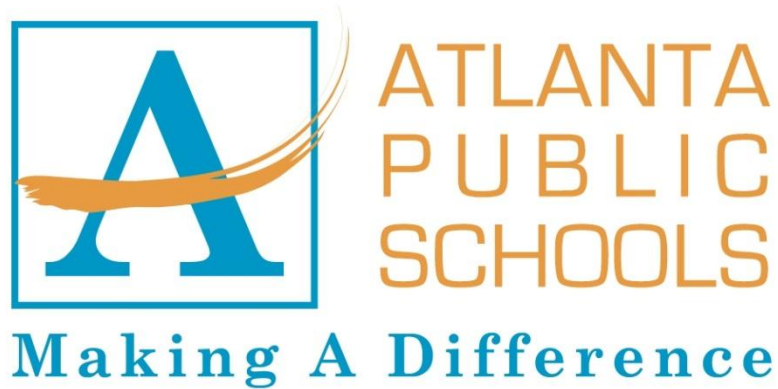




BUDGET CENTER MANAGER HANDBOOK

FISCAL YEAR 2015

**130 Trinity Avenue, SW
Atlanta, Georgia 30303**

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Introduction

It is the goal of the Atlanta Public Schools' Finance Division to support schools and student achievement to the maximum extent possible. We realize that our ability to respond to the needs of principals, teachers and students can, and does, affect the environment in which students learn.

We believe that we can better support student achievement by ensuring that those who make business decisions on behalf of the district understand finance and operational processes and procedures. This Budget Center Manager's Handbook is designed to provide that understanding. We are sure you will find this informative and educational as we focus on the ultimate goal...

Student Success!

Sincerely,



Charles A. Burbridge

Finance Division

Mission Statement

The mission of the Finance Division is to support a caring culture of trust and collaboration for every APS Student and our community. We achieve this by recording the liabilities, recognizing the appropriate revenues, maintaining compliance of federal and state funding, protecting the district against the adverse effects of accidental loss in the areas of personnel, property, liability, and income, and assuring timely payment of authorized expenditures in support of the instructional and administrative operations of the School System to achieve the highest level of available funding and resources for successful student learning.

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Accounting Department

Mission Statement

The mission of the Accounting Department is to support student achievement by effectively managing the financial transaction records related to the operation of the School District as well as the capital asset records. Accounting is responsible for the diligent reconciliation of balance sheet accounts and material account balances to monitor that the appropriate controls are placed in operation and that the risk of material misstatement is mitigated.

Introduction

The Accounting Department is primarily responsible for the maintenance and management of the General Ledger and Asset Management modules in the Lawson Enterprise System (Lawson). Lawson version 9.0.1 is currently in use as the financial management package.

The procedures of the Accounting Department and financial system controls are designed to present fairly and with full disclosure, the financial position and results of financial operations of the funds and account groups of the district in conformity with Generally Accepted Accounting Principles.

Contacting the Accounting Department

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Accounting Procedures

Account Maintenance

Accounting is responsible for the maintenance and control of the District's Chart of Accounts (COA). Requests for additions, modifications, deletions, activations or inactivations of new accounting units, account numbers and sub-accounts are submitted through the Budget Assistant Director/Director for approval and then forwarded to Accounting for final approval and processing.

Please use these steps to request account maintenance:

- a. The department that needs the modification discusses the need with the Budget department
- b. Budget determines the need for the new item
- c. Budget obtains and prepares the relevant form (Interoffice Memo)
- d. Budget attaches support
- e. Budget validates that the request is for a valid combination
- f. The requestor forwards to Budget Assistant Director (or higher) for approval via email
- g. If a salary account is requested (object/subaccount 1XXX) the Budget department should
 - a. Request applicable benefit accounts
 - b. Obtain the approval of the Assistant Director for Position Control (or higher)
- h. If the account requested is in a special revenue fund (4XX or 5XX), the Budget department should obtain the approval of the Assistant Director for Special Revenue (or higher)
- i. The Budget Assistant Director/Director then forwards to Accounting for approval/processing via email
- j. Accounting reviews and approves, or returns to Budget for additional info
- k. Once approved by Accounting the request is processed

Reclassifications of Expenditures

Accounting is responsible for the maintenance and management of the General Ledger. Requests for expenditures to be reclassified are submitted to Accounting for processing. The reclassification will be processed when official written notification has been received from the Budget Center Manager.

The request should contain the following information:

1. Salary and Benefit Reclassification
 - Employee Number
 - Amount to reclassify
 - Dates of pay to be reclassified
 - Accounting unit, account and sub-account the expenditure is moving from

- Accounting unit, account and sub-account the expenditure is moving to
2. Non-Salary/Benefit Reclassification
- Vendor
 - Amount of reclassified
 - Date of expenditure
 - Accounting unit, account and sub-account the expenditure is moving from
 - Accounting unit, account and sub-account the expenditure is moving to

After the request has been received, reviewed and approved, the transaction will be posted to the General Ledger. Written notification will be sent to the requestor when the transaction is complete. Updates can be on a GL298 (GL Commitment Analysis Report) as soon as the transaction is posted.

