

Accounting Guide

MADISON COUNTY SCHOOLS

Receipting Money

Money must be turned into the office on a daily basis.

All money collected from students and parents must be receipted on a school issued receipt card. (The \$10 or less form can be used but remember this form doesn't allow a duplicate to give the student a copy.)

Each teacher should be issued a Student Receipt Card to record all money collected from students. The receipt must be completely filled out in the following manner.

- Date- the date the money is received
- Received from- name of the student who turned in money (a teacher should never write a receipt to his/herself)
- Activity number- the account generating the revenue
- For- the source of revenue/money
- Ca/Ck- payment type (place a check mark or an X in the correct column)
If both forms of payment apply then write amounts in the column (see example below) or write two receipts
- Amount- the total amount received
- Rec'd by- the initials of the person receipting the money
- Rec #- the red number on the receipt

(if receiving one type of payment)

DATE	RECEIVED FROM	ACTIVITY NO.	FOR	CA/CK	AMOUNT	REC'D BY	REC. #	MEMO
9/29/2014	James Holder	3200	club dues	✓	20.00	CE	23476	

RECEIPT THIS IS YOUR RECEIPT FOR THE PURPOSE SHOWN ABOVE.
PLEASE KEEP FOR YOUR RECORDS

Madison County Schools

23476

(if receiving two types of payment)

DATE	RECEIVED FROM	ACTIVITY NO.	FOR	CA/CK	AMOUNT	REC'D BY	REC. #	MEMO
9/29/2014	James Holder	3200	club dues	✓	20.00	CE	23476	

RECEIPT THIS IS YOUR RECEIPT FOR THE PURPOSE SHOWN ABOVE.
PLEASE KEEP FOR YOUR RECORDS

Madison County Schools

23476

DATE	RECEIVED FROM	ACTIVITY NO.	FOR	CHECK	AMOUNT	REC'D BY	REC #	MEMO

RECEIPT THIS IS YOUR RECEIPT FOR THE PURPOSE SHOWN ABOVE.
PLEASE KEEP FOR YOUR RECORDS

Madison County Schools

23476

If a mistake is made while writing a receipt, do not destroy or change the receipt. The voided receipt should be stapled to the back of the receipt card and void written on it.

Guidelines for Accepting a Check

- Name and address of issuer must be printed on the front of check by the bank. We cannot accept a check that has a handwritten name and address.
- The check should display the current date (no post dated checks).
- The check should be made payable to the school.
- A two party check is not acceptable/allowed.
- The check must be signed by the issuer.
- The person receipting check should initial in corner and write activity number or receipt number on it.
- The school office is not allowed to cash a check.

A daily deposit slip (exhibit # 7) should be filled out with the receipt card before turning into the bookkeeper.

Money must be turned in within a 24 hour period unless it falls on a weekend and then the next working day is the date due. If funds are turned in late, an explanation should be written on the back of the receipt card or a memo should be attached with the principal's signature. (Auditors check to make sure money is turned in timely.)

Unless other compensating controls are in place, students should not take money to the office. A teacher/sponsor should wait for a master receipt and money verified before leaving the office.

Issuing of Purchase Orders

Purchase of goods/services **must** follow the following procedures:

- The teacher should complete a requisition identifying items to be purchased, the price for each item, and the vendor information.
- The requisition should be submitted to the bookkeeper for verification of allowable expenditures and fund availability several days in advance to allow for signatures and processing.
- The requisition should be submitted by the bookkeeper to the principal for approval and signature.
- The bookkeeper should enter the purchase order into Nextgen at which time the purchase order number will be assigned. The bookkeeper should give the teacher/sponsor back the original purchase order so they may obtain the goods/service.

