



Business Services Procedure Manual

435 Stanley Avenue, Chambersburg, PA 17201

(717) 263-9281 (voice) (717) 261-3321 (fax)

Preface

The Business Procedures Manual is a resource of current business practices for the Chambersburg Area School District. It is intended to be a "living" document that will be revised and updated as the requirements of the system change.

The manual is intended for use as a reference book by Administrators, secretaries, and other staff members with budgetary or financial responsibilities. There is an underlying assumption that the individuals for whom it was written will have a general understanding of the financial processes in a school system.

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Business Office Staff

[Jessica Blacker](#) – Assistant Payroll Clerk/AESOP

[Suzanne Crider](#) - Child Accounting/Centralized Student Data Administrative Assistant

[Sandy Delaney](#) – Payroll Supervisor

[Joseph Dimeo](#) – Copy Room Clerk

– Business Office Secretary/Mail Room Clerk

[Tracey Hammond](#) – Accounting Manager

[Karen Holden](#) – Payroll Coordinator

[Brittany Miller](#) – Assistant to Chief Financial & Operations Office/Supplemental Programs Assistant

[Danette Nolt](#) – Controller/Board Treasurer

[Carol Stiles](#) – Accounts Payable Assistant

[Bobbie Stine](#) -Director of Support Services

[Tamera Stouffer](#) – Chief Financial & Operations Office/Board Secretary

Accounting

An Overview of the accounting requirements.

Structure

The account code is a 16-character field that determines where expenses are charged. As we better define the budget process and seek to understand program costs the account code must be correct and complete. *A complete list of [Chart of Accounts](#) can be found on the Business Office Webpage.* The account structure is as follows: XX.XXXX.XXX.XXX.XX.XXX.XXX

The Fund: First two digits – designates the fund. Fund 10 is the general fund.

The Function: Four (4) digits identify the functional area of the expense. Function 1100 represents instruction.

The Object: The next three (3) digits are the object code. Object 610 represents supplies.

The Funding Source: The next three (3) digits identify if there is any special funding source attached to that function and object.

The Instructional Organization: The next two (2) digits identify the instructional organization. 10 is used for elementary and 30 is for secondary.

The Operational Unit: The next two digits represent the building. Buchanan Elementary is 210.

The Subject: The next three digits represent the subject. Subject area or program such as a specific sports team

Manual of Accounting

The Manual of Accounting is maintained by the PA Office of the Budget. The manual provides financial reporting requirements for LEA's in the state of Pennsylvania. A copy of the [Manual of Accounting](#) can be found on the district website.

Fund Accounting

Fund Category	Fund Type	General GAAP Usage
Governmental	General	Used to account for all financial resources except those required to be accounted for in another fund; the chief operating fund
	Special Revenue	Used to account for the proceeds of specific revenue sources legally restricted to expenditure for a specific purpose
	Debt Service	Used to account for the accumulation of resources for the payment of general long-term debt principal and interest
	Capital Project	Used to account financial resources to be used for the acquisition or construction of major capital facilities (not financed by proprietary or fiduciary funds)
	Permanent	Used to account for resources legally restricted to the extent of earnings (not principal) for the benefit of the government or its citizenry.
Proprietary	Enterprise	Used to account for operations that are financed and operated in a manner similar to a private business, finance primarily by charges to external users.
	Internal Service	Used to account for any activity that provides goods or services on a cost-reimbursement basis to other funds or departments; appropriate for reporting risk financing activities.
Fiduciary	Pension and Employee Benefit Trust Funds	Used to account for resources required to be held in trust for members and beneficiaries of pension plans, post-employment benefit programs, or other employee benefit plans.
	Investment Trust Funds	Used to account for activities of an investment pool the government sponsors as an investment trust fund
	Private-purpose Trust Funds	Used to report on any trust arrangement (other than pension or employee benefit) under which principal and/or interest benefits individuals, private organizations, or other governments
	Agency Funds	Used to account for situations where the government's role is purely custodial, typically without a formal trust arrangement.