Year-End Processing

While expenditures, encumbrances and commitments should be carefully monitored throughout the year, it is necessary to be extra diligent at year-end, which is June 30th. It is very important to review all commitments and encumbrances. For year-end reporting, expenditures need to be matched with revenues for the appropriate budget periods. For an invoice to be accrued against the 20XA (prior year budget), goods and services received on or before June 30 need to be submitted through Accounts Payable prior to the deadline for accruals, which is generally the first week in August.

Invoices with goods or services received before June 30, but not processed before the first week of August may be charged against the 20XB (current year budget), which can put the District at risk.

Accounting will work diligently to ensure that invoices are expensed against the correct fiscal year's budget. It is the responsibility of the Budget Center Manager (BCM) to make sure that invoices are forwarded to Accounts Payable by the established deadlines. The deadlines are made available during the monthly year-end meetings that start early in the calendar year: January and/or February.

Uniform Chart of Accounts

Purpose

- To provide standardization for comparing and analyzing assets, liabilities, fund equity, revenues and expenses between funds.
- To provide for a common and uniform understanding of the mandatory codes, their concept and structure.
- To enable preparation of the District's Comprehensive Annual Financial Report schedules and other external State and Federal reporting.

General Overview

This overview is designed to provide a general understanding of the various types of accounting strings, as well as details regarding the structure of the account numbers used to summarize information within Lawson. The COA is the underlying structure of organizing the financial information at Atlanta Public Schools. The use of any accounting codes other than those authorized by the Georgia Department of Education (GA DOE), must be approved in writing by the Deputy Chief Financial Officer or higher.

Atlanta Public Schools Accounting Structure

Atlanta Public Schools (APS) uses a series of codes called the accounting string to identify various levels:

Company

The highest level of identification is the Company code. The Company code is 761, which identifies Atlanta Public Schools with the number assigned by the GA DOE.

Accounting Unit

The accounting unit structure, a fifteen-digit number, consists of the Fund, Atlanta Public Schools Program, School/Location/Facility Code, and the State Program. The structure is used to classify and summarize all transactions of an accounting entity.

- LEVEL 1 – Fund (3 digits)
- LEVEL 2 – Atlanta Public Schools Program (4 digits)
- LEVEL 3 – Location/School Code (4 digits)
- LEVEL 4 – State Program (4 digits)

Accounting Unit Name	Level 1 – Fund
<u>100</u>	
Accounting Unit Name	Level 2 – APS Program
<u>1001200</u>	
Accounting Unit Name	Level 3 – Location/School Code
<u>10012004568</u>	
Accounting Unit Name	Level 4 – State Program
<u>100120045689990</u>	

Account (Function Code)

The account, also called function code, describes the activity for which a service or material is acquired according to the GA DOE COA:

- 1000: Instruction
- 2100: Pupil Services
- 2210: Improve Instructional Services
- 2220: Educational Media Services
- 2230: Federal Grant Administration
- 2300: General Administration
- 2400: School Administration
- 2500: Support Services - Business
- 2600: Maintenance and Operation of Plant Services
- 2700: Student Transportation Service
- 2800: Support Services – Central
- 2900: Other Support Services
- 3100: School Nutrition Program
- 3200: Enterprise Operations
- 3300: Community Services Operations
- 4000: Facilities Acquisition and Construction Services
- 5000: Other Outlays
- 5100: Debt Service

Sub Account (Object Code)

The next level of identification indicates the object code or sub-account number and is used to describe the service or commodity obtained as the result of a specific expenditure. There are nine major object categories which may be further subdivided. Expenditure account numbers are four-digit numbers.

- \
- 1xxx: Salaries account number
 - 2xxx: Benefit account numbers
 - 3xxx: Professional and Technical Services account numbers
 - 4xxx: Purchased Property Services
 - 5xxx: Other Purchased Services
 - 6xxx: Supplies
 - 7xxx: Property
 - 8xxx: Other Objects
 - 9xxx: Other Uses

What is an Asset?

Accounting is also responsible for managing the financial transaction records related to the capital asset records. Fixed assets are divided into three groups: capitalized assets, Trackable assets and “other” assets.

Capital Assets

- Capital assets are non-expendable, tangible or intangible, movable or immovable, and fixed or circulating property with a useful life of more than one year and a cost of \$50,000 or more; examples include land, buses and buildings
- Capital assets are recorded as assets in the Lawson Asset Management system (AM) are depreciated periodically based on GAAP requirements

Trackable Assets

- Trackable assets are non-expendable, tangible or intangible, movable or immovable, and fixed or circulating property with a useful life of more than one year and a cost of at least \$5,000 per unit, but less than \$50,000 per unit
- Trackable assets are recorded as assets in Lawson AM; these assets are not depreciated

Other Assets

- Other assets have a cost of less than \$5,000 per unit; examples include computers, software, etc.
- Other assets are not recorded as assets in Lawson AM; they are not depreciated and are not managed by Accounting
- Each APS department is responsible for managing their Other Assets inventories independent from the Finance Department

