note: This form must be submitted to the Payroll Dept. the work day following the activity.

Revised 7/2014

Exhibit 44 – Security and Games Management Time Sheet

CECIL COUNTY PUBLIC SCHOOLS SECURITY AND GAMES MANAGEMENT PAYROLL TIME SHEET

CLOCK OPERATOR <input type="checkbox"/>	TICKET SALES <input checked="" type="checkbox"/>	GAME MANAGER <input type="checkbox"/>
SCHOOL BASED SECURITY <input type="checkbox"/>	OTHER _____ <input type="checkbox"/> (SPECIFY)	

Jack Flat
EMPLOYEE NAME (Please Print)

Jack Flat
EMPLOYEE SIGNATURE

22222
EMPLOYEE ID NUMBER

Elkton High School
SCHOOL

DATE

[Signature]
PRINCIPAL'S SIGNATURE

ACTIVITY	DATES OF SERVICE
Basketball Game	2/17/2016
Wrestling Game	2/24/2016

TO BE COMPLETED BY PAYROLL DEPARTMENT	
TOTAL DAYS _____ X _____ RATE = _____ TOTAL WAGES	
JOB CODE _____	ACCOUNT CODE _____

Please Note: Time Sheets must be submitted bi-weekly on payday Friday.

Rev. 7.2014

Exhibit 45 - Standard (Pink) Payroll Time Sheet

CECIL COUNTY PUBLIC SCHOOLS PAYROLL DEPARTMENT STANDARD TIME SHEET			
This time sheet is not used for General Assistants, Food & Nutrition, Tutors, Summer School, or Security Games Management.			
MENTOR <input type="checkbox"/> CUSTODIAL OVERTIME <input checked="" type="checkbox"/> CUSTODIAL USE OF BUILDING <input type="checkbox"/> SECRETARIAL ASSISTANCE <input type="checkbox"/> TEACHER EXTENDED SCHOOL YEAR <input type="checkbox"/>	CONTRACTED SERVICES <input type="checkbox"/> SUMMER MAINTENANCE <input type="checkbox"/> SUMMER OPERATIONS <input type="checkbox"/> PARENT RESOURCE <input type="checkbox"/> OTHER: _____ <input type="checkbox"/>	FOR SUBSTITUTE USE ONLY SUBSTITUTE CUSTODIAN <input type="checkbox"/> SUBSTITUTE BUS DRIVER <input type="checkbox"/> SUBSTITUTE SECRETARY <input type="checkbox"/> SUBSTITUTE BUS ASSISTANT <input type="checkbox"/>	

Sally Sue _____
 EMPLOYEE NAME (PLEASE PRINT)

Sally Sue _____
 EMPLOYEE SIGNATURE

1234 _____
 EMPLOYEE ID NUMBER

BMMS _____
 SCHOOL

BI-WEEKLY
 PAY PERIOD 6 9 14
 MO. DAY YEAR

THRU 6 20 14
 MO. DAY YEAR

Ben Franklin _____
 PRINCIPAL OR DEPARTMENT HEAD APPROVAL

DATE	DAY	DAYS/HOURS WORKED	TOTAL HOURS	REMARKS <small>INDICATE FOR WHOM SUBSTITUTED, REASON FOR OVERTIME, USE OF BUILDING, ETC.</small>
	Sunday			
6/9/2014	Monday	3	3	Stripping floors
	Tuesday			
	Wednesday			
	Thursday			
	Friday			
	Saturday			
	Sunday			
	Monday			
	Tuesday			
	Wednesday			
	Thursday			
	Friday			
	Saturday			

TO BE COMPLETED BY PAYROLL DEPARTMENT	
TOTAL HOURS/DAY _____ X _____	RATE = _____ TOTAL WAGES
JOB CODE _____	ACCOUNT CODE _____

Please Note: Time Sheets must be submitted bi-weekly on payday Friday.

Rev. 7/2014
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Exhibit 46 – Summer School Time Sheet

CECIL COUNTY PUBLIC SCHOOLS PAYROLL DEPARTMENT
JUMP START - SUMMER PROGRAM

Bohemia Manor Middle School

BI-WEEKLY PAY PERIOD ENDING 8/1/2014

JUMP START - SUMMER PROGRAM

DATES 7/21/14 to 8/1/2014

ACCOUNT # 01.03.01.0062.21.999.32

ACCOUNT # 01.03.01.0062.21.999.32

															for Payroll			
PARTICIPANT	EMP ID #	HOME SCHOOL	HOURLY RATE	HOURS WORKED												TOTAL HOURS	EMP INITIALS	TOTAL WAGES
				M	T	W	Th	F	M	T	W	Th	F					
				7/21	7/22	7/23	7/24	7/25	7/26	7/27	7/28	7/29	7/30	7/31	8/1			
Sally Sue	1234	21	\$30.00	1		2			1	1		2		1	8	SS	240	
			\$30.00												0		0	
			\$30.00												0		0	
			\$30.00												0		0	
			\$16.22												0		0	
			\$16.22												0		0	

Ben Franklin

Program Coordinator/Principal

Beth Best

Director/Supervisor

Please Note: Time Sheets must be submitted bi-weekly on payday Friday.