Policies

The policies below are related to District Finances. Full versions of the most recent policy is available on our website at: <https://go.boarddocs.com/pa/casdpa/Board.nsf/Public#>

- 601 Fiscal Objectives
- 602 Budget Planning
- 603 Budget Preparation
- 604 Budget Adoption
- 605 Tax Levy
- 606 Tax Collection
- 607 Tuition Income
- 608 Bank Accounts
- 609 Investments
- 610 Purchases Subject to Bid/Quotation
- 611 Purchases Budgeted
- 612 Purchases not budgeted
- 613 Cooperative Purchasing
- 614 Payroll Authorization
- 615 Payroll Deductions
- 616 Payment of Bills
- 617 Petty Cash
- 618 Student Activity Funds
- 618.1 Special Purpose Funds
- 619 District Audit
- 620 Fund Balance
- 621 Local Taxpayer Bill of Rights
- 622 GASB Statement 34
- 624 Taxable Fringe Benefits
- 625 Credit Cards
- 626 Federal Fiscal Compliance
- 626.1 Travel Reimbursement – Federal Programs

Purchasing

It is the objective of the Chambersburg Area School District to obtain quality products and/or services at the lowest price or best value. District Policy [610](#) requires that all supplies, equipment, or services that total \$23,800 or more must be advertised and publicly bid. Purchases less than \$23,800, but more than \$12,900 must have three (3) quotes. All purchase requests must be referred to the building principal or department supervisor to check whether the purchase is subject to a bid or quotations.

Code of Procurement Ethics

Ethical procurement will focus on fair, honest, and competitive purchasing while utilizing the best value and following rules and regulations.

- Always strive to acquire items at the best value through competitiveness
- Do not accept bribes and/or gifts from vendors
- Always demonstrate honesty and integrity
- Provide equal information to potential vendors during requests for proposals or quotes
- Avoid procurement with vendors for personal gain
- Only grant awards to responsible and responsive vendors
- Maintain fiscal responsibility of taxpayer dollars
- Protect the district by making sure all vendors follow the guidelines of an agreement or contract

Procurement Practices

- The district will maintain procurement policies that provide the guidelines for different procurement methods.
- The Accounting Manager will provide procurement training to all employees with the responsibility to obtain commodities and services.
- The district will maintain and monitor approved vendors
- The Business Office will maintain written procedures for internal controls to prevent unethical purchasing practices.

Requisition

A requisition is an internal document by which a building site or department of the district requests to initiate a purchase order. It is requested electronically through the financial system and is considered a request until it is approved by the Chief Financial Officer. Nothing can be ordered with a requisition, it is only after the Chief Financial Officer approves the request that it becomes an authorized purchase. Special instructions must be entered in the notes section and visible for all parties to see. Funds must be available in the account or accounts to be used for the requisition. If funds are not available, a budget transfer must be completed (see page 9).

Requisitions should include certain items:

- A description of items to be purchased
- The purpose of the items to be purchased or the reason for the services to be used.
- Complete information on items or events to be occurring

- Dates that items are needed must be entered on the requisition
- Any special instructions must be included on requisition (i.e. check processing information, check disbursement information, forms to be included with checks, etc.)
- The quantity needed
- Vendor (should be from the district's approved vendor list)
- The code of the account to be charged
- All contracted service requisitions must include an electronic copy of the signed contract.
- All travel requests must include an electronic copy of the approved 4150B.
- Attach a copy of ALL QUOTE INFORMATION to the requisition including the 2 additional quotes and keep a copy on file for 3 years at your location.
- Reference state bid/joint purchasing agreement in the notes section of PO.

Requisitions received by the business office should be reviewed for the following:

- Accuracy
- Availability of funds
- Adequate description
- Proper account coding
- Overall completeness
- Appropriate documentation
- Purchase meets district goals and objectives

Purchase Order

Once a requisition is approved by the Chief Financial Officer the request has been approved and a purchase order is generated. A purchase order is required prior to any purchase.

Blanket purchase orders can be used for repetitive purchases to the same vendor, but must not exceed the total. The request should state a description of the type of item, i.e. office supplies

Receiving

All packages should be inspected for damages prior to accepting or opening. Verify the ordered items have been received.

- If the order is complete, sign and date the packing slip.
- Incomplete order – sign and date the items received

- Items damaged/missing – contact the vendor and accounts payable to report the issue
- Backorders – always check the packing slip for partial shipments

Payment

After an order and the invoice have been received, the Financial Secretary will process for payment. Original documents must be submitted to Accounts Payable. This includes: packing slip, invoice, and purchase order. Do not hold up payments for items on backorder, this may cause late charges or bad vendor relations. Invoice must be signed by the Financial Secretary and Supervisor.