The Principal and/or BCM Responsibilities

The site administrator is responsible for ensuring that all school personnel, employees, and students exercise the proper use and care of Atlanta Public School (APS) property. The responsibility for APS property includes the following functions:

- Monitoring the care and use of the property
- Appointing an Inventory Contact Person to provide the main line of communication between the school/department and Accounting
- Receiving the purchased APS property via the Purchasing/Accounting system's online receiving screens
- Reporting to Accounting pertinent information regarding purchased and donated equipment, as well as transfers and disposals of Trackable and capital assets
- Safeguarding the possession of all property and insuring that all high theft items such as computers, musical instruments and audiovisual items are bar coded
- Reporting all incidents involving theft of Trackable and capitalized assets to school detectives and Accounting
- Controlling off-site temporary removal of APS personal property

If you have questions or concerns related to the APS Accounting Structure, please contact the Accounting Department.

Accounts Payable Department

Mission Statement

The mission of the Accounts Payable Department is to make timely and accurate payments to vendors for goods and services and to employees for approved activities including travel, reimbursements, and vendor payments.

Introduction

It is the object of this section to assist Atlanta Public Schools by explaining existing procedures for processing payments and employee expenses within the Accounts Payable Department.

Generally, schools and departments should utilize the purchasing card to purchase goods or products under \$2,000. All other purchase requests should be entered in the Lawson ERP System. If this process is not followed, the purchase is declared unauthorized, and the payment will be delayed.

Invoices are classified as “service” or “special.” A ‘Service’ type invoice is for services that have been rendered. A ‘Special’ type invoice is for goods or products that have been received. All invoices must have a valid purchase order and receipt confirmation or a signed authorization and a valid account number in order to be processed.

If you have any questions you may contact the Accounts Payable Department at (404) 802-2485

Contacting the Accounts Payable Department

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Ensuring Timely Payments for Goods and Services Received

The end user starts the process by entering a request for goods or services in Lawson, receiving approvals, and receiving a purchase order number from the Purchasing Department. The Purchasing Department sends a purchase order to the vendor for shipment. Once the goods or services have been delivered to the requesting location the receiving process begins. The requesting location should check in the goods and verify the shipment against the package slip.

After the verification process, you should enter the receipt in Lawson. This process should be completed within 48 hours from the shipment date. If partial shipment is received, enter the receipts in Lawson by lines. As the remaining items are received from the vendor, continue to enter the receipts in Lawson by line until the order is complete based on the purchase order. However, to cancel the remaining items, contact the Purchasing Department and they will cancel the items and the encumbrance from the assigned purchase order.

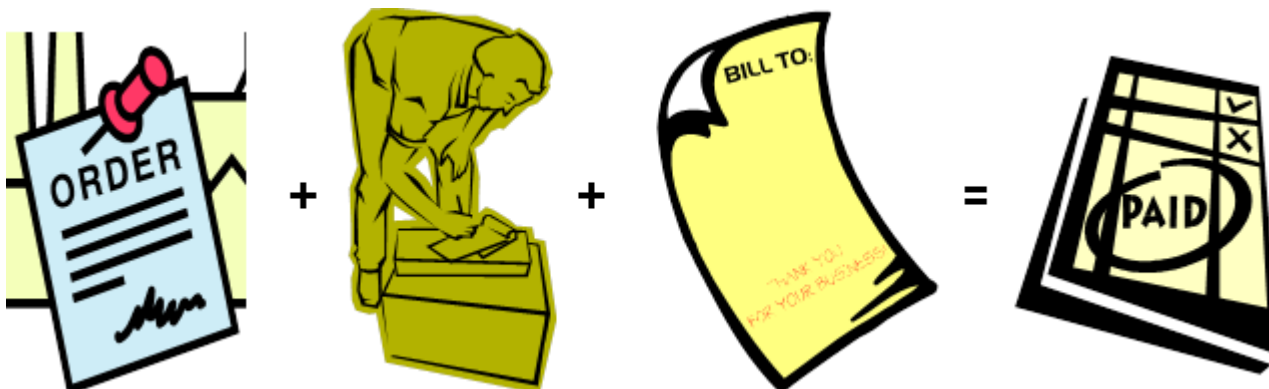
When the receiving process is completed, the payment process begins. Payment for goods received requires a three way match in Lawson i.e., purchase order and acknowledgement of receipt, and the invoice. The Accounts Payable Department will enter the invoice in Lawson. A check will generate if the receipt matches the purchase order and the invoice. If the receipt does not match, the Accounts Payable Department will consult with the Purchasing Department for purchase order modifications or they will manually match the transactions to complete the Payment process. Once the process is completed, a check is generated and printed. All checks are distributed by the Treasury Services Department.

A two-way match is required in Lawson for services rendered to the requesting location, i.e. purchase order and the invoice. In addition to the two-way matching, the Budget Center Manager should acknowledge that a service has been rendered by sending an e-mail to this regard to the Accounts Payable Department, or sign and date the invoice and forward to the Accounts Payable Department.