Completing/Closing of Purchase Orders

For an open purchase order to be closed, the following items must be submitted to the bookkeeper:

- An invoice must be received following receipt of items. The invoice must contain the name and address of the vendor, full description of the items purchased, itemized list of prices, and total amount due.
- The teacher who requested the goods/service must sign the original invoice, the packing list or the pink copy of the original purchase order noting any discrepancies. The teacher's signature lets the bookkeeper know the goods/services were received and the invoice is ready to be paid.
- If proper procedures are followed, the invoice will be dated on or after the purchase order date.
- Once all merchandise has been received, the original invoice has been signed by the teacher (or pink copy signed), a check can be issued for payment.

Fundraiser Procedures

- A 'Fundraiser Authorization Form (exhibit #32)' must be completed and approved by the Principal at least 30 days prior to the activity.
- A 'Student/Parent Participation Form (exhibit # 35)' should be filled out and kept on file before allowing participation.
- A 'Report of Fundraising Activity (exhibit # 33-1)' must be completed at the conclusion of the activity and filed for audit purposes.

General guidelines for each fundraiser:

- A staff member should be designated in charge of the fundraiser.
- A separate Teacher Control sheet or Excel sheet should be maintained to account for the items to be sold by each student. The sheets should reflect unsold merchandise and money receipted to balance the amount each student is responsible for.
- As each student turns in money, teachers should follow the guidelines for receipting money.
- Purchase orders should be approved and submitted for actual items ordered.

Fee Replacement/Classroom Instructional Supply Funds

Fee Replacement money is available October through September. All funds must be spent or funds returned to Central Office by the end of September. These funds can only be spent for instructional supplies as covered under Section 16-1-8.1 Code of Alabama and HB215 found in section XII Attorney General Opinions.

Admissions for Events

Bookkeepers should request tickets from the Central Office for events (athletic games, drama performances, dances, etc.) where admission is charged. Ticket reconciliation and activity verification forms must be completed by gatekeepers. Ticket stubs should be kept for auditors to verify.

Off Campus Events and/or Field Trip Procedures

(Approved 12-19-13)

Student participation in and travel to off-campus events, concerts, functions, and activities, and the use of school buses or other transportation for such purposes may be authorized under and subject to the following terms and conditions:

The destination is an activity, event, or function that services a bona fide educational or related extracurricular purpose, or is an athletic event or function sponsored or sanctioned by the school or the school system and the state athletic association;
(Revised 2013 Madison County Board of Education)

Adequate information regarding off campus travel is provided to the Principal, Program Director, and/or Superintendent.

Adequate arrangements are made for supervision and other risk management considerations (e.g., parental permission, medical treatment authorization, insurance requirements and/or other special requirements).

Properly certified and qualified drivers are selected and arrangements for the costs of the trip (e.g., salary, fuel, maintenance, lodging) are made.

A completed 'Field Trip Request Form' is required for all school sponsored activities away from the school where students are involved, to include athletic events. All field trips require prior approval by the Principal and Appropriate Director. The Superintendent's approval is also required for any trip that is overnight or a distance greater than 100 miles from school.

The Superintendent is authorized to develop additional specific requirements for participation in and travel to and from official events and activities that are consistent with the terms of this policy.

Forms that may be needed:

Field Trip Request Form File: IFCB-E

Permission Slip

Notarized Overnight/Out of County Form

Academic Incentive Plan

An Academic Incentive Plan must be filled out and sent to the Central Office (Attn: Local School Accounting) before September 1 of each year. Public funds can be used for rewards but must be addressed at the start of the school year so students are aware of incentives.

Payroll

Timesheets should be completed daily. Timesheets may be picked up periodically for entering or auditing purposes. The front and back of timesheet should be completed when leave is taken with the correct leave code listed in the bottom left hand corner. The correct code must be listed in the box on the front of the timesheet for each day absent.

Professional Leave

Professional Leave Form should be filled out for any absences related to professional development. Funding sources need to be noted and coded. Principal should approve form and bookkeeper should forward to Coordinator/Director for their approval. These forms should be attached to the timesheets for payroll purposes..

