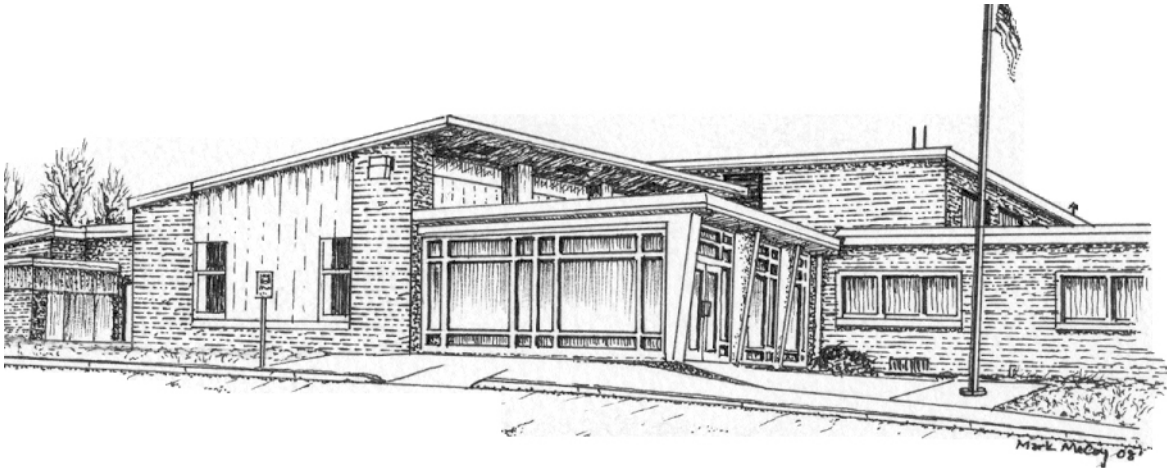


BUSINESS SERVICES HANDBOOK FOR CENTRAL OFFICES



*“Building a
Foundation for
Lifelong
Learning”*

CECIL COUNTY PUBLIC SCHOOLS
Department of Business Services
George Washington Carver Education Leadership Center
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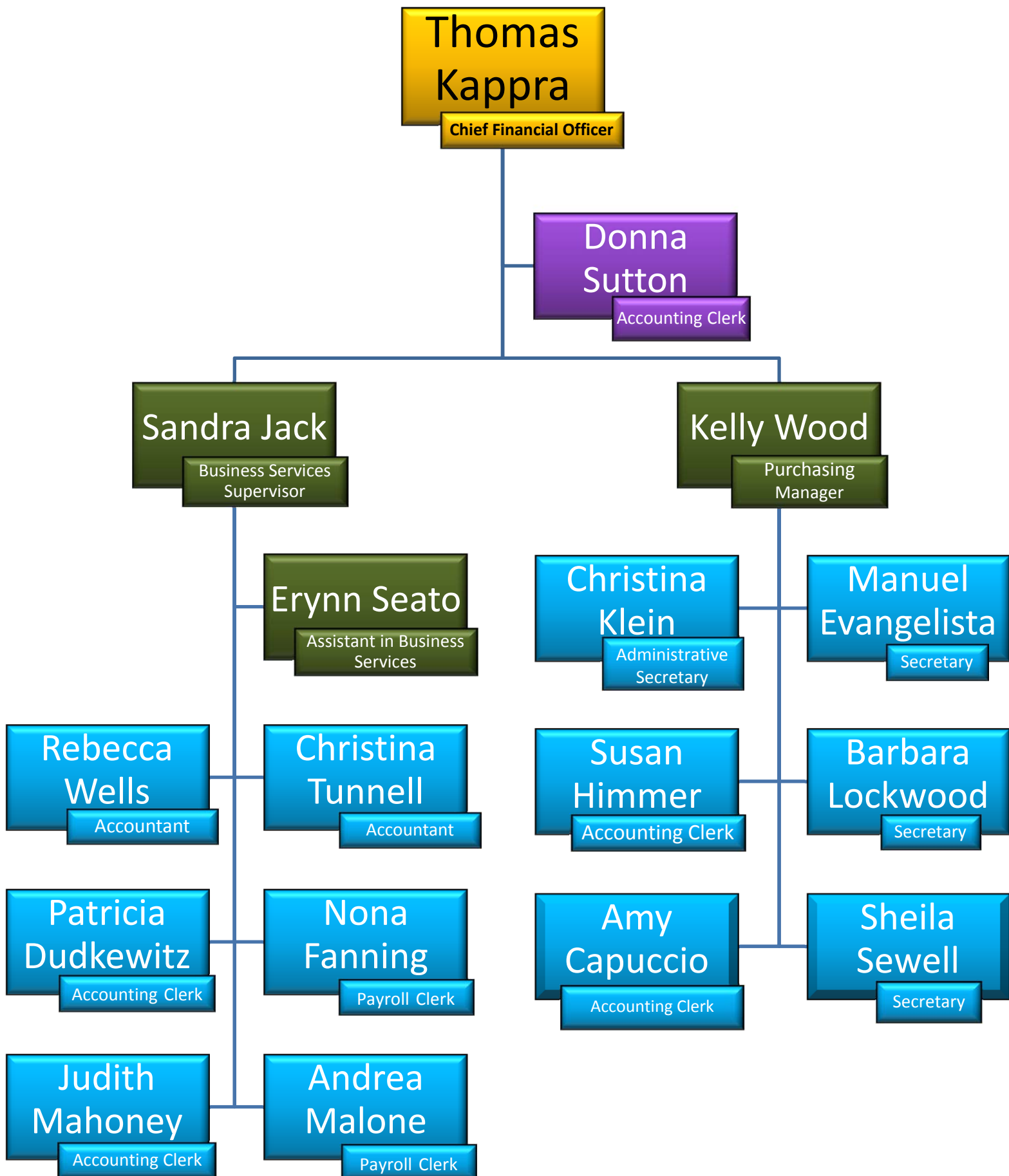
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BUSINESS SERVICES INFORMATION

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 (Remember to check the CIMS Account Balance Lookup first)	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 Becky Wells	5428 5427
Cost to purchase items for my school/office	Kelly Wood	5429
Vendor set up and maintenance Purchase order status (Remember to check CIMS for Status of Purchase Order)	Christina Klein Susie Himmer	5429 5431
Safety Data Sheets Fixed assets	Susie Himmer	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 Kelly Wood	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 Sheila Sewell Manuel Evangelista	5436 5436 5436

Other Resources in Business Services

Ascent – online access to CIMS
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
Webextender – lookup of paid invoices
Website – source of information, documents, and forms related to Business Services

MANAGEMENT AND RESPONSIBILITY

Management and Responsibility of Funds – Central Office

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 determined by the Board of Education's 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.

Fiscal Responsibility and Accountability:

- Ensure fiscal accountability of all funds in accordance with Board policies and regulations.
- Ensure processes are in place to adequately control the funds, including security over cash and records.
- Ensure every account maintains a positive balance.
- Initiate budget amendments (*BA-1* form) prior to making purchases, if necessary.
- Ensure purchases made are appropriate for the type of account charged (i.e., do not purchase classroom supplies from the meetings and conference account).
- Communicate appropriate financial procedures to staff members.
- Review financial reports from CIMS on a monthly basis.
- Notify the Superintendent and Chief Financial Officer immediately upon suspicion of fraud.
- Ensure invoices have the appropriate approval and are delivered to Business Services in a timely manner.
- Ensure financial activity related to the expenditure is recorded correctly.
- Review monthly transaction reports and purchasing card logs for accuracy, and advise Business Services of any discrepancies.