If you send an e-mail, please include the vendor name, purchase order number, service completed, and the amount approved for payment. Once the services rendered by the vendor are acknowledged, Accounts Payable will enter the invoice in Lawson. If the purchase order and the invoice match, a check will generate. If not, the Accounts Payable Department will consult with the Purchasing Department for modification to complete the payment process. Once completed, a check is generated.

Formula for Timely Payment

Purchase Order + Acknowledgement of Receipt + Valid Invoice = Payment



Circumstances That Delay Timely Payments

Ordering goods/services without entering the request through Lawson or utilizing your purchasing card will cause a delay in payment, and in most cases, your purchase will be deemed unauthorized. Therefore, payment can only be made after the purchase is ratified and/or the appropriate Budget Center Manager provides an account number to the Accounts Payable Department for payment. In addition, if an invoice has insufficient information, it is returned to the vendor for completion. All invoices should include, at minimum, the requesting location, invoice date, due date, invoice number, items or service provided and amounts. All vendor invoices should be mailed to the following address:

Atlanta Public Schools
C/o Accounts Payables Department
P. O. Box 4659
Atlanta, Georgia 30302

NOTE OF CAUTION:

If your location has original invoices, the Budget Center Manager should sign and date them and immediately forward to the Accounts Payable Department.

One of the most common reasons for delayed vendor payments is due to missing receipts in Lawson. Again, if goods and/or services *have not* been received in Lawson against a purchase order, any invoices associated with that purchase order cannot be paid. If you do not have access to Lawson for receiving purposes, please immediately notify the appropriate administrative staff at your location of any shipments that you have received. It is imperative that receipts are entered in Lawson when requested goods have arrived at your location or when requested services have been completed. ***Without a receipt in Lawson, there will be no payment.***

Expense Check Requests

The expense check request form is used for services provided to APS or for miscellaneous expenses incurred or have to be reimbursed.

- If a service is provided, a purchase order must be created and the vendor must submit an invoice. Invoices must have an invoice number, must state the date of service and type of service provided and must be addressed to Atlanta Public Schools.
- Reimbursement for expenses incurred requires all original receipts and related supporting proof of payment documentation to be submitted with request. Examples of proof of payment are: original receipts, original invoice that states paid or with a zero balance, front and back copy of cancelled check, copy of bank statement or copy of credit card statement. All of the documentation must be attached to a complete check request form. (a memo may be substituted for a check request in certain instances)

APS Travel Card

APS employees who receive a paycheck directly from Atlanta Public Schools and travel for professional development or business on behalf of the district, are eligible to receive an APS Travel Card.

Employee must submit **both** an original completed and approved Travel Card Request & Agreement form. **and** an original Travel Authorization Activation form within 30 to 45 days prior to the initial trip.

To obtain the forms, login to Lawson, go to myAPS Employee Resource Center, under Travel Resources

<http://www.atlanta.k12.ga.us/site/default.aspx?PageID=1>

All Travel Authorization Activation forms must have the following:

- ✓ Budget Center Manager's approval
- ✓ Principal/Supervisor's approval
- ✓ Executive Director's approval if funds exceed \$1,000.
- ✓ Title I approval if trip is being funded by Title I
- ✓ A valid General Ledger Account Number

The General Ledger Account for employee travel:

- ✓ contains 26 digits
- ✓ Must be a 5800 Sub-Account number

The General Ledger Account for student travel:

- ✓ must be a 5950 Sub-Account number.

Any forms without the above information will not be processed.

Very Important: Budget Center Managers must ensure there are sufficient funds in the budget **before** approving the Travel Authorization Activation form. Supporting documentation is required if total estimated funds exceed \$3,000.

All Travel Cards have a \$2,000 limit per transaction.

Per Diem Allowance

Employees traveling outside of Atlanta (50 mile radius beyond their regular work location) are eligible for a per diem allowance based on the city of their travel destination. Employees must check the meal per diem rates of the city their destination to verify the per diem rate. This information can be located at <http://www.gsa.gov/mie>.

Employees will receive 75% of allowable per diem on the first and last day of departure and return. This is inclusive of the \$5 for incidentals for out of state travel only, but excludes employees traveling overnight or beyond a 50 mile radius within the state of Georgia.

Meals *cannot* be charged to the Travel card when travel is funded by ***Title I, Title II or Race to the Top funds***. Additionally, meals are reimbursed at the per diem rate per meal and *original itemized receipts* must be submitted for reimbursement.

The Atlanta Public Schools per diem allowance excludes the \$5 incidentals and is eligible up to 100% on the first and last day of travel based on departure and return times. The first and last calendar day of travel calculated at 75% as referenced on the website does not apply to Atlanta Public Schools. If the employee does not use full per diem rate allocated for each meal, the employee forfeits the balance. If the employee goes over the allocated per diem rate per meal, the employee must refund the difference in the form of a check or money order made payable to Atlanta Public Schools and must accompany the travel expense report form. Failure to send in a check with the expense report form will result in the money being deducted from the employee's paycheck, including loss of future travel card privileges and possible termination of employment.