Fee Waivers for Board Fees

Fee Waivers may be filed for Board Fees only. Students and parent should fill out their portion and office personnel should fill out their section. The form should be sent to Central Office to the Appropriate Director. Upon return to school, both the student and teacher are notified of status (whether approved or not).

Budgets

A local school budget should be prepared for each public and non-public activity. School budgets are checked and uploaded at the Central Office. The final budget is then submitted to the State Department of Education for approval.

Federal and State Programs

All paperwork should be sent to the Appropriate Director/Supervisor for guidance and/or approval. (Example: A Professional Leave to be paid by Title I funds should be sent directly to the Title I Coordinator once Principal has approved.)

Accounting Notes

Each school bookkeeper may have different cut off dates or certain days for entering requisitions/purchase orders and for cutting checks.

Communication between teacher/sponsor, bookkeeper and principal is essential.

The Financial Procedures for the Madison County Board of Education as well as additional forms are located under departments:

<https://www.madison.k12.al.us>

Forms

RECEIPT LOG
COLLECTIONS OF \$10.00 OR LESS
(All money must be turned into the bookkeeper on the date collected)

Name of Account

Activity Number

Date _____

[illegible]

TOTAL _____

Teacher's Signature _____

Bookkeeper's Signature _____

DAILY DEPOSIT

DATE _____

TEACHER _____ GRADE _____

ACCOUNT NAME _____ ACCOUNT # _____
(Account to be deposited)

CURRENCY \$ _____

COIN \$ _____

CHECKS \$ _____

TOTAL DEPOSIT \$ _____

***** DEPOSIT DUE IN OFFICE BEFORE 12:00 NOON *****

DAILY DEPOSIT

DATE _____

TEACHER _____ GRADE _____

ACCOUNT NAME _____ ACCOUNT # _____
(Account to be deposited)

CURRENCY \$ _____

COIN \$ _____

CHECKS \$ _____

TOTAL DEPOSIT \$ _____

***** DEPOSIT DUE IN OFFICE BEFORE 12:00 NOON *****

MADISON COUNTY SCHOOL SYSTEM

FUND RAISER AUTHORIZATION FORM

DATE: _____ SCHOOL: _____

The following fund raiser is proposed by _____ (organization)

_____ (activity #) to raise funds for _____ (project).

Please identify all elements involved in this effort, i.e., company name, type of merchandise,
place of sale, sale price, etc.

Fund raisers must be authorized 30 days in advance.

This fund raiser will begin on _____ and conclude by _____.

Requested By: _____

Principal's Action: Approved _____ Not Approved _____

Principal's Signature: _____ Date: _____

Secondary/Elementary Director's Action: Approved _____ Not Approved _____

Director's Signature: _____ Date: _____

Note: Exhibit #33, Report on Fund Raising Activity, should be completed within five days after
completion of the activity (see attachment).

White: Bookkeeper
Yellow: Director's Office
Pink: LSA Office
Golden Rod: Sponsor

MADISON COUNTY SCHOOL SYSTEM
STUDENT / PARENT PARTICIPATION AGREEMENT

_____ has received permission from the Madison
School
County Board of Education to participate in the fundraiser described below. It is our desire that
every student participates in the fundraiser. Your signature at the bottom of this agreement will
allow your child to participate and become eligible for any prizes that may be awarded.

Dates of Fundraiser: _____ to _____

Items Being Sold and Prices : _____

Student's Name and Address: _____

Phone Number: _____

**We do hereby acknowledge acceptance of the responsibility to return either the dollar
value of the items issued or any unsold merchandise.**

Student's Signature

Date

Parent's Signature

Date

MADISON COUNTY BOARD OF EDUCATION

REPORT OF FUND RAISING ACTIVITY

School _____ Date _____

Activity (Attach list if necessary)	Description of Items Sold	Vendor & Address
_____	_____	_____
_____	_____	_____

No. of Items Purchased	Sale Price of Items	Total Amount To Be Realized
(Attach List if necessary)	_____	_____