Chart of Accounts:

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

CASH COLLECTION AND DEPOSIT

Procedures for Cash Collection and Deposit

General Information:

- Individuals collecting funds must submit those funds daily in a sealed *Cash Collection Envelope* (CCE) to Business Services with the following information (Exhibit 1):
 - Amount collected
 - A record of from whom the funds were collected
 - Reason for collection of funds
 - Account number to be credited
 - Date
 - Name and signature of the individual who turned in the funds
- Cash must be submitted as received (i.e., exact currency; do not make change from cash collected).
- Expenditures must never be paid from the cash collected.
- Personal checks must not be cashed.
- Board cash should not be sent through the pony. Personal cash sent through the pony is at sender's risk.
- All checks are to be stamped "For Deposit Only" on the day they are received in the Business Services department. Checks are not to be held without having this restrictive endorsement stamped on the back of the check.
- Business Services is to make deposits daily.
- All funds pending deposit are to be secured in a locked location. The use of locked location for overnight storage of funds should be kept to a minimum. Funds should never be left unattended or accessible to unauthorized personnel.

Issuing a Receipt:

- A receipt must be issued every time cash funds are received. If computer generated receipts are not available, a pre-numbered receipt must be issued.
- At a minimum, receipts should be in triplicate.
- Receipts should be issued in the name of the individual turning in the funds and in strict numerical order.
- Only one receipt book per department/office suite should be in use at a time (for use when a computer generated receipt is not available).
- A receipt should not be altered. If there is an error, void and retain all copies of the receipt and produce a new one.

Non-sufficient Fund (NSF) checks:

- Notices for deposited checks returned from the bank due to non-sufficient funds will be sent to the individual who collected the funds. It is their responsibility to collect the replacement funds in cash.
- The Department of Business Services will remove the payment from the general ledger.
- When the cash replacement is collected, the deposit of those funds will be to the same account as the original payment.
- Checks should no longer be accepted from an individual who has presented a non-sufficient fund check.

Collection of Maryland Retail Sales Tax:

- Departments that engage in fundraising activities (i.e., Destination Imagination; art auction) or have taxable sales must collect sales tax and identify that amount at the time of deposit.

- The CCPS license number is used to make tax free purchases for resale and to remit tax collected on the sale of those items. A Resale Certificate must be presented to the merchant at the time of purchase (Exhibit 2).
- Sales tax will be remitted to the State of Maryland by the Department of Business Services.
- Examples of taxable merchandise include, but are not limited to:
 - Artistic Work
 - Books
 - Candy
 - Flowers
 - School supplies
 - Spirit wear items
 - Vending machine items
- Examples of tax exempt items include, but are not limited to:
 - Cookies and other baked goods
 - Cheese and meat products
 - Nuts
 - Pizza kits
 - Popcorn and other snack foods
 - Vegetable plants and seeds

Gifts and Donations:

- Gifts and donations cannot be solicited without prior approval from the Superintendent.
- Contact the Department of Business Services prior to accepting gifts and donations.
- 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 of this handbook for additional information.
- Donations to governmental agencies may be tax deductible. A letter can be sent to the donor to certify we are a component unit of Cecil County, Maryland government (Exhibit 3).
- Departments accepting gifts and donations should acknowledge receipt by sending a letter of appreciation to the donor. A copy of the letter should be maintained for auditing purposes.

Admissions Procedures:

Issuing Cash Box Funds:

- Cash box funds are established to make change for customers during events that charge admission or sell items.
- When creating a cash box, a general voucher payable to the person responsible for the activity should be completed no less than two days prior to the event. Contact Business Services for the proper account number and include a purpose on the general voucher. A metal lockable cash box is available in Business Services for your use.
- Purchases may never be made from the cash box funds.
- Money may not be borrowed from the cash box funds.
- A *Record of Admission Receipts* form (Exhibit 4) will be distributed with each disbursement for cash box.
- The person collecting funds for the event must always count the funds in the cash box prior to and following the event.
- When not in use, the cash box should be kept locked and in a secure location.
- The cash box funds must be returned to Business Services in full the next business day or at the conclusion of the event detailing the issued date and purpose.

Ticket Sales:

- 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 and 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 into Business Services 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 Admission Receipts* form (available in Business Services) must be completed and signed at the conclusion of the event by the person collecting the funds (Exhibit 4). Another representative must verify the funds collected and sign the *Record of Admission Receipts* form. All parts of the *Record of 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 Admission Receipts* form must be prepared. The individual entrance records must be maintained with this consolidated form as back-up documentation.
- All cash receipts must be placed in a locked or secure location as determined by the facilitator of the event.
- The Department of Business Services will verify and sign the *Record of 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 Admission Receipts* form, it will be reported to the CFO immediately.

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CASH DISBURSEMENTS

Procedures for Cash Disbursements of Board of Education Funds

General Information:

- Funds are available through budgeted accounts in the CCPS centralized accounting system called CIMS.
- 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.”

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 system (Exhibit 5).
- The Sales and Use Tax Exemption Number is not to be used for fundraising activities or expenses using Social Committee funds.

Vendor Information:

- CCPS 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, 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.
- Provide the *CCPS Substitute W-9 and Debarment Form* available on the Business Services website to any new vendor (Exhibit 6). The vendor supplies the information needed to send a 1099 on the W-9 form.
- Payments will not be made to vendors until a W-9 form is received.
- When a W-9 is received, the Purchasing Department will update vendor records to include the unique Tax Identification Number from the W-9.
- 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
- 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 7 for answers to frequently asked questions regarding 1099s.

Disbursement Methods:

There are six methods to spend funds:

- Invoice Payment
 - Goods or services are ordered from a vendor and an invoice is received for payment.
 - All invoices should 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 should be utilized to record the above information. All invoices must evidence receipt of goods or services (Exhibit 8). 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.
 - 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.
 - 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 documents are 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)
 - Staff may apply for a P-Card to make purchases.
 - 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 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 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 (Exhibit 9). The Vendor Number is the Employee's ID number when the employee is being reimbursed.
 - The employee may be required to provide proof of payment such as a bank statement or canceled check, etc.
 - Maryland 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 (i.e., 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 *Travel Reimbursement Voucher* indicating the reason for the travel, the amount due, and the Board account number to be charged (Exhibit 10).
 - 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.

CIMS Account Numbers:

- 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 Business Services website.
- Appropriate staff members have access in CIMS to review and input financial activity for their individual department. This access provides the capability to review account activity and balances, enter and receive POs, search vendor information, and print expense reports. Contact the Manager of Business Services to request additional access in CIMS.

Budget Amendments:

- A request to move budgeted amounts between accounts may be made through a budget amendment process.
- If funds are not available in an account, a *BA-1* form (Exhibit 11) 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 charged.
- 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 an Executive Director or Director before being processed by the Department of Business Services.
- A *BA-1* form will correct a 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.

Financial Reports:

- Schools/Departments/Grant managers historically have received a CIMS monthly report that summarizes financial status at the end of every month. This computer generated printout shows all of the relevant accounts recorded in CIMS, reflecting budgeted amounts, expenses to date, encumbrances, and available balances.
- The Business Services Reporting System at <http://apps.ccps.org/bsrs/> provides a web based reporting function. This web based option was introduced in the 2014/2015 school year and will eventually replace the CIMS reporting.
- Reports should be reviewed each month for accuracy.