If meals are provided at a conference, employees are not entitled to any per diem allowance.

If the employee does not use full per diem rate allocated for each meal, the employee forfeits the balance. If the employee pays for meals out of pocket, employee is only eligible for per diem allowance based on the city of their travel destination.

If the employee goes over the allocated per diem rate per meal, the employee must refund the difference. The refund must accompany the submitted expense report in the form of a money order or check. Atlanta Public Schools is authorized to withhold funds from wages if necessary. Failure to submit refund will result in disciplinary action such as the loss of future travel card privileges, suspension or termination of employment.

Travel Card Use

Your travel card **can** be used for the following travel related expenses:

- Airfare
- Lodging
- Out of town conference registration fees
- Meals – based on per diem rate
- Parking
- Ground Transportation
- Car rental (prior approval by BCM required)

Your travel card **cannot** be used for:

- Local trips
- Local conference registration fees
- Gas
- Alcoholic beverages
- Entertainment
- Supplies
- Unauthorized car rentals
- Unauthorized miscellaneous purchases
- Any personal expenses

Travel Expense Reports

All employees **must** complete and submit an approved Travel and Expense (T&E) report form(Exhibit C), along with original receipts within ten (10) business days of the completed trip. For all Title I funded travel, the T&E report must be submitted to the Office of Federal Grants and Program Compliance within two (2) business days of the trip end date.

Receipts required with your Travel & Expense report include but are not limited to:

- Airfare
- Boarding Pass – e-Pass from electronic devices not acceptable at this time
- Luggage
- Itemized hotel receipt with a \$0 balance
- Conference registration fees
- Car rental
- Parking
- Ground transportation
- *Travel Authorization Activation Form (Title I only)*
- Proof of attendance: Conference badge, certificate of completion or certificate of attendance completed and signed by an authorized host of the event

The employee is responsible for ensuring they obtain a receipt for all transactions. Employees failing to submit their expense report within 10 business days will lose their Travel Card privileges.

Submitting your Travel Expense Report

Completed and Approved forms must be submitted to:

Accounts Payable Department:
130 Trinity Ave.
CLL Building
4th floor
Atlanta, GA. 30303
Telephone 404-802-2485

All Title I funded T&E reports must be submitted to the Office of Federal Grants and Program Compliance within two (2) business days of the trip end date for approval. Please follow up with your Title I Education Specialist to ensure your T&E report is submitted to the Accounts Payable Department in a timely manner.



ATLANTA PUBLIC SCHOOLS **EXHIBIT A** TRAVEL CARD REQUEST & AGREEMENT

Policy describes important information about the Atlanta Public Schools' Travel Card program's processes required to utilize and manage these purchasing option. As a card holder, I do hereby agree and acknowledge my responsibility for compliance with the following terms and conditions regarding use of the Travel Card:

I acknowledge that I have received the Travel Card Policy and/or Procedures, and I understand that as an authorized cardholder it is my responsibility to read and comply with the policies and the Code of Conduct included in the manual and any revisions and updates made to it. I understand that revised information may supersede, modify, or eliminate existing policies.

I understand that should I violate the terms of this agreement or associated Policies and/or Procedures established by the Atlanta Public Schools, I will reimburse the Atlanta Public Schools for any unallowable expenses incurred and any fees (including attorneys' fees and expenses) related to the collection of these charges and I agree to authorize Atlanta Public Schools to withhold these funds from my wages, if necessary.

I understand that violation of established Policies and/or Procedures may result in disciplinary action, such as, but not limited to, the loss of Travel Card privileges, suspension, or termination of employment.

I am responsible for each transaction to ensure receipt of acceptable products(s), timely allocation as required by the Travel Card Policy and/or Procedures, monthly statement reconciliation and approval for payment. I understand that the Accounts Payable Department will audit the use of the Travel cards in order to identify and take appropriate action on any discrepancies.

If my Travel Card is lost or stolen, I will immediately notify Bank of America at 1-888-449-2273. I will also notify the Finance Department during normal business hours. I understand that negligent failure to notify the Bank of America Customer Service department and the Finance department of the theft could make me liable for fraudulent use of the card.

SIGNATURE

EMPLOYEE ID NO.

DATE

NAME (TYPED OR PRINTED)

SCHOOL OR DEPARTMENT NAME

CARD NUMBER



EXHIBIT B

Travel Authorization Activation Form

This form must be approved by the Principal or Supervisor and the appropriate Budget Center Manager and/or Director/Executive Director prior to making any travel arrangements.
This Form must have Title I approval if the trip is being funded by Title I.