Office Depot Process

The Office Depot Website is an online method of purchasing office supplies. Financial Secretaries are provided access to the site and the ability to order items posted against the approved Purchase Order. You can access the site at

<https://business.officedepot.com/>

And use the help files to assist you with ordering and approving orders.

[Instructions for ordering general supplies](#)

[Instructions for approving general supplies](#)

If you have issues logging on or need access to the site please contact Carol Stiles at 717-261-3315.

Bidding/Quotations

Certain products and services are exempt from bidding:

1. Pure services – doctors, solicitors, psychologists, architects, auditors
2. Perishable food supplies for the cafeterias
3. Specific educational supplies – maps, globes, music, charts, films/filmstrips, prepared transparencies/slides, textbooks, games, prepared kits, flashcards, models, teacher demonstration devices necessary for school use
4. Purchasing Consortiums offer competitive pricing and can be used in place of doing formal bids. Costars does not meet Federal Uniform Guidance.

- PEPPM BID –The PEPPM Bid is available to view online at www.peppm.org.
- LIU Bid – listed on District

- Costars - <https://www.dgs.pa.gov/COSTARS/pages/default.aspx>
- Keystone Purchasing Network - <https://www.thekpn.org/>
- Us Communities/Omnia - <https://public.omniapartners.com/us-communities-an-omnia-partner>

● **Follow These Procedures When Quotes Are Required:**

1. Quotes must be obtained from 3 different vendors (the vendor where the items will be purchased plus 2 others). Check to see if these vendors offer any educational discounts.
2. An emergency or rush order does not give permission to circumvent the need for obtaining quotes. Telephone quotes are acceptable for emergency orders.

Budget Transfers

- Transfers between functions require Board Approval and are available from October 1 – April 1. IE: 10.1100.610 to 10.2841.752. This is a transfer from an instructional supply account to a technology equipment account.
- Transfers within a function require Supervisor approval and should be sent to the District Controller. IE: transfer from 10.2700.430 to 10.2700.513.

[Budget Transfer Approval Form](#)

Tech Approval

1. Requisitions for Software or technology-related equipment must include an approved Technology Approval Form. Follow the links below for instructions.

[Technology Equipment Requests](#)

[Equipment Requests for Grants](#)

Gifts, Grants, Donations

1. Process
2. Form
3. Purchases with Grant funds

Fee Collection & Deposit Process

Copy Center Printing

The [District Copy Center](#) is equipped with specialized high-speed copiers. Its purpose is to complete very large, complex duplicating jobs such as booklets, programs, hand-outs for large meetings, school mailings, forms, etc.

Some of the features available at the Copy Center are collating, stapling, reducing, folding, binding, glue-ups for pads, legal-sized documents, etc. Please call the Copy Center with any questions concerning processing or job quantities (#14020).

The Copy Center Job Request Form must be completed and submitted with all job requests.

[? Color Copy Request](#)

[? Black & White Copy Request](#)

Important Notes

- Work is processed on a “first-in, first-out” basis.
- Remove ALL staples from originals to be copied.
- Secure paste-ups on originals with tape on all edges. DO NOT USE glue or staples.
- Call the Copy Center (#14020) in advance of submitting all large jobs (anything over 5,000 copies).
- Allow extra processing time if the job needs a large amount of colored, 3-hole punch, 8½ x 14” or 11” x 17” paper, or if the job involves padding, cutting, or binding.
- The peak-demand time for the Copy Center is May, June, and September.
- Do not submit books, bound materials, or 3-D objects for copying without prior arrangement with the Copy Center.
- Copyright laws must be followed. The Copy Center will return any work considered illegal under the law.

Expenditure Control

Reimbursement

Travel

Travel and Expense records are to be submitted monthly, with one month per [Travel and Expense report](#). A purchase order must precede the submission of the mileage report. Yearly travel expectations must be encumbered in September.

If reimbursement is for travel outside the district, attach an approved [Employee Absence Report](#) and original itemized receipts to verify meals, parking, etc. Reimbursement will only be made with itemized receipts. When getting the Employee Absence Report approved, send two (2) copies, which must be approved by the Associate Superintendent and/or the Superintendent. Credit card receipts that list the total charged without items purchased will not be accepted. Receipts containing alcoholic beverages will be denied in their entirety.

The maximum amount to be reimbursed for meals is: Breakfast - \$10.00, Lunch- \$15.00, and Dinner - \$25.00.