Rev. 7/2014

Exhibit 47 – Tutor Time Sheet

CECIL COUNTY PUBLIC SCHOOLS PAYROLL DEPARTMENT

TUTOR TIME SHEET

The purpose of this form is to report employee time worked for Before School, After School, or Saturday **STUDENT PROGRAMS**.
Please indicate if working with students in a Teaching position: \$30.00

Thomson Estates Elementary School

BI-WEEKLY PAY PERIOD ENDING 01/17/14

Math Intervention

DATES 01/06/14 to 01/17/14

01.03.01.0062.xx.xxx.xx

01.03.01.0062.xx.xxx.xx

																			PAYROLL USE ONLY	
PARTICIPANT	EMPLOYEE ID#	HOME SCHOOL	POSITION (i.e., Teacher)	HOURS WORKED											TOTAL HOURS	EMP INITIALS	HOURLY RATE	TOTAL WAGES		
				M	T	W	Th	F	M	T	W	Th	F							
Taylor Swift	2345	17	Teacher		1	3					1	3				8	T.S.			
Carrie Underwood	6789	17	Teacher		1						1					2	C.U.			
Kate Hudson	3568	17	Teacher		1	1.5					1	1.5				5	K.H.			
																0				
																0				
																0				
																0				
																0				
																0				
																0				
																0				
																0				
																0				
																0				
																0				

Christopher Columbus
Program Coordinator/Principal

Ben Franklin
Director/Supervisor

Please Note: Time Sheets must be submitted bi-weekly on payday Friday.

REVISED 7/2014

Exhibit 48 - Volunteer Assistant Time Sheet

CECIL COUNTY PUBLIC SCHOOLS RECORD OF HOURS OF SERVICE

VOLUNTEER ASSISTANT

Valerie Volunteer
ASSISTANT NAME (Please Print)

Calvert Elementary
SCHOOL

Valerie Volunteer
ASSISTANT SIGNATURE

This time sheet covers the first of the month through the last working day of the month.
 Submit to Payroll at the end of each month.

DATE	DAY	HOURS PER DAY	HOURS SERVED PER WEEK
	SUNDAY		
2/1/2016	MONDAY	2	
	TUESDAY		
	WEDNESDAY		
	THURSDAY		
	FRIDAY		
	SATURDAY		
	SUNDAY		
2/8/2016	MONDAY	2	
	TUESDAY		
	WEDNESDAY		
	THURSDAY		
	FRIDAY		
	SATURDAY		
	SUNDAY		
2/22/2016	MONDAY	2	
	TUESDAY		
	WEDNESDAY		
	THURSDAY		
	FRIDAY		
	SATURDAY		
	SUNDAY		
2/29/2016	MONDAY	2	
	TUESDAY		
	WEDNESDAY		
	THURSDAY		
	FRIDAY		
	SATURDAY		
	SUNDAY		
	MONDAY		
	TUESDAY		
	WEDNESDAY		
	THURSDAY		
	FRIDAY		
	SATURDAY		
		TOTAL HOURS	

CECIL COUNTY PUBLIC SCHOOLS
PAYROLL DEPARTMENT

0084

Exhibit 50 – Grant Application Approval Form

CECIL COUNTY PUBLIC SCHOOLS GRANT APPLICATION APPROVAL FORM

Title of Grant (Program) High School Math Intervention Grant

Proposal Prepared By: Albert Einstein Date Prepared 05/30/2013

Source of Funds: ☒ State
☐ Federal
☐ Other: _____

Date Due to Funding Agency: 06/15/2013

Duration of Project: 07/01/2013 to 06/30/2014

Amount of Grant: \$50,000.00 ☒ Renewal
☐ New Grant

Synopsis of Grant:

This grant funding will provide math intervention activities to high school students at EHS, NEHS and PHS. These schools have large populations of at-risk students who need assistance in math skills in order to pass HSA requirements. Each school will provide after-school programs that need financial support for tutor salaries and fixed charges, student supplies, and student transportation.

Program Manager Responsible: Albert Einstein, Instructional Coordinator for Mathematics

Principal Approval: _____
(if funding is school-specific)

All "Assurance" statements required by the grantor have been reviewed closely and are included in the grant application attached.

Budget Prepared by: Albert Einstein Date: 5/30/13

Budget Reviewed by: Donald Reagan Date: 6/1/13

Chief Financial Officer's Approval: Theodore Roosevelt Date: 6/1/13

Associate Superintendent's Approval: Abraham Lincoln Date: 6/2/13

Superintendent's Approval: George Washington Date: 6/4/13

Rev. 02/12