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 never 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, items will either be bid through the Purchasing Department, or may be quoted by the end user. These quotations shall be attached to the purchase documentation for future reference.
- Competitive procurements are solicited as follows:
 - More than \$25,000 - Sealed Bids
 - 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.
 - \$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 12).
 - 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. 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 6) 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 should not 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 list must be reported to the vendor immediately by the person placing the order.
- The receiving document should 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 approving official 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 approving official. 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 13).
- 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 approving officials.
- 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.
- 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.
- The merchant must deliver all items purchased by telephone order in a single delivery, within the 30 day billing cycle. The order should not be placed without this assurance.
- 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 approving official 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:
 - 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)
- Contracted services to an individual
- Personal purchases
- Gift cards
- Third Party Billers
 - Cardholders are not permitted to set up an account with a third party biller (i.e., 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 (i.e., 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 approving official 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 approving official 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.
- 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 14). Cardholders who do allocate must create and print an expense report from the Visa Intellilink website (Exhibit 15).
- A transaction log (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 a transaction log (envelope)/expense report.
- The transaction log (envelope)/expense report must include the original credit card bank statement and all original itemized receipts that correspond to that statement.
- Transaction logs (envelope)/expense reports are due to the approving official by the 10th of the month.
- The signature of the approving official on the transaction log (envelope)/expense report confirms the official's approval.
- The Purchasing Department will send a report of purchasing card expenditures for each department to the approving officials after the end of the 30 day billing cycle. This report will list all transactions made during the billing cycle related to each department's general ledger discipline, even if the purchases were made by a school. The approving official will sign the report to indicate acknowledgement of the purchases, attach a copy of the departmental signed transaction logs (envelope)/expense reports, and send to the Purchasing Department for the audit file.
- Transaction logs (envelope)/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.
- Contact PNC Bank at 1-800-685-4039 if the supplier is uncooperative.

- Send the inquiry form available on the Purchasing Department website to the Purchasing Card Administrator in the Purchasing Department without delay (Exhibit 16).
- 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 17).
- 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.
- Wal-Mart 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 Disbursement 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>.

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://dbs.ccps.org/purchasing/purchasing.html>.

Purchase Orders - Processing:

- The *P-I* form, available on the Purchasing website (Exhibit 12), should be used to obtain all the required information to place an order and used as back-up 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 (i.e., attachments, quotes, etc.) must be forwarded to the Purchasing Department as back-up 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 back-up 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 back-up.

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 Disbursements Methods under the Cash Disbursements section)

Procedures for Employee Reimbursement:

(See Disbursements 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-6 form obtained from the Instructional Coordinator for Media and Educational Technology.

Fixed Assets

(Refer to Policy: DID)

- 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 18).
- 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 department supervisor.
- 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 (0601) - Barcode is required

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

A fixed asset is defined as a tangible item 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
- Delivered and installed unit cost (not total quantity cost) of \$5,000 or more

Sensitive Items (0361) - 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
- Delivered and installed unit cost (not total quantity cost) of less than \$5,000

*Sensitive Items List

The list detailed below will be reviewed and evaluated annually to ensure proper accounting. If you have any questions regarding the classification of an item (supply, sensitive item, or equipment) and/or the account number to be used, contact the Purchasing Department.

- Trackable items regardless of unit cost (0361) - Examples include but are not limited to:
 - Copier
 - Desktop computer
 - Document camera
 - Electronic reader devices (i.e., Nook, Kindle, iPad, iPad Touch, iPod)
 - File server
 - Gaming system
 - LCD projector
 - Laptop computer
 - Mobile lab cart
 - Printer
 - Scanner
 - SMART Board
 - SMART Table
- Items with \$500 per unit minimum (0361) - Examples include but are not limited to:
 - A/V equipment (i.e., PA system, transmitter)
 - Building services equipment (i.e., floor scrubber)
 - Camera/Video camera
 - Fuel-driven equipment (i.e., snow blower, lawn mower)
 - Safety equipment (i.e., defibrillator, evacutrac)
 - Student-use equipment needed for the delivery of educational programs, such as: Special Education equipment, science laboratory equipment instruments (i.e., oscilloscope), musical instruments (i.e., tuba, oboe), or gym mats
 - Television

Supplies / Materials of Instruction (0321/0322) – Barcode is not required

A supply item is defined as any individual item, article, or material not included in the sensitive items category and is less than \$5,000 in value. Examples include but are not limited to:

- Paper, pencils, art supplies, workbooks, tapes and cartridges
- Small machines/tools/furniture (i.e., calculators, overhead projectors, hand tools, and individual desks and chairs)
- Small technology-related devices purchased separately (i.e., mouse, keyboard, monitors, Senteos, airliners, external hard drive, and flash/pin drives)
- Other items consumed or depleted in use
- 0321/0322 Supplies (with the exception of sensitive items):
 - Min. Value Furniture/Equipment \$1 - \$999
 - Min. Value Computers/Peripherals N/A
 - Min. Value Cameras \$1 - \$499

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 *P-76* form. The *P-76* form must be signed by the building administrator or department head (Exhibit 19).
- 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.

Safety Data Sheet (SDS)
(Formerly called Material Safety Data Sheet)

- Products with a chemical composition are subject to the Occupational Safety and Health Act (OSHA) requirements for SDS (Exhibit 20).
- This covers a wide variety of products and materials, some of which are easily identified because of obvious health hazards (i.e., paint, hand sanitizer, glue, bleach, lab chemicals) and require a SDS. Some chemicals are not so easily identified but also require a SDS (i.e., toner, correction fluid, computer screen cleaners, dry erase markers, and hand soap).
- In order to facilitate the acquisition of SDS on chemicals acquired and used in the school system, key personnel are asked to review their internal procedures.
 - The Purchasing Department will obtain a SDS for products with a chemical composition purchased by using a PO.
 - Employees are required to complete a *SDS Request* form for the products with a chemical composition purchased by methods other than a PO (i.e., P-Card, personal funds) (Exhibit 21).
 - Products with a chemical composition purchased by methods other than purchase orders are subject to OSHA requirements for SDS (i.e., local purchase, P-Card, items personally purchased by staff members).
 - OSHA requirements state that any chemical used and/or stored in any building must have a SDS on file in an employee-accessible area at that location and kept in a complete file at the Central Office.
 - Any product with a chemical composition kept for personal use in a desk drawer or file cabinet would not be subject to SDS requirements. Items displayed on a desk, in a restroom, or used in an office/common area in a building become a viable chemical in that building and are subject to SDS requirements.
 - A report is filed with OSHA every two years containing a chemical listing, floor plan, and use of the chemical product for each location in the school system.
 - The *SDS Request* form is used to initiate the acquisition of SDS from the Purchasing Department and is available electronically on the Purchasing Department website or upon request.
- Prior to the submittal of an invoice, review that submission for products that may need a SDS.
 - When in doubt, submit a completed *SDS Request* form.
 - The Purchasing Department will research the item for sheets on hand.
 - Review the purchasing card logs submitted by you, or for your approval, for items requiring SDS. These logs typically do not go into great detail about individual items. The cardholder may need to be questioned as to specific items.
 - Payment will be delayed until the *SDS Request* form has been completed in its entirety and submitted to the Purchasing Department.

PRINT AND DISTRIBUTION

Procedures for Print & Distribution Services (PDS)

Print & Distribution Job Request:

- The *Print & Distribution Job Request* form, available on the Business Services website at <http://dbs.ccps.org/PrintandDistribution/PrintandDistribution.html>, must be used to request a job through PDS (Exhibit 22).
- 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
 - 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.

Paper:

- Letter/legal white paper can be requested from PDS by the ream or case. A request must be made by contacting the custodian.
- Paper typically kept in-stock for job requests:

Paper	Cardstock
Letter – white and basic colors	Letter – white and basic colors
Legal – white	Ledger – white
Ledger – white and some colors	

- Other colors may be available upon request.

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.