Provide a daily detail (one per line for each date) Summarizing a monthly amount on one line is not acceptable.

Send completed Travel and Expense Record to the appropriate supervisor(s) for approval. All employees must have the supervisor's signature on the submitted form. Financial Secretaries should submit completed and approved Travel and Expense Records to Carol Stiles in the Business Office.

Submit within **one week** following the end of the Month.

Out of Pocket Expenses

Reimbursements for purchases will not be allowed under any circumstances unless previously approved by the Business Office. Purchasing guidelines require prior approval for ALL district purchases. If reimbursement is approved, original receipts signed by the requestor will be required. If the sales tax is paid by the requestor it will not be reimbursed.

Procurement Card

- Enter a requisition selecting PCard in the "Order Via" field in the Add Requisition screen in Control Panel.

- If there will be sales tax on the purchase, contact the Accounting Manager to request a Sales Tax Exempt Certificate to submit to the vendor, before completing the transaction.
- Upon approval of the purchase order, contact the Accounts Payable Assistant to sign out the PCard from the Business Office.
- Upon completion of the transaction, return the PCard and the receipt and/or order confirmation that lists the itemized transaction details and amount to Accounts Payable Assistant.

Gas Cards

- Tracking & Procedure

W-9

All vendors are required to complete a [W-9 Form](#) before the vendor being created in Budgetsense.

Tax Exempt Status

Payroll

Paydays are every other Friday except when said payday falls on a holiday then the payday will be on the day before the holiday. Pay will be processed via direct deposit to the employee's requested financial institution. All payments made to district employees for services rendered must be processed through the Payroll Department and will be included on their Form W2.

Link: [Direct Deposit Authorization and Acknowledgement form](#)

Time Cards

1. Employees will be paid overtime in accordance with their collective bargaining agreement and the Board's policy. All overtime must be pre-approved by the principal or appropriate supervisor by initialing the time card. Employees are to clock IN at the start and OUT at the completion of the authorized overtime when there is a break in service between regularly scheduled hours and overtime hours. If approved overtime is continuous with regularly scheduled hours, the employee only has to clock out in the extra hours field.
2. Any errors or omissions on the timecard are to be immediately brought to the attention of the employee's supervisor for correction. Such corrections are to be initialed by the supervisor to authorize payment.
3. Employees will be paid for leave usage and/or non-work days (vacation,

holidays, personal days, sick leave, etc.) in accordance with their respective collective bargaining agreements and Board policy. The employee's supervisor is to indicate the reason for absence (i.e. holiday, vacations, etc.) on the proper line and initial authorizing approval for payment.

4. Approved time cards are to be sent to Payroll. They must be received by Payroll on Monday of the following week.
5. Instructions for completing and submitting time cards can be found on the Payroll webpage under the Business Office Department.

Employee Leave

Jury Duty

Once you are notified or selected for jury selection or jury duty, the following steps will need to be taken for the absence to be considered Court Leave. Please read through the entirety of this document.

1. Copy the court summons you received notifying or selecting you for jury selection or jury duty.
2. Print the Employee Absence Report located on the school district website. www.casdonline.org > Departments > Human Resources > [Forms](#) > Employee Absence Report Form
3. Complete the information section at the top of the form, select "Reason for Absence" as E. Jury Duty (Attach summons), and indicate if a substitute is needed.
4. The court summons will specify absence dates or time period.
5. Once the form is completed, attach a copy of your court summons.
6. Sign on the "Signature of Employee" line.
7. Submit the completed form to your supervisor for approval.
8. Once the form is approved and received by the Payroll Department, you will be notified via your district email with a letter.
9. Within 60 days from your date of jury selection or jury duty, you can expect a check from the court to compensate you for juror fees and mileage. The check you forward should only include juror fees, **not mileage**. CHECKS MADE PAYABLE TO YOU FROM THE COURT WILL NOT BE ACCEPTED.

Note:

If a copy of the court summons or the check for juror fees is not received, applicable paid leave and/or absence without pay may be used to cover the

absence(s).

Vacation Leave

Specific employee groups can apply for payment of unused Vacation Leave Days not to exceed 10 days per fiscal year. Complete the form, [Vacation Leave Payment Request](#), and send it to the Payroll Department.

Personal Leave Payment

Professional Staff

CAEA bargaining unit members have the option to have unused personal days remaining at the end of the year deposited into either their 403(b) or 457(b) at the daily substitute rate.