Trip Information

Name of Trip/Location _____
 Planned Travel Date(s) From _____ to _____
 School/Dept: _____
 GL Account Number: _____
 Activity & Account Category: _____
(Request must be submitted no less than 30 - 45 days before the planned travel date)

Contact Information

Estimated Cost

Employee Name:	_____	Airfare	_____
Employee Number:	_____	Ground/Rail Transp.	_____
Card No.	_____	Food	_____
Position/Title	_____	Lodging	_____
Phone Number	_____	Miscellaneous	_____
Location Address	_____	Total Travel Cost	_____
E-Mail Address	_____	Registration	_____

Total Estimated Cost: _____

I certify that I have read and understand the travel regulations regarding this document and agree that my failure to submit the Travel & Expense report along with original receipts within ten (10) business days of the completion of the trip will result in the loss of future travel card privileges. For federal meal per diem rates, please refer to the following website: <http://www.gsa.gov/mie>.

Employee Signature: _____ Date _____

Supervisor Name: _____

Supervisor Signature: _____ Date _____

Principal/BCM Name: _____

Principal/BCM Signature: _____ Date _____

Director/Executive Director Name: _____
 (if estimate exceeds \$1,000)

Director/Executive Director Signature: _____ Date _____

Title I Approver Name: _____
 (If applicable)

Title I Approval Signature: _____ Date _____

Submit completed form to: Accounts Payable Dept.
 Attn: Travel Card Administrator/Vikki Fields
 Atlanta Public Schools, 130 Trinity Ave SW, Atlanta GA 30303

FY 2011



TRAVEL AND EXPENSE REPORT

EXHIBIT C

Name:	_____	Date Submitted:	_____
Address:	_____	Vendor #:	_____
School:	_____	GL Account Number:	_____
Date:	_____	End Trip Date:	_____
Reimbursement Rate:	\$0.50 per mile		
Notes:	_____		

	AMOUNT	DESCRIPTION/ CATEGORY	EMPLOYEE PAID EXPENSES	COMPANY PAID EXPENSES
Cost				
(if miles)			\$0.00	
DUES				
TRANSPORTATION				
PHONE				
TRAVEL/SEMINAR				
IF				
		Total Company Paid Expense:		\$0.00
		Total Expense due Employee:		\$0.00
		TOTAL COST OF TRIP:		\$0.00

On this form, please type any expenses in the applicable fields. In the mileage field, enter miles travelled only. (The reimbursable amount will be calculated in the Employee Paid Expenses column.)

In the State of Georgia, you must understand the federal meal per diem rates by city and state at the following website: <http://www.gsa.gov/mile>. The APG Travel Card excludes the \$5 Incidentals and is eligible up to 100% on the first and last day of travel based on departure and return times.

Use the space below to provide explanation if limits are exceeded or to provide additional trip information.

Receipts must be attached as required in the APG Travel and Expense procedures. Please attach all receipts smaller in size than 1/2 of a sheet of paper with tape and print your name and employee ID # on each page.

The information furnished above is true and correct to the best of my knowledge and I have incurred the described expenses and the stated mileage in the performance of my official duties for the Atlanta Public School System. I further understand that any false information may result in disciplinary action such as, but not limited to, the loss of Travel Card privileges, suspension, or termination of employment.

Signature: _____	Date: _____
Name: _____	

EXHIBIT D



Atlanta Public Schools
Accounts Payable Department
Expense Team

Expense Check Request

Department/School:		Date:	
Payee:		Amount:	
Vendor #:		GL Account Number:	
Reason for Request:	 		
Supervisor/Principal		Signature	
Budget Center Manager		Signature	
		Date	
		Date	

All original receipts and supporting documentation must be attached to the Check Request form in order to be processed for payment.

If you have any questions please contact:
Patricia Smith at 404-802-2447; email: psmith@atlanta.k12.ga.us or Kendra Harris at 404-802-2442; email: kyharris@atlanta.k12.ga.us

Expense Check Request FY11



This Certification of Attendance is hereby issued by the Host of the event, hereafter, referred to as the "Authorizing Agent of the event" attended by the Employee of the Atlanta Public School System, hereafter referred to as the "Attendee" for the sole purpose and business of the Atlanta Public Schools System. This Certificate confirms and verifies that the Attendee was present and fully participated in the approved event for the duration of the scheduled time approved by the Atlanta Public School System.

This Section to be completed by Authorized Agent Only (Please Print)

Name of Event: _____

Address of Event: _____

Contact Phone: _____

Email address: _____

Event Dates: From: _____ To: _____

Name of Principal or Department Head	Signature	Date
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FY 2011

Budget Department

Mission Statement

The mission of the Budget Department is to support the educational efforts of the district by allocating fiscal resources to meet the district's goals and objectives.

Introduction

The budget is the educational plan of the district expressed in dollars and cents. It reveals, through the allocation of resources, the district's priority of educating children. As we are successful in fulfilling these responsibilities, we support the district's efforts in educating children. Budgeting is also an integral part of long range planning for the district. By comprehensively communicating the long-range plans of the district, all stakeholders can adequately plan to align resources.

The budgeting process is a year round process that involves many people in the school system. There are several major budget activities at Atlanta Public Schools including planning, preparation, adoption/approval, implementation, review, and assessment.