Mail/Postage:

- Outgoing mail at the Carver Center is picked up in each department three times a day and needs to be clearly identified with a forwarding name and location.
- Incoming mail at the Carver Center is delivered two times a day.
- Federal mail is delivered and picked up once a day by the Post Office in PDS.
- Envelopes needing postage must have the flap closed in order for the postage meter to stamp and seal the envelope.
- Items considered heavy, big, or bulky should be delivered to PDS by contacting the custodian.

Vendor Deliveries:

- All deliveries are to be made to the PDS double doors.

- Notify PDS of the arrival date and distribution action plan for large deliveries.

Small Parcel Delivery (Pony):

- Unless otherwise noted by the Maintenance Department, the Pony mail runs specific hours and times daily.

Morning Schedule			Afternoon Schedule		
Location	Arrival*	Departure*	Location	Arrival*	Departure*
Elkton Blvd.		6:00 AM	Elk Neck	10:00 AM	10:03 AM
Carver Center	6:10 AM	6:13 AM	North East High	10:15 AM	10:18 AM
Maintenance	6:15 AM	6:17 AM	North East Elem.	10:21 AM	10:24 AM
Elkton High	6:23 AM	6:26 AM	North East Middle	10:27 AM	10:30 AM
Elkton Middle	6:29 AM	6:32 AM	Charlestown	10:37 AM	10:40 AM
Bo Manor	6:45 AM	6:48 AM	Perryville Elem.	10:52 AM	10:55 AM
Cecilton	7:02 AM	7:05 AM	Perryville Middle	10:57 AM	11:00 AM
Chesapeake City	7:20 AM	7:23 AM	Perryville High	11:04 AM	11:07 AM
Holly Hall	7:33 AM	7:36 AM	Bainbridge	11:14 AM	11:17 AM
Thomson Estates	7:46 AM	7:49 AM	Conowingo	11:36 AM	11:39 AM
County Bldg.**	7:59 AM	8:02 AM	Rising Sun Elem.	11:50 AM	11:53 AM
Gilpin Manor	8:10 AM	8:15 AM	Rising Sun Middle	11:56 AM	11:59 AM
Cecil Manor	8:25 AM	8:30 AM	Calvert	12:09 PM	12:12 PM
Providence	8:40 AM	8:45 AM	Rising Sun High	1:00 PM	1:03 PM
Cherry Hill	8:47 AM	8:50 AM	Bay View	1:10 PM	1:12 PM
Kenmore	8:51 AM	8:54 AM	CCST	1:15 PM	1:17 PM
Leeds	9:04 AM	9:07 AM	Public Library**	1:35 PM	1:37 PM
Elkton Blvd.	9:14 AM	9:30 AM	Health Dept.**	1:40 PM	1:42 PM
Carver Center	9:40 AM	9:45 AM	Carver Center	1:46 PM	1:54 PM
			Maintenance	1:56 PM	2:10 PM
			Elkton Blvd.	2:20 PM	2:30 PM

* All times are approximate

** Tues/Thurs delivery days

- The Pony returns to the Carver Center at 9:40 a.m. for any drop-offs received from the morning schedule and picks up mail for the afternoon schedule.
- The Pony returns to the Carver Center at 1:46 p.m. for any drop-offs received from the afternoon 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. 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.

Employee Attendance:

- Employee attendance cards are available to attendance reporters at the beginning of each fiscal year (Exhibit 23). An alternative method of tracking employee attendance may be used if approved by the Payroll Department.
- Attendance cards or an alternative method are to remain with the attendance reporter and be used to consolidate time worked and absences for each employee for the entire school year.
- The correct code should be used to record each absence (Exhibit 24).
- 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:

- Attendance Assignment/CSV files will be e-mailed to the attendance reporter on the Monday following pay day (Exhibit 25). 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 26).
- 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.
- Attendance Assignment/CSV reports must be signed by the supervisor. In the absence of the supervisor, a leadership team member 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 27); select the appropriate date; and review the report. This report shows all absences, confirmation numbers, and dates.
- Compare attendance cards or alternative method of tracking to the "Daily Report" from Aesop; check half-day or full-day absences and absence codes; edit records appropriately; and save changes.

- Select “Reconcile Absence/Vacancies” from your Aesop homepage to check reconciled and unreconciled records. If all records have been verified, choose “Reconcile All.”
- On pay day Friday, enter beginning and ending date for the pay period. This will allow you to see jobs that were late additions for the reporting period.
- 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.

Late Reporting:

- Absences may be called in 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.

Compensatory Time Sheet:

- This time sheet is used to report approved compensatory time accrued and used by non-exempt employees (Exhibit 28). Exempt employees are ineligible for compensatory time (Exhibit 29).
- 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 30).
- 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 31).
- 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.

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 32).
- 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.

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 33).
- Designate the job code 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 34).
- 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.

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 35).
- The instructor/presenter must use the area designated for Instructor/ Presenter.

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 CIMS. The Department of Business Services will create a unique budget number and account system to track the grant financial activity.

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 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 website. The form provides grant summary information and requires signatures of approval prior to submission (Exhibit 36).
- 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 nor 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, the "Restricted" report will be sent to the Grant Manager by the Department of Business Services summarizing 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.
- All grant funds must be fully spent or encumbered by the grant ending date. 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 into CIMS 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 seven 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

EXHIBITS

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Exhibit 1 – Cash Collection Envelope (Front & Back)

Handed in by: Molly Brown Signature M. Brown Date: 3/6/13

Bills		
	Qty	Total
\$1		
\$2		
\$5	<u>2</u>	<u>10.00</u>
\$10	<u>1</u>	<u>10.00</u>
\$20	<u>10</u>	<u>200.00</u>
\$50		
\$100	<u>1</u>	<u>100.00</u>
Total bills \$ <u>320.00</u>		

Rolled Coin		
	Qty	Total
1¢		
5¢		
10¢		
25¢		
50¢		
\$1		
Total Rolled Coin \$ <u>-</u>		

Loose Coin		
	Qty	Total
1¢		
5¢		
10¢		
25¢		
50¢		
\$1		
Total Loose Coin \$ <u>-</u>		

Total Cash \$ 320.00 Total Checks \$ 1135.00 Total Deposit \$ 1455.00
 (See reverse side to itemize by payor) (See reverse side to itemize)

Reason for payment (consolidate payments by reason/account number)	Acct #	Amount
<u>Summer School - Secondary</u>	<u>01.22.00, 4111.00, 913.32</u>	<u>1455.00</u>

Business Services Use: Verified by: _____ Date: _____ Receipt # _____

Payor Name	Check		Cash Amount	Totals
	Amount	Name (if different)		
<u>Amelia Earhart</u>	<u>320.00</u>		<u>320.00</u>	<u>1135.00</u>
<u>Henry Ford</u>	<u>640.00</u>			
<u>Elvis Presley</u>	<u>175.00</u>			
<u>Louis Armstrong</u>				
				<u>320.00</u>
Totals				

Exhibit 2 – 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

Richard Dreyfus

02091378

3/24/14

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 3 – Tax Deductible Donation 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

March 21, 2014

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,

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 3 cont. – Tax Deductible Donation 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 900 North East Road North East, MD 21901
Perryville Elementary 901 Maywood Avenue Perryville, MD 21903	Providence School 3035 Singerly Road Elkton, MD 21921

Exhibit 4 – Record of Admission Receipts

RECORD OF ADMISSION RECEIPTS

AT DOOR SALES ONLY

DATE <u>4/2/14</u>	EVENT <u>All County Chorus</u>
---------------------------	---------------------------------------

TICKET INFORMATION

	<u>Adult</u>	<u>Student/Senior</u>
Ticket Cost	<u>7.00</u>	<u>3.00</u>
Color Used	<u>Orange</u>	<u>Blue</u>
Ending #	<u>118694</u>	<u>109335</u>
Beginning #	<u>118626</u>	<u>109162</u>
Number Sold	<u>68</u>	<u>173</u>