Support Staff

CAESPA bargaining unit members have the option to have unused personal days remaining at the end of the year deposited into either their 403(b) or 457(b) at half of their daily rate.

Internal Controls

Cash Receipts

Taxes:

- Real Estate taxes are collected by our six local elected tax collectors (1 Borough and 5 Townships)
 - All tax collectors are bonded.
 - Deposits are made periodically dependent on the volume of receipts. During peak collection times, deposits may be made several times a week.
 - Collectors take the deposits to the bank.
 - The tax collector prepares a recap sheet verifying the deposit, and on at least a monthly basis, a tax reconciliation sheet is prepared for the outstanding taxes, the District Controller, reviews the reports.
 - All tax collectors reconcile their collections with the District annually in January.
 - The District Controller is responsible to assure that the reconciliation is correct.
 - Any irregularities are forwarded to the Chief Financial Officer for her direction.

- o Upon receipt of the collected duplicate, the accounts not collected are turned over to Franklin County Tax Claim Bureau, which is responsible for the collection of delinquent real estate taxes.
- EIT and LST are collected by the Franklin County Area Tax Bureau.
 - o Funds are disbursed to the District monthly.
 - o The School Board President appoints one representative to serve on the Wage Tax Board. They generally meet monthly.
 - o The annual audit is conducted by independent auditors and reviewed by all participating entities.
 - o All delinquent District per capita taxes are collected by E.H. Harris and National Recovery Agency.

Checks and other cash:

- The Accounting Manager manages all fund revenues. The Accounting Manager prepares the deposit and enters the information into the Treasurer's Report spreadsheets daily and into Infinite Visions daily. Receipts are generally deposited on a daily basis, depending on the amount of the deposit and if cash is a part of the deposit. The Accounting Manager takes the cash deposits to the bank, generally once a week. Checks are electronically deposited on a daily basis through the Remote Deposit Manager.
 - o Checks for qualified retiree's under the age of 65 and COBRA participants, are sent to CM Regent/School Claims Service/PSBA by the individual.
- The Accounting Manager verifies and codes the revenue daily and prepares a detailed listing of the receipts on the monthly Treasurer's Report.
- State and Federal funding is received by wire transfers. Controller or the Accounting Manager access the MyPDESuite (FAI) to identify receivables and the date of the anticipated receipts.
- Controller reviews and finalizes the monthly Treasurer's Report. The Board of School Directors reviews and approves the monthly Treasurer's Report.

Budget Management, Purchasing, Cash Disbursements, and Bank Reconciliations

Budget Management: Act 1 Timeline

- Annually and normally in June, the School Board approves the next year's budget for the District. Passage of this budget is in accordance with the Pennsylvania School Code.

- Under Act 1, the preliminary budget is to be approved by approximately the second week in February. The preliminary budget then must be submitted to the Department of Education to determine if any tax increase must go to public referendum.

Purchasing:

- At the building level, a financial secretary or other clerical assistant prepares requisitions to be submitted to the District Office. The requisition is reviewed and approved by the administrator responsible for those items. All purchase order requests are reviewed and approved by the Chief Financial Officer. All purchase orders are printed centrally in the Business Office.
- Once the purchase orders have been approved and printed, they are mailed or e-mailed from the Business Office, unless the return of the purchase order to the building is requested. The amount of the purchase order is encumbered into the accounting system.
 - Most items are shipped directly to the school/office.
 - Copy paper and computer supplies are distributed from a central location.
 - Upon receipt of the item, the secretary/custodian verifies packing slips.
 - The financial secretaries review the documents and make a “payment packet”, which consists of the purchase order, invoice, and packing slip, and forwards to Carol Stiles for payment.
 - “Not to exceed” purchase orders are used where appropriate.
- As per the direction of the School District’s Solicitor, no purchases in excess of \$500 per year can be made from a company or firm that is owned or partially owned by an employee of the School District.

Cash Disbursements:

- Most checks are issued with a signed purchase order. Checks for tuition are issued with department and Controller approval. Occasionally, checks are issued, for payment of time-critical expenditures, without a signed purchase order, but with approval of the Chief Financial and Operations Officer and/or Controller.
- The Board approves all checks/electronic payments from a disbursement report provided at the Board meeting. There are two bill listings, the unpaid bill listing, and the paid bill listing. The unpaid bill listing is approved at the Board meeting and the checks/electronic payments are distributed the day following the board meeting. The paid bill listing identifies all

checks/electronic payments that have been issued between the last board meeting and the current board meeting.