Contacting the Budget Department

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The Budget Process

Planning

The planning activities include identifying and prioritizing educational needs and forecasting available resources to meet those needs. This segment requires intensive involvement of central office, instructional and operational staff year round.

Preparation

Tentative budgets from the school level are based on the projected enrollment associated with the 40th day enrollment reports submitted to the Georgia Department of Education, instructional plans, estimated resources, contractual requirements, and anticipated inflationary issues. Forecasting available resources and requested appropriations will indicate whether the district's initial budget will suffer a shortfall or pledge undesignated reserves. All organizational units prepare their budgets in the fall and winter months of each year.

Analysis and Review

Once the Budget Analyst receives the budget files, they are reviewed for completeness and accuracy, and for compliance with the established budget assumptions. The school budgets are consolidated, with the program budgets in Lawson. An electronic version is submitted, as the General Fund Draft Budget, to the Senior Cabinet for review and revision.

Adoption and Approval

In the latter part of the calendar year, a district-wide consolidated budget is drafted. This tentative budget reflects the results of internal review of the budget requests. By law, the Board of Education must hold one public budget hearing a minimum of two weeks before adoption of the proposed budget. After the budget hearing, changes can be made to reflect public input, and budget adoption at the next legislative meeting of the School Board is the final step.

Implementation

The fiscal year of Atlanta Public Schools begins July 1 and ends on June 30.

Review and Assessment

The budget is an important management tool for all stakeholders, to include:

- taxpayers,
- the School Board,
- the administration,
- school level managers, and
- teachers.

Monitoring of staffing and expenditures enables Budget Center Managers to keep track of how well their programs are being implemented and the rate at which funds are being expended. The rate of expenditures is important for cash flow purposes in that the District always has available assets to sustain daily operations. The success of the budgeting process depends on

many individuals throughout the school system fulfilling their responsibilities in a timely and appropriate manner.

Fiscal Responsibility

We are custodians of these criteria. Budgets must be formulated using clear and precise directions to public funds. It is our purpose and commitment to manage those funds with honesty and integrity to insure the district will continue to build and maintain public trust.

Budget Maintenance

Transfers of Appropriations (Budget Transfers)

Atlanta Public Schools has three (3) processes whereby appropriations are transferred internally from one program to another program. These processes are:

- **Transfer from line to line within the Same Program**

Atlanta Public Schools gives complete autonomy to Budget Center Managers and Principals to move non-salary discretionary funds wherever they need within their area of management. This gives end users the liberty to be progressive in improving operations.

- **Transfer from Program to Program**

Transfers can be made within a division between programs. For example, there are several operational programs under the umbrella of the Deputy Superintendent of Operations. The Deputy Superintendent of Operations may transfer funds from the Utility program to the Transportation program.

- **Transfer from Division to Division**

Transfers can be made from one division to another. For example, the Chief Financial Officer can transfer funds from Finance to Curriculum and Instruction.

Monthly Review and Variances

Each month after the general ledger is closed; data is extracted from Lawson and extrapolated to gauge the rate of expenditures against the approved budget. If the rate of expenditures appears high, a line of communication is opened between the budget department and the budget center manager. The issue is brought to their attention, requesting an explanation of the issue, and if necessary a proposed resolution to get the program back on pace. Occasionally, programs appear to be under spending appropriations. This instance is also brought to the attention of the budget center manager for explanation.

Included at the end of this section are three tools that will assist you with managing programs in your area of responsibility. Included are:

(1) APS Financial Account Code Manual which provides the account code structure used by the district as well as explanations of the meaning of the account codes and the importance of ensuring that items are expended using the correct account codes;

(2) Instructions as well as screen shots of how to run the various Lawson budget reports (GL298) for your program, including summary budget (Report type A). Commitment detail (Report type B) shows detailed information on the individual commitments/encumbrances included in the summary report. Actuals detail (Report type C) allows you to see an itemized list of items that make up the expenditure column of the summary report. Combined detail (Report type D) shows individual transactions including commitment, encumbrances, actuals and budget transfers/activity. These reports allow you to review detail transactions that are shown as a total on the summary report;

(3) Step by step instructions for creating and submitting budget transfer requests. Screen shots are also included to provide a visual of what the screens look like.

Hopefully, these items will assist you in managing your budget more efficiently and effectively.

ATLANTA PUBLIC SCHOOLS FINANCIAL ACCOUNT CODE STRUCTURING

Most of the numbers which make up the account numbers used by Atlanta Public Schools are those which are required by the State in reporting expenditures to them. An understanding of what these numbers mean will aid you in preparing your budget and in submitting requisitions/purchase orders and charging expenditures to the proper account.

Company	Fund	Prog	Loc	State Prog Code	Account (State Func)	Sub-Account (State Obj)
761	1001	2008	010	9990	1000	6100
	Accounting Unit					

The above account number has 26 digits which is the maximum number that any of our accounts will have.

761 - Company – The code assigned to the District by the State

100120080109990 - Accounting Unit – This is composed of the three-digit fund, four-digit APS program number, four-digit location code followed by the four-digit state program code (total 15 digits).