PAYMENT

CHECK # _____

DATE _____

AMOUNT \$ _____

Master Receipt	Name of Teacher	Amount Collected	Amount To Collect	Difference
_____	_____	\$ _____	\$ _____	\$ _____
_____	_____	\$ _____	\$ _____	\$ _____
_____	_____	\$ _____	\$ _____	\$ _____
_____	_____	\$ _____	\$ _____	\$ _____
_____	_____	\$ _____	\$ _____	\$ _____
_____	_____	\$ _____	\$ _____	\$ _____
_____	_____	\$ _____	\$ _____	\$ _____
Total of this page		\$ _____	\$ _____	\$ _____
Total of additional pages		\$ _____	\$ _____	\$ _____
Grand Total		\$ _____	\$ _____	\$ _____

All funds must be recorded from any source in an individual teacher receipt book and covered by a Master Receipt in the School Office. An explanation must be attached in detail of any difference in the amount to be collected and the amount collected.

TOTAL AMOUNT OF PROFIT FROM THIS ACTIVITY \$ _____

THIS FORM IS TO BE COMPLETED WITHIN 5 DAYS AFTER THE END OF THE FUND RAISING ACTIVITY AND PLACED ON FILE IN THE SCHOOL OFFICE.

I certify that this report constitutes all funds derived from the Fund Raising Activity described above.

Principal's Signature _____

Date _____

EXHIBIT #33-2

[illegible]

Report On Sale Of Tickets

Adult \$6.00

School _____ Opposition _____
 Date _____ Activity _____
 Gate No. Gate 1

Tickets Issued

Adult					
No.	Beginning No.	Ending No.		@ \$6.00 =	
No.	Beginning No.	Ending No.		@ \$6.00 =	
No.	Beginning No.	Ending No.		@ \$6.00 =	
No.	Beginning No.	Ending No.		@ \$6.00 =	
No.	Beginning No.	Ending No.		@ \$3.00 =	
			Total		0.00

Tickets Returned

Adult					
No.	Beginning No.	Ending No.		@ \$6.00 =	
No.	Beginning No.	Ending No.		@ \$6.00 =	
No.	Beginning No.	Ending No.		@ \$6.00 =	
No.	Beginning No.	Ending No.		@ \$6.00 =	
No.	Beginning No.	Ending No.		@ \$3.00 =	
			Total		0.00

Tickets Sold

Adult					
No.	Beginning No.	Ending No.		@ \$6.00 =	
No.	Beginning No.	Ending No.		@ \$6.00 =	
No.	Beginning No.	Ending No.		@ \$6.00 =	
No.	Beginning No.	Ending No.		@ \$6.00 =	
No.	Beginning No.	Ending No.		@ \$3.00 =	
			Total		0.00

Complimentary

No.	Beginning No.	Ending No.	Issued To:
No.	Beginning No.	Ending No.	Issued To:

Signed By _____
 (Gatekeeper)
 Signed By _____
 (Gatekeeper)
 Verified By _____
 (Bookkeeper)
 Approved By _____
 (Principal)

Total Ticket Sales	\$ 0.00
Change Cash	\$
Total To Account	\$ 0.00
Total Deposit	\$ 0.00
Change Cash Withheld	\$ 0.00
Short / Over*	\$

*Explanation required from gatekeeper on short/over of \$10.00 or more.