FINANCIAL INFORMATION

	<u>Qty.</u>	<u>Price</u>			
# Adult Tickets Sold	<u>68</u>	x <u>7.00</u>	=	<u>476.00</u>	
# Student/Senior Tickets Sold	<u>173</u>	x <u>3.00</u>	=	<u>519.00</u>	
Total Tickets Sold	<u>241</u>			\$ <u>995.00</u>	(A)

TO BE COMPLETED BY THE PERSON COLLECTING FUNDS AND EVENT FACILITATOR AT THE END OF THE EVENT

Total cash count at end of event \$	<u>1296.00</u>
Less beginning amount	<u>300.00</u>
Cash received for this event	<u>996.00</u> (B)
Over/(Under) Cash rec'd - Tickets sold (B-A) \$	<u>1.00</u>

Signature Verification

<u>Peter Branchot</u> <u>4/2/14</u> Money Collector Date	<u>Kelly Clarkson</u> <u>4/2/14</u> Event Coordinator Date
----------------------------------------------------------------------------------	------------------------------------------------------------------------------------

TO BE COMPLETED THE FOLLOWING BUSINESS DAY

Signature Verification	
Business Services Staff	Date

Distribution: White - Hand in with funds
 Yellow - Administrator or Event Coordinator on duty
 Pink - Money collector

Rev. 04/14

Exhibit 5 – Sales and 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 6 – CCPS Substitute W-9 and Debarment Form



*Building a
Foundation for
Lifelong
Learning*

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

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

Substitute W-9

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 no longer a U. S. citizen or other U. S. person*, and
2. The FATCA code(s) entered on this form (if any) indicating that I am from FATCA reporting is correct.
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: _____

Revised 3/2014

Exhibit 6 cont. – CCPS Substitute W-9 and Debarment Form

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 Suspension 34 CFR 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 ON NEXT PAGE)

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

INSTRUCTION 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 perspective lower tier participant shall provide immediate written notice to the person to whom 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.

Exhibit 7 – Frequently Asked Questions Regarding 1099s

Question	Answer
How often do we have to update our W-9 forms on file?	The W-9 form is required to be updated only when you know the information has changed or may be incorrect (i.e., 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 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.

Exhibit 8 – Invoice Payment



Please Remit Payment to:

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

INVOICE

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: RJB 4/22/14
Amount \$ 98.99
DL 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

[illegible]

Lynda
4/15/14

Emp # 208

Vendor # Ashly Hamilton

Submitted by: Ashly Hamilton

Approved by: [Signature] g. Clark

Acc#

Amount

01-04010321-14-999.90 \$ 32.07

\$

\$

\$

\$

Costumes for
Integrated Art. Lela

Fast, Fun, Easy.

C 410 3 283 2915
MANAGER LLOYD RABUCK
25 NORTH EAST PLZ
MURRIH EAST MD 21901

STA 545D	GW 00009650	HA 50	TRA 00312
BOW TEE	088530516977		3.47 X
BOWS TEE	088530516977		3.47 X
BOWS TEE	088530516978		3.47 X
BOWS TEE	088530616978		3.47 X
BOWS TEE	088530616978		3.47 X
BOWS TEE	088530616978		3.47 X
BOWS TEE	088530616978		3.47 X
BOWS TEE	088530616978		3.47 X
GL BRAD G	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
SUBTOTAL			32.07
TAX @ 6.000 %			1.93
TOTAL			34.00
DEBIT FUND			34.00
CHANGE DUE			0.00

EFT DEBIT PAY FROM PRIMARY
 39.00 TOTAL PURCHASE
 ACCOUNT # **** * 9148 5
 REF # 410100804969
 NETWORK ID, COUN AFF CODE 452604
 TERMINAL # 20006305

04/11/14 16:23:04

ITEMS SOLD 17

ICA 3154 1105 1070 9070 0799



Our Guaranteed Low Prices
Are Unbeatable with Ad Match!

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 math supplies to EMS for purchase of calculators
- 2) Transfer classroom supplies for secondary math to meetings and conferences

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

Account Description	Account Number	Amount TO	Amount FROM
Sec. Math Supplies EMS	01.04.01.0322.24.999.11	\$500.00	
Sec. Math Supplies	01.04.01.0322.00.999.11		\$500.00
Meet. & Conf. - Sec. Math	01.03.09.0502.00.999.11	\$96.00	
Sec. Math Supplies	01.04.01.0322.00.999.11		\$96.00
Totals from pages 1 & 2		\$596.00	\$596.00
(For additional lines, please use sheet 2) * The totals in the "TO" and "FROM" columns must be equal.			

Requested By: <u>Michael Deby</u>		Date: <u>4/28/14</u>	
Principal or Instructional Coordinator		Date	
School			
Approved By: <u>Jeff Clark</u>		Approved By:	
Executive Director or Director		Manager of Business Services	
Date: <u>4/29/14</u>		Date	
** Routing ** Principal or Instructional Coordinator > Executive Director or Director > Manager of Business Services			

Exhibit 12 – P-1

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

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
	SHIPPING AND HANDLING	\$68.95	\$68.95
Total for page 1			\$622.36
Grand Total pages 1-3			\$622.36

Approved: _____
(Instructional Coordinator)

Approved: *Bladder*
(Asst. Superintendent / Exec. Director)

Abby M...
Additional Signature (s)

USE A SEPARATE SHEET FOR EACH VENDOR

Exhibit 13 – Purchasing Card Application

Cecil County Public Schools Purchasing Card Application			
Susan	C.	Himmer	
First Name	Middle Initial	Last Name	
Section 1: TO CHANGE AN EXISTING PURCHASING CARD ACCOUNT			
Purchasing Card Account Number:			
<input type="checkbox"/> ACCOUNT CLOSURE <input type="checkbox"/> CHANGE NAME TO: _____ <input type="checkbox"/> CHANGE MONTHLY CREDIT LIMIT TO: <input type="checkbox"/> CHANGE SINGLE TRANSACTION LIMIT TO: <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	shimmer@ccps.org	Purchasing Clerk	
Employee ID Number	Email Address	Job Function	
Purchasing Department		Carver Center	
School/Department		Work Location/Home School	
Office Supplies, Contracted Services			
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")			
410-658-5555	410-996-5431		
Home Phone	Business Phone		
\$1,000,000.00	\$500,000.00		
Monthly Credit \$ Limit	Single Transaction \$ Limit		
<i>Susan C. Himmer</i>	6/13/14	<i>Kelly V. Wood</i>	6/13/14
Employee Signature	Date	Supervisor Signature	Date
TO BE COMPLETED BY THE DEPARTMENT OF BUSINESS SERVICES:			
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 14 – P-Card Transaction Log


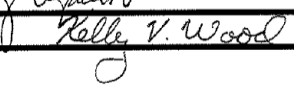
Cecil County Public Schools Purchasing Card Transaction Log

Cardholder Name: Amy Capuccio
 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
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	Audited by: Date:	
		*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: 
 Approving Official's Signature: 

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

Exhibit 15 – 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	169.45 USD
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	51.79 USD
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	409.79 USD
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	1,259.10 USD
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	57.96 USD
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	855.46 USD
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	419.75 USD

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


 Submitted by

11-29-14
 Date


 Approved by

11/9/14
Date

Exhibit 16 – 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 Ferretti'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 Chris Caporaso
Program Administrator

Date 4/8/2014

Daytime Phone (410) 996-5431

CECIL COUNTY PUBLIC SCHOOLS PURCHASING CARDHOLDER LOST/STOLEN REPORT

Exhibit 18 – FA-1

Cecil County Public Schools FA-1 Fixed Assets Equipment Tags

Location: Cecil School of Technology

Date: April 30, 2014

Building Administrator: Donald Duck

PO#: _____

Department Head: _____

CCPS BarCode #:	Item:	Serial No.:	Location	
			Room #:	Person Responsible:
14001443	Hypertherm Power Max 65 Plasma Cutter	65-019303	100	J. Bunnell

Approved: Donald Duck

Complete and return to the Purchasing Department within 7 working days.