- Checks are signed electronically through the financial system using the signatures of the Treasurer, Board Secretary, and Board President. All individuals are bonded as required by law.
- The Controller reconciles the General Fund checking account on a monthly basis.

Cash & Investments:

- All cash accounts are with Orrstown Bank, Depository for the School District. The bank is bonded and collateralizes all deposits as required by Act 72 and the Pennsylvania School Code per the District's agreement with Orrstown Bank.
- Throughout the year, all General Fund investments are short-term (under 360 days) and collateralized under Act 72 in compliance with section 440 of the Pennsylvania School Code and/or Act 10 Investments. The District only invests through PLGIT, PSDLAF, and local banking institutions for these short-term investments. The Controller, as the Director of Finance's designee, investigates the rates of investment and determines the placement of funds.
- The Accounting Manager reviews each of our Federal Grants on a monthly basis to determine if we have excess Federal funds in our General Fund checking account. This review is completed when Federal grant money is deposited by PDE into our General Fund checking account. If there is an excess of funds for a grant, a transfer is made to our Federal Dollar account. If we have more expenditures than revenue, Tracey Hammond will transfer Federal grant money associated with each grant back into the General Fund.

Bank Reconciliations:

- All bank reconciliations, with the exception of the Student Activity accounts, are reconciled and reviewed in the Business Office by the controller and Accounting Manager.

Payroll Fund

- Recorded in the General Fund.
- Payroll is processed by:
 - Head Payroll Clerk
 - Assistant Payroll Clerk
 - Accounting Manager, transfers all funds related to the payroll.

- o Payroll Supervisor, supervises the payroll process, and reviews/approves the payroll transfers.
- All employees are paid per district-wide salary schedules, contracts or compensation plans. The School Board approves all plans, contracts, and schedules.
- Following is the general flow of the payroll process:
 - o Each year the computer system is updated by Head Payroll Clerk to reflect the current salary for each salaried employee based on the district wide salary schedules. The system automatically generates the District payroll for each pay period.
 - o Hourly personnel complete time cards. At the end of each pay period, the time cards are reviewed and approved by the respective administrator and forwarded to the Payroll Department for payment.
 - Payroll is posted to the General Ledger at the end of each payroll.
 - The Accounting Manager reconciles the Payroll Account.
- This information is reviewed throughout each pay period to ensure proper recording and that payments have been made.

Activity Funds

- The District has four activity funds that are site-based and managed. The individuals responsible for these accounts are:
 - o CASHS – Financial Secretary
 - o CMS – Financial Secretary
 - o CAMS North – Financial Secretary
 - o CAMS South – Financial Secretary
- Controller reviews the reconciliations on a monthly basis.
- Activity funds consist of money that is raised and expended by students. A payment voucher is submitted with an invoice or receipt requesting payment. One student officer and a club advisor must approve the payment voucher. Once this approval is given, checks are prepared to pay for the request. The checks must be signed by two account Administrators. These Administrators are generally the building principal(s) or designee, and the Treasurer.
- On a quarterly basis, a complete summary of all expenditures and account balances are reviewed and approved by the School Board.
- Payment for services to District employees for club advisors is paid via a stipend through the normal payroll process. Reimbursement to District employees is approved by the student group and paid through the normal voucher process.
- As per the recommendation of the State Auditor General's Office, no funds may be disbursed to graduating classes for the purposes of a class reunion. These funds must be

allocated to or spent on a District issue as designated by the graduating class or be transferred to another Activities Fund or Student Group.

A Paper Trail of a Typical Dollar:

- Money is collected by students and turned into class advisors.
- Money is sorted and counted by advisors and student officers.
- A deposit voucher is prepared in duplicate and forwarded with the money to the Activities Group/Fund Treasurer.
- The Treasurer counts the money from each club, verifies accuracy, signs the deposit slip, and returns the duplicate to the advisor.
- Funds are deposited weekly by the Activity Account Treasurer.
- A payment voucher is prepared for each check, signed by a student officer and club advisor, and forwarded to the Treasurer for payment.