ACTIVITY VERIFICATION REPORT

Activity Name: _____
 Baseball / Basketball / Football / Softball / Volleyball / Cheerleading

Activity Type: _____
 Concessions / Admissions / Fund Raiser

Date: _____

Currency:

One's	(1)	_____	X	1.00 =	_____
Two's	(2)	_____	X	2.00 =	_____
Five's	(5)	_____	X	5.00 =	_____
Ten's	(10)	_____	X	10.00 =	_____
Twenty's	(20)	_____	X	20.00 =	_____
Fifty's	(50)	_____	X	50.00 =	_____
Hundred's	(100)	_____	X	100.00 =	_____

Total Currency: _____

Coin:

Pennies	(.01)	_____	X	.01 =	_____
Nickels	(.05)	_____	X	.05 =	_____
Dimes	(.10)	_____	X	.10 =	_____
Quarters	(.25)	_____	X	.25 =	_____
Halves	(.50)	_____	X	.50 =	_____
Dollars	(1.00)	_____	X	1.00 =	_____

Total Coin: _____

Checks:

Total Checks: _____

Grand Total: _____

Less Beginning Change: _____

Total Deposit: _____

1) Verification Signature _____

2) Verification Signature _____

ACADEMIC INCENTIVE PLAN

SCHOOL NAME _____

SCHOOL YEAR _____

PROPOSED BY _____

PRINCIPAL SIGNATURE FOR APPROVAL _____

When Public funds are used, Academic Incentive Plans will be due to the MCBOE Financial Office on or before September 1st of each school year. Please refer to the *Financial Procedures for the MCBOE* manual under VI. Miscellaneous Items, Section B.

WHAT IS THE STUDENT REQUIRED TO DO FOR THE INCENTIVE?

HOW DOES THIS RELATE TO EDUCATIONAL EXCELLENCE?

DESCRIBE THE PLANNED INCENTIVE :

(Laptop, gift card, etc.) NO CASH. Students receiving incentives of significant value should sign a form stating that the incentive was received along with signatures of two witnesses.

HOW WILL THE INCENTIVE RECIPIENTS BE CHOSEN?

(Attach copy of letter going home with students if applicable)

- Any overnight trip, including athletic events
- Any out-of-state trip of more than 100 miles from the school, including athletic events

Superintendent or Designee may approve trips not requiring Board approval.

School: _____ Teacher: _____

Date(s): _____ Time: _____ to _____ Grade(s): _____ # of Students: _____

Transportation Funding Source:

☐ School System ☐ Local School Activity ☐ Other

Funding Source: School System (check one) Local School (check one) Other (specify) _____

☐ Federal Program ☐ Staff Dev-Actv #2820 ☐ Individual (submit check)

☐ System Staff Development ☐ Other-Actv _____

☐ Other (specify) _____

a. Destination: _____

Proper documentation is on file the school to verify:

- Proper insurance coverage and drivers' licenses on those individuals who will be driving vehicles transporting students.
- Signed statements from parents of each student indicating:
 - They are aware of the vehicle in which the child is being transported.
 - They are aware of the person who will be driving the vehicle in which their child is being transported.

Nurse's signature _____ Date: _____

☐ Approved ☐ Disapproved _____ Date: _____

White: Principal
Yellow: Central Office
Pink: Teacher

PAGE 1 OF 1

MADISON COUNTY SCHOOLS PROFESSIONAL LEAVE REQUEST

Name: _____ School: _____

Position (Grade/Subject): _____ Date(s) of Absence: _____

Title of Activity: _____

Destination: _____

Purpose of Request and how it will benefit the Madison County School System and your professional goal:

How will class be covered? (Check one) ☐ Substitute ☐ In-House	
Funding Source:	
<u>School System</u> (Check one)	<u>Local School</u> (Check one)
☐ Federal Program	☐ Staff Dev-Actv #2820
☐ System Staff Development	☐ Other (Specify) _____
☐ Other (Specify) _____	
Estimated Cost: (Check all that apply, specify amount)	Funding Source:
☐ Salary \$ _____	<u>School System</u> (Check one)
☐ Travel:	☐ Federal Program _____
☐ Air _____	☐ System Staff Development
☐ Automobile _____	☐ Other (Specify) _____
☐ Other: _____	
☐ Lodging:	<u>Local School</u> (Check one)
Number of Nights _____	☐ Staff Dev-Actv #2820
☐ Food	☐ Other (Specify) _____
Number of Meals _____	
☐ Registration Fee _____	
TOTAL \$ _____	Print
Signature of Person Requesting Leave _____ Date _____	
☐ Approved ☐ Disapproved	
Signature of Principal or Direct Supervisor _____ Date _____	
☐ Approved ☐ Disapproved	
Signature of Superintendent or Designee _____ Date _____	
Approved: November, 1975 Revised: June, 1996 Revised: September, 1988 Revised: February 2009 Revised: September, 1991 Revised: August 2010 Revised: September, 1993	