Rev 4/2014 (Givens)

CECIL COUNTY PUBLIC SCHOOLS

P-76

Equipment Data Bank Input Form for Notice of Transfer or Disposal of Equipment on Fixed Assets

To: Purchasing Office - Department of Business Services

Transfer		Retirement		
Transferred from my location to: Calvert Elementary		Enter Activity Code: (B)Broken (S)Sold/Salvage* (P)Parts (D)Donation* (V)Vandalized (O)Obsolete (T)Theft*		
Specify Pickup Location (Rm#, etc.): A-18				
BARCODE # (If Applicable)	ITEM DESCRIPTION (Incl. Quantity / Make / Model)	SERIAL #	STATE/FEDERAL TAG #	ACTIVITY CODE
13001100	Phonak FM Receiver	123456		
*The following Activity Codes require additional documentation: (D)Donation - Name of recipient, (T)Theft - Police report number, (S) Sold/Salvage - Name of recipient				
Date: <u>4/30/2014</u>				
Signature (Principal or Tech. Serv. Mgr.) <u>Wendy P. [Signature]</u>		Central Office School		
Technology-Related Items I have completed this work order:				
Date: _____				
Technician Signature _____		Work Order Number _____		
<p><i>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.</i></p>				

Rev 4/2014

Exhibit 20 – Safety Data Sheet

MATERIAL SAFETY DATA SHEET MSDS SHEET # 10308

1. Product and Company Identification

Product Name	Dust-Off LCD/Plasma Screen Cleaner
Item #s:	DPTC, DPTCL, DFSS, DFSSC, FMSC, FMSC-L, DCLT, DTABK, DEVA, PVCK
CAS #	Mixture
Product use	Cleaner
Manufacturer	Reabrook Rawdon Road Moir, Swadlincote Derbyshire, DE12 6DA GB Phone 01283 221546
Supplier	Falcon Safety Products, Inc. 25 Incline Drive Branchburg, NJ 08876 US Phone 1-800-307-4900

2. Hazards Identification

Emergency overview	Contact may cause eye and skin irritation.
Potential short term health effects	
Routes of exposure	Eye, Skin contact, Inhalation, Ingestion.
Eyes	May cause irritation.
Skin	May cause irritation.
Inhalation	May cause respiratory tract irritation.
Ingestion	May cause stomach distress, nausea or vomiting.
Target organs	Eyes, Skin.
Chronic effects	Prolonged or repeated exposure can cause drying, defatting and dermatitis.
Signs and symptoms	Symptoms may include redness, edema, drying, defatting and cracking of the skin. Symptoms of overexposure may be headache, dizziness, tiredness, nausea and vomiting.
OSHA Regulatory Status	This product is NOT known to be a "Hazardous Chemical" as defined by the OSHA Hazard Communication Standard, 29 CFR 1910.1200.
Potential environmental effects	This product has not been tested.

3. Composition / Information on Ingredients

Composition comments	Non-hazardous by WHMIS/OSHA criteria
----------------------	--------------------------------------

4. First Aid Measures

First aid procedures	
Eye contact	Flush with cool water. Remove contact lenses, if applicable, and continue flushing. Obtain medical attention if irritation persists.
Skin contact	Flush with cool water. Wash with soap and water. Obtain medical attention if irritation persists.
Inhalation	If symptoms develop move victim to fresh air. If symptoms persist, obtain medical attention.
Ingestion	Do not induce vomiting. Never give anything by mouth if victim is unconscious, or is convulsing. Obtain medical attention.
General advice	If you feel unwell, seek medical advice (show the label where possible). Keep out of reach of children.

5. Fire Fighting Measures

Flammable properties	Not flammable by WHMIS/OSHA criteria.
Extinguishing media	
Suitable extinguishing media	Treat for surrounding material.

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Unsuitable extinguishing media	Not available
Protection of firefighters	
Specific hazards arising from the chemical	Not available
Protective equipment for firefighters	Firefighters should wear full protective clothing including self contained breathing apparatus.
Hazardous combustion products	None known.
Explosion data	
Sensitivity to mechanical impact	Not available
Sensitivity to static discharge	Not available

6. Accidental Release Measures

Personal precautions	Keep unnecessary personnel away. Do not touch or walk through spilled material. Do not touch damaged containers or spilled material unless wearing appropriate protective clothing. Keep people away from and upwind of spill/leak.
Environmental precautions	Do not contaminate water.
Methods for containment	Stop leak if you can do so without risk. Prevent entry into waterways, sewers, basements or confined areas.
Methods for cleaning up	Before attempting clean up, refer to hazard data given above. Small spills may be absorbed with non-reactive absorbent and placed in suitable, covered, labelled containers. Prevent large spills from entering sewers or waterways. Contact emergency services and supplier for advice. Never return spills in original containers for re-use.

7. Handling and Storage

Handling	Use good industrial hygiene practices in handling this material.
Storage	Keep out of reach of children. Store in a closed container away from incompatible materials.

8. Exposure Controls / Personal Protection

Engineering controls	General ventilation normally adequate.
Personal protective equipment	
Eyes / face protection	Wear safety glasses with side shields.
Hand protection	Rubber gloves. Confirm with a reputable supplier first.
Skin and body protection	As required by employer code.
Respiratory protection	Where exposure guideline levels may be exceeded, use an approved NIOSH respirator.
General hygiene considerations	Handle in accordance with good industrial hygiene and safety practice. When using do not eat or drink. Wash hands before breaks and immediately after handling the product.

9. Physical and Chemical Properties

Appearance	Clear
Color	Light straw colour
Form	Liquid
Odor	Mild
Odor threshold	Not available
Physical state	Liquid
pH	6.7
Melting point	Not available
Freezing point	Not available
Boiling point	212.00 °F (100 °C)
Pour point	Not available
Evaporation rate	Not available
Flash point	None
Auto-ignition temperature	Not available

#20148 Page 2 of 5 Issue date 14-Jan-2011

Flammability limits in air, lower, % by volume	Not available
Flammability limits in air, upper, % by volume	Not available
Vapor pressure	Not available
Vapor density	Not available
Specific gravity	Not available
Octanol/water coefficient	Not available
Solubility (H ₂ O)	Complete
Percent volatile	Not available

10. Stability and Reactivity

Reactivity	None known.
Possibility of hazardous reactions	Hazardous polymerization does not occur.
Chemical stability	Stable under recommended storage conditions.
Conditions to avoid	Do not mix with other chemicals.
Incompatible materials	Acids, Oxidizers.
Hazardous decomposition products	None known.