Athletic Funds

- The individuals responsible for the Athletic Department are:
 - CASHS Athletic Director
 - CASHS Athletic Department Financial Secretary
 - CAMS Athletic Director
 - CAMS Athletic Department Financial Secretary
- Payment to officials and all other expenditures are now directly paid through the General Fund using purchase orders. Officials are paid on a weekly basis.
- All revenues from athletic events are directly deposited into the regular General Fund account per the attached description.

Paper Trail of a Typical Dollar and Ticket Sales:

- The beginning ticket number is removed from the ticket roll for each paying category (adult, student, etc.)
- Ticket seller removes the last ticket from the roll at the end of the sales. The difference in numbers is subtracted and this gives the exact number of tickets sold.
- The Financial Manager closes the ticket booth and counts the money with one of the ticket sellers. The Financial Manager then takes the deposit home and places it in his safe.
- Receipts, along with a duplicate deposit slip, are submitted to the Athletic Fund Treasurer within one business day.
- The Treasurer reviews the deposits for accuracy, signs the deposit slip, and forwards the duplicate deposit slip to the Athletic Director.
- The fund Treasurer prepares the bank deposit and transports it to the bank for deposit.

Food Service Fund

Food Service Office and Buildings:

- The Food Service Office is at 721 South Sixth Street, Chambersburg, PA 17201.
- There are full preparation kitchens at:
 - CASHS
 - CMS
 - CAMS North
 - CAMS South
 - 11 of the 13 Elementary Schools
- The Food Service Director reports to the Director of Support Services.
- The Comptroller performs the reconciliation of the Food Service accounts.

Cash Deposits:

- All schools are on the Point of Service (POS) system. The Cafeteria Manager or their assistant prepares the deposit slips; the District's delivery driver collects them and deposits the cash in the bank on a daily basis.
- As a control, a daily activity sheet is prepared at the elementary school, which indicates the number of funds collected, and is turned over to the Food Service Office. The Cafeteria Manager also prepares a deposit slip and it is turned over to the delivery driver to be deposited. The Cafeteria Manager or cashier prepares daily activity sheets. The Food Service Secretary verifies the operating sheets to the deposit slip. The computer prints daily, weekly and monthly reports.
- The POS software will prepare daily deposits on the computer system.
- The cafeteria system has implemented the use of Internet Credit Card purchasing.

Cash Disbursements:

- The Food Service Director and the Food Service Coordinator place all orders.
- Orders are either delivered to the warehouse on South Main Street or directly to CAMS South, CAMS North, CASHS, CMS, FCCTC, Hamilton Heights, Stevens, Fayetteville, or Scotland. The order is checked against the packing slip.
- The working kitchens place orders through the software system. The warehouse pulls the order and schedules delivery to the appropriate locations.
- Invoices are received and examined by the Food Service Director and Food Service Fund Financial Secretary that examine prices and match with packing slips. Many times, invoices accompany the shipment and the Cafeteria Manager will check.

- Invoices are tallied the Food Service secretary enters invoices into the Infinite Visions system for payment by the Business Office. The invoices are turned over to the Food Service Director who approves bills for payment.
- Once the invoices are approved by the Food Service Director, the invoices are sent to the Business Office where they are readied for payment. These invoices are reviewed by the Comptroller before the checks are issued.
- The Food Service Director reviews the bank statement. The Controller prepares the bank reconciliation.
- The Food Service Director and the Controller maintain computerized accounting records.
- Inventory is valued using the most current prices for food and supplies. Government commodities are valued using the current government price list.
- Payroll is handled through the General Fund and the General Fund invoices the Food Service Fund on a regular basis.
- All wages and benefits for all Food Service employees are charged against the Food Service Fund.

Free and Reduced Lunch:

- The computer system accounts for all free and reduced lunch applications.
 - At the beginning of the school year, each student is given a letter explaining the free and reduced lunch program and requirements. This information may also be found on the District website. When the applications are completed, they are entered into the computer system. The system then designates who is eligible for the meal benefits program and selects who will be required to verify their income levels.
- The Community Eligibility Provision has been implemented for buildings that meet specific guidelines. A current list of schools can be found on the Food & Nutrition Website <https://www.casdonline.org/Page/1007>

Meal Counts:

- All elementary schools, CAMS South, CAMS North, CMS, FCCTC, CASHS, and FLC use the POS touch screens and computer software which automatically subtotals per type of meal (number of meals and total dollars) and the Daily Activity Sheets.
- All elementary schools take a count of students who will be eating lunch that day. The secondary schools base their production on history.