MADISON COUNTY BOARD OF EDUCATION

ORIGINAL - Central Office COPY - School Secretary / Bookkeeper COPY - Payroll COPY - Employee

GBRI-E Prof Lv Req 81210

MADISON COUNTY SCHOOLS
P.O. BOX 226
HUNTSVILLE, AL 35804

EXPENSE VOUCHER

Date _____
Employee _____
Consultant _____

Name: _____ Mailing Address _____

Description of Service or Purpose of Trip: _____

Expenses were incurred: Date: _____ Place: _____

EXPENSES:

Travel _____ Fare from _____ to _____ and return \$ _____

Auto _____ Miles from _____ to _____ and return @ .56 per mile _____

Motel (nights _____)* _____

Meals (number _____)** _____

Registration _____*

Other Expense (Itemize) _____

List names of person in party that expenses are claimed for: _____

Total Expense and Fees \$ _____

I certify that the above is correct and due for services performed and / or travel reimbursement.

Signature

Reimbursement to be paid by: 1. _____ Central Office 2. _____ Local School

* Please attach bills or receipts to verify claim.

** Reimbursed \$30.00 per day (\$10 per meal) per diem or actual meal cost not to exceed meal allowances established by the Federal Government General Services Administration (www.gsa.gov/perdiem).

PLEASE DO NOT WRITE BELOW LINE - FOR OFFICE USE

APPROVED-SUPERVISOR

APPROVED FOR PAYMENT
SUPERINTENDENT OR DESIGNEE

ACCOUNT NO: (_____) _____
Activity Fund Type Function Object Cost Center Funding Source Year Program Special Use

TRANSFER VOUCHER

DATE: _____
SIGNATURE OF SPONSOR: _____
TRANSFER AMOUNT: _____

PUBLIC

FROM {____} 12 - 5 - 9910 - 920 - CCTR - 7101 - 0 - 9700 - 0000 {D}
REF: TRANSFER OUT COMMENT: TRN TO _____ (ACTIVITY #)
TO {____} 12 - 4 - 9210 - 000 - CCTR - 7101 - 0 - 0000 - 0000 {C}
REF: TRANSFER IN COMMENT: TRN FROM _____ (ACTIVITY #)

NON PUBLIC

FROM {____} 32 - 5 - 9910 - 920 - CCTR - 7501 - 0 - 9700 - 0000 {D}
REF: TRANSFER OUT COMMENT: TRN TO _____ (ACTIVITY #)
TO {____} 32 - 4 - 9210 - 000 - CCTR - 7501 - 0 - 0000 - 0000 {C}
REF: TRANSFER IN COMMENT: TRN FROM _____ (ACTIVITY #)

*** PUBLIC FUNDS CANNOT BE TRANSFERRED TO NON PUBLIC FUNDS ***

PURPOSE OF TRANSFER: _____

PRINCIPAL'S SIGNATURE

DATE

Date Entered: _____
Entered By: _____

FUNDS AVAILABLE? (YES / NO): _____
Verified By

Purchase Order No. _____

Invoice No. _____

INVOICE

NAME OF VENDOR_____
ADDRESS OF VENDOR_____
CLASS, CLUB OR ACTIVITY

QTY	DESCRIPTION	UNIT PRICE	TOTAL

TEACHER / SPONSOR SIGNATURE _____

DATE _____

CHECK NUMBER _____

PRINCIPAL'S SIGNATURE _____

CHECK RECEIVED BY _____

June 2014