11. Toxicological Information

Effects of acute exposure	
Eye	May cause irritation.
Skin	May cause irritation.
Inhalation	May cause respiratory tract irritation.
Ingestion	May cause stomach distress, nausea or vomiting.
Sensitization	Non-hazardous by WHMIS/OSHA criteria.
Chronic effects	Non-hazardous by WHMIS/OSHA criteria.
Carcinogenicity	Non-hazardous by WHMIS/OSHA criteria.
Mutagenicity	Non-hazardous by WHMIS/OSHA criteria.
Reproductive effects	Non-hazardous by WHMIS/OSHA criteria.
Teratogenicity	Non-hazardous by WHMIS/OSHA criteria.
Name of Toxicologically Synergistic Products	Not available

12. Ecological Information

Ecotoxicity	Not available
Persistence / degradability	Not available
Bioaccumulation / accumulation	Not available
Mobility in environmental media	Not available
Environmental effects	Not available
Aquatic toxicity	Not available
Partition coefficient	Not available
Chemical fate information	Not available
Other adverse effects	Not available

13. Disposal Considerations

Disposal instructions	Review federal, state/provincial, and local government requirements prior to disposal.
Waste from residues / unused products	Not available
Contaminated packaging	Not available

#20148 Page 3 of 5 Issue date 14-Jan-2011

14. Transport Information

U.S. Department of Transportation (DOT)	Not regulated as dangerous goods.
Transportation of Dangerous Goods (TDG - Canada)	Not regulated as dangerous goods.
IATA/CAO (Air)	Not regulated as dangerous goods.
IMDG (Marine Transport)	Not regulated as dangerous goods.

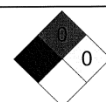
15. Regulatory Information

Canadian federal regulations	This product has been classified in accordance with the hazard criteria of the Controlled Products Regulations and the MSDS contains all the information required by the Controlled Products Regulations.
WHMIS status	Occupational Safety and Health Administration (OSHA)
29 CFR 1910.1200 hazardous chemical	No
US Federal regulations	This product is NOT known to be a "Hazardous Chemical" as defined by the OSHA Hazard Communication Standard, 29 CFR 1910.1200.
CERCLA (Superfund) reportable quantity	None
Superfund Amendments and Reauthorization Act of 1986 (SARA)	
Hazard categories	Immediate Hazard - No Delayed Hazard - No Fire Hazard - No Pressure Hazard - No Reactivity Hazard - No
Section 302 extremely hazardous substance	No
Section 311 hazardous chemical	No
Clean Air Act (CAA)	Not available
Clean Water Act (CWA)	Not available
State regulations	This product does not contain a chemical known to the State of California to cause cancer, birth defects or other reproductive harm.
Inventory name	
Country(s) or region	Inventory name
Canada	Domestic Substances List (DSL)
United States & Puerto Rico	Non-Domestic Substances List (NDSL)
A "yes" indicates that all components of this product comply with the inventory requirements administered by the governing country(s)	Toxic Substances Control Act (TSCA) Inventory

16. Other Information

LEGEND	HMIS/NFPA
Severe	4
Serious	3
Moderate	2
Slight	1
Minimal	0

Flammability	0
Physical Hazard	0
Personal Protection	B



#20148 Page 4 of 5 Issue date 14-Jan-2011

Exhibit 20 – Safety Data Sheet continued

Disclaimer

Information contained herein was obtained from sources considered technically accurate and reliable. While every effort has been made to ensure full disclosure of product hazards, in some cases data is not available and is so stated. Since conditions of actual product use are beyond control of the supplier, it is assumed that users of this material have been fully trained according to the requirements of all applicable legislation and regulatory instruments. No warranty, expressed or implied, is made and supplier will not be liable for any losses, injuries or consequential damages which may result from the use of or reliance on any information contained in this document.

Issue date

14-Jan-2011

Effective date

01-Jan-2011

Expiry date

01-Jan-2014

Prepared by

Dell Tech Laboratories Ltd. (519) 858-5021

Other information

For an updated MSDS, please contact the supplier/manufacturer listed on the first page of the document.

This MSDS conforms to the ANSI Z400.1/Z129.1-2010 Standard.

Exhibit 21 – Safety Data Sheet Request



Cecil County Public Schools Safety Data Sheet Request



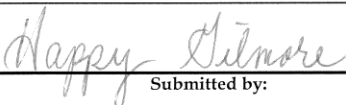
Purchasing Department
201 Booth Street
Elkton, MD 21921
Phone: (410) 996-5429
Fax: (410) 996-5137

School Name: Leeds Elementary

Date: 4/30/2014

Manufacturer (Any address / phone #)	Vendor	Common Name for Chemical	Location (Room # of Chemical)
Proctor & Gamble 11530 Reed Hartman Highway Cincinnati, OH 45241 (800) 555-5556	OfficeMax	Ajax Dishwashing Soap	B-16 Kitchen

Send completed form to Purchasing and retain one copy for your records. Safety Data Sheets will be sent to your school when obtained from the manufacturer.


 Submitted by:

Rev 4/2014

Exhibit 22 – Print and Distribution Job Request

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

☐ 2 ☐ 3 ☐ 4 ☐ 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 23 – 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	12/8	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	7/8	7/9	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	2/17	2/18	2/19	2/20	2/21	2/24	2/25	2/26	2/27	2/28	
09/27/13	8/29	8/30	8/31	9/1	9/2	9/5	9/6	9/7	9/8	9/9		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	
for 10 month this attendance is due on 5/15/14												07/04/14	5/9	5/10	5/11	5/12	5/13	5/16	5/17	5/18	5/19	5/20	

○ 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

5 Legal (Subpoena)

9 Field Trip

13 Sick Leave - 12 Month

17 Workers Comp

2 Death Outside Of Immediate Family

6 Family Illness

10 Professional Leave

14 Association Leave

18 Military Leave

3 Sick Leave 10 Month

70-79 Meetings

11 Vacation SS

15 Jury Duty

19 Comp Time

4 Personal Leave

8 Religious Holiday

12 Vacation A & S

16 Leave Without Pay

20 Administrative Leave

BEGINNING BALANCE:

SICK LEAVE 12

PERSONAL LEAVE 3

VACATION 12.5

(Rev. 05/13)

Exhibit 24 – 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 25 – Attendance Assignment (CSV File)

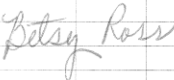
	AUTHORIZED SIGNATURE									REPORT 10/01/12		10/12/2012
						PR# 20	10/26/12			10 MON = 10 DAYS		
										12 MON = 10 DAYS		
LOC	EMP	LAST	FIRST	JOB	DAYS	ABSENCE	HALF DAY	ABSENCE	SUB ID	SUB LAST	SUB FIRST	C O M M E N T S
	ID	NAME	NAME	CODE	PRESENT	DATE	FULL DAY	CODE		NAME	NAME	
807	1234	CANCEL	SUSAN	D	8							
807	1234	CANCEL	SUSAN	D		10/04/2012	1	71				
807	1234	CANCEL	SUSAN	D		10/05/2012	1	71				
807	5678	GARDINIA	SEAN	NC	6							
807	5678	GARDINIA	SEAN	NC		10/02/2012	0.5	71				
807	5678	GARDINIA	SEAN	NC		10/04/2012	1	6				
807	5678	GARDINIA	SEAN	NC		10/10/2012	0.5	71				
807	5678	GARDINIA	SEAN	NC		10/11/2012	1	71				
807	5678	GARDINIA	SEAN	NC		10/12/2012	1	13				
807	9101	GEORGE	THOMAS	PPW	10							
807	11213	HAROLD	KATHLEEN	PPW	10							
807	1415	HASH	MONICA	PPW	8.5							
807	1415	HASH	MONICA	PPW		10/04/2012	0.5	13				
807	1415	HASH	MONICA	PPW		10/11/2012	1	4				
807	1617	JONES	WILLIAM	PPW	9							
807	1617	JONES	WILLIAM	PPW		10/05/2012	1	12				
807	1819	KEETLEY	MARGARET	NURSE	10							
807	2021	LEE	ELIZABETH	NURSE	10							
807	2223	TAYLOR	SAMUEL	PPW	9.5							
807	2223	TAYLOR	SAMUEL	PPW		10/02/2012	0.5	13				

Exhibit 26 - Instructions to Format Attendance Assignment

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 27 – Aesop Daily Report

Aesop | Web Navigator (12326)

Page 1 of 2

Daily Report

[Return to Report Menu](#)

Run Date: Today School

(s):

Employee Types : Type: Order By: ☒

School ☐ Employee Name ☐

Display Options: ☒ Show All ☐ Choose Sections

Wednesday, February 19, 2014

[Watch training video about absence/vacancy log](#)

UnFilled

Name	Title	Start/End	Duration	Reason	Held Until	More Days	Time Recorded	CONF#
------	-------	-----------	----------	--------	------------	-----------	---------------	-------

Filled

Name	Title	Start/End	Duration	Reason	Replaced by	Phone	More Days	Time Recorded	CONF#
------	-------	-----------	----------	--------	-------------	-------	-----------	---------------	-------

Substitute Not Needed

Name	Title	Start/End	Duration	Reason	More Days	Time Recorded	CONF#
------	-------	-----------	----------	--------	-----------	---------------	-------

School: 801 Business Services

Leadership

		8:00 AM - 4:30 PM	Full Day	LT/A&S/COSSLA > Annual Lv-A&S 12	<->	2/18/2014 4:02 PM	<u>128146672</u>
--	--	-------------------	----------	----------------------------------	-----	-------------------	------------------

Cancelled

Name	Title	Start/End	Duration	Reason	Cancel Reason	More Days	Time Recorded	CONF#
------	-------	-----------	----------	--------	---------------	-----------	---------------	-------

School: 801 Business Services

Accounting Clerk

		8:00 AM - 12:00 PM	Half Day AM	All Employees > MtgNoSub-Out Bldg 71		---	2/5/2014 2:26 PM	<u>126928370</u>
--	--	--------------------	-------------	--------------------------------------	--	-----	------------------	------------------

Business Services

		8:00 AM - 12:00 PM	Half Day AM	All Employees > MtgNoSub-Out Bldg 71		---	2/10/2014 10:42 AM	<u>127347866</u>
--	--	--------------------	-------------	--------------------------------------	--	-----	--------------------	------------------

<https://www.aesoponline.com/navigator/reports.asp?report=dailyReport>

3/4/2014

Exhibit 28 – 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	

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 29 – Exempt vs. Non-exempt Employees

Cecil County Public Schools	
Listed by Salary Schedule	
Exempt - Employees	Non-Exempt Employees
Accountants	Accounting/Payroll Clerks
Certificated A & S	Case Workers
Computer Programmer	Family Involvement Advisor
Nurses	Food Service Personnel
Support Supervisory	Interpreters
Teachers	Maintenance Personnel
	Office Assistants
	Operations Personnel
	Paraprofessionals
	Secretarial - 10 and 12-month
	Technology Technicians
	Transportation - Drivers,
	Instructors & Assistants

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.

Exhibit 30 – 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.
												HOURS	OF PAY	WAGES	INIT.
EMPLOYEE ID #	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				
	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	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	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 31 – 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 32 – 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				

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 33 – 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.																																	
<table style="width: 100%;"> <tr> <td style="width: 50%;"> <table style="width: 100%;"> <tr> <td>MENTOR</td> <td><input type="checkbox"/></td> </tr> <tr> <td>CUSTODIAL OVERTIME</td> <td><input checked="" type="checkbox"/></td> </tr> <tr> <td>CUSTODIAL USE OF BUILDING</td> <td><input type="checkbox"/></td> </tr> <tr> <td>SECRETARIAL ASSISTANCE</td> <td><input type="checkbox"/></td> </tr> <tr> <td>TEACHER EXTENDED SCHOOL YEAR</td> <td><input type="checkbox"/></td> </tr> </table> </td> <td style="width: 50%;"> <table style="width: 100%;"> <tr> <td>CONTRACTED SERVICES</td> <td><input type="checkbox"/></td> </tr> <tr> <td>SUMMER MAINTENANCE</td> <td><input type="checkbox"/></td> </tr> <tr> <td>SUMMER OPERATIONS</td> <td><input type="checkbox"/></td> </tr> <tr> <td>PARENT RESOURCE</td> <td><input type="checkbox"/></td> </tr> <tr> <td>OTHER: _____</td> <td><input type="checkbox"/></td> </tr> </table> </td> </tr> </table>		<table style="width: 100%;"> <tr> <td>MENTOR</td> <td><input type="checkbox"/></td> </tr> <tr> <td>CUSTODIAL OVERTIME</td> <td><input checked="" type="checkbox"/></td> </tr> <tr> <td>CUSTODIAL USE OF BUILDING</td> <td><input type="checkbox"/></td> </tr> <tr> <td>SECRETARIAL ASSISTANCE</td> <td><input type="checkbox"/></td> </tr> <tr> <td>TEACHER EXTENDED SCHOOL YEAR</td> <td><input type="checkbox"/></td> </tr> </table>	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"/>	<table style="width: 100%;"> <tr> <td>CONTRACTED SERVICES</td> <td><input type="checkbox"/></td> </tr> <tr> <td>SUMMER MAINTENANCE</td> <td><input type="checkbox"/></td> </tr> <tr> <td>SUMMER OPERATIONS</td> <td><input type="checkbox"/></td> </tr> <tr> <td>PARENT RESOURCE</td> <td><input type="checkbox"/></td> </tr> <tr> <td>OTHER: _____</td> <td><input type="checkbox"/></td> </tr> </table>	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 <table style="width: 100%;"> <tr> <td>SUBSTITUTE CUSTODIAN</td> <td><input type="checkbox"/></td> <td>SUBSTITUTE BUS DRIVER</td> <td><input type="checkbox"/></td> </tr> <tr> <td>SUBSTITUTE SECRETARY</td> <td><input type="checkbox"/></td> <td>SUBSTITUTE BUS ASSISTANT</td> <td><input type="checkbox"/></td> </tr> </table>		SUBSTITUTE CUSTODIAN	<input type="checkbox"/>	SUBSTITUTE BUS DRIVER	<input type="checkbox"/>	SUBSTITUTE SECRETARY	<input type="checkbox"/>	SUBSTITUTE BUS ASSISTANT	<input type="checkbox"/>
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Sally Sue _____ EMPLOYEE NAME (PLEASE PRINT)	<div style="text-align: center;"> _____ EMPLOYEE SIGNATURE </div>
1234 _____ EMPLOYEE ID NUMBER	BMMS _____ SCHOOL
<div style="display: flex; justify-content: space-around; align-items: flex-end;"> <div style="text-align: center;"> 6 9 14 MO. DAY YEAR BI-WEEKLY PAY PERIOD </div> <div style="text-align: center;"> THRU </div> <div style="text-align: center;"> 6 20 14 MO. DAY YEAR PRINCIPAL OR DEPARTMENT HEAD APPROVAL </div> </div> <div style="text-align: center; margin-top: 10px;"> <div style="display: flex; justify-content: space-around; align-items: center;"> </div> </div>	

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
Confidential

Exhibit 34 – 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	use only
				M	T	W	Th	F	M	T	W	Th	F	TOTAL WAGES				
				7/21	7/22	7/23	7/24	7/25	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

CECIL COUNTY PUBLIC SCHOOLS
PAYROLL DEPARTMENT

0084

Please Note: Paraprofessionals and Other Non-Certificated Employees are paid an hourly rate of \$11.25

Host/Originator Signature	Funding Manager Signature	Next-in-Line Signature
Please check boxes below: Verify Names/Emp. ID <input type="checkbox"/> Verify Dates/Hours Worked <input type="checkbox"/>	Please check boxes below: Verify Account # & Balance <input type="checkbox"/> Verify Access to Account <input type="checkbox"/>	

Revised 7/2014

Exhibit 36 – Grant 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: Ronald 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