- Fund Number – This component represents the specific financing source. 100 represents General Fund, used for all expenditures funded by General Operating Budget.
- Program Number – This number is used to charge expenditure against the proper program budget.
- Location – This component gives the location of the expenditure; 8010 denotes the Central Office location
- State Program Code – This number is assigned by the state and is the last four digits of the accounting unit

The last eight-digits represent the account and sub account. Which are also called the function and object.

- Account – A four-digit number that indicates the **function** of the expenditure; 1000 represents direct instruction
- Sub Account – This number indicates the type of purchases being made; state **object** code. 6100 is for supplies.

Chart of Accounts

FUNCTION CODES

Function Code	Short Desc	Long Desc
1000	INSTRUCTION	Instruction includes activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as television, radio, telephone, and correspondence. Included here are the activities of aides or classroom assistants of any type (clerks, graders, teaching machines, etc.) which assist in the instructional process.
2100	PUPIL SERVICES	Activities designed to assess and improve the well-being of students and to supplement the teaching process. Activities include guidance, counseling, testing, attendance, social work, health services, etc. Also include supplemental payments for additional duties such as coaching or supervising extracurricular activities.
2210	IMPROVEMENT OF INSTRUCTIONAL SERVICES	Activities which are designed primarily for assisting instructional staff in planning, developing and evaluating the process of providing challenging learning experiences for students. These activities include curriculum development, techniques of instruction, child development and understanding, staff training and professional development.
2220	EDUCATIONAL MEDIA SERVICES	Activities concerned with directing, managing and operating educational media centers. Included are school libraries, audio-visual services and educational television.
2300	GENERAL ADMINISTRATION	Activities concerned with establishing and administering policy for operating the LUA. These include the activities of the members of the Board of Education. Local activities in interpretation of the laws and statutes and general liability situations are charged here, as are the activities of external auditors. Also recorded here are activities performed by the superintendent, administrative support personnel and deputy, associate, or assistant superintendent having overall administrative responsibility.
2400	SCHOOL ADMINISTRATION	Activities concerned with overall administrative responsibility for school operations. Included are activities of principals, assistant principals, full time department chairpersons and clerical staff.

Function Code	Short Desc	Long Desc
2500	SUPPORT SERVICES - BUSINESS	Activities concerned with the fiscal operation of the LUA, including budgeting, financial and property accounting, payroll, inventory control, internal auditing and managing funds. Also included are purchasing, warehouse and distribution operations, and printing, publishing and duplicating operations.
2600	MAINTENANCE AND OPERATION OF PLANT SERVICE	Activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in effective working condition and state of repair. This includes the activities of maintain safety in buildings on the grounds, and in the vicinity of schools. Property insurance expenditures are recorded in this function.
2700	STUDENT TRANSPORTATION SERVICE	Activities concerned with the conveyance of students to and from school and trips to school activities. These activities include supervision of student transportation, vehicle operation, servicing and maintenance, bus monitoring and traffic direction. Transportation insurance expenditures are charged to this function.
2800	SUPPORT SERVICES-CENTRAL	Central Office activities other than general administration and business services. Included are personnel services, data processing services, strategic planning including research, development and evaluation on a system-wide basis; and public relations activities, such as writing, editing and other preparation necessary to disseminate information to students, staff and the general public
2900	OTHER SUPPORT SERVICES	All other support services not properly classified elsewhere in the 2000 series
3100	SCHOOL NUTRITION	Activities concerned with providing food to students and staff in a school or LUA. This service area includes the preparation and serving of regular and incidental meals or snacks in connection with school activities and delivery of food. Activities should be recorded in Fund 600 (School Nutrition Program) except when paid by federal funds from fund 100 on behalf of the food service operation due to a shortage of funds or by special arrangement
3200	ENTERPRISE OPERATIONS	Activities that are financed and operated in a manner similar to private business enterprises - where the intent is to recover costs through user charges. Examples: LUA operated bookstore, cannery or freezer plant operation, stadium operation, etc.

Function Code	Short Desc	Long Desc
3300	COMMUNITY SERVICE OPERATIONS	Activities concerned with providing community services to students, staff or other community participants. Examples of this function would be the operation of a community swimming pool, a recreation program for the elderly, a child care center for working mothers, etc.
4000	FACILITIES ACQUISITION AND CONSTRUCTION SERVICES	Activities concerned with the acquisition of land and buildings; renovating buildings; the construction of buildings and additions to buildings, initial installation or extension of service systems and other build-in equipment; and improvements to sites.
5000	OTHER OUTLAYS	Outlays which cannot be properly classified as expenditures, but require budgetary or accounting control. Transfers to other funds are recorded as 5000-930.
5100	DEBT SERVICE	Outlays to retire the long-term debt (obligations in excess of one year) of the LUA. Included are payments of principal, interest and paying agents' fees. Interest on current loans (repayable within one year) is charged to function 2500.

Chart of Accounts continued

OBJECT CODES

Obj Code	Short Desc	Long Desc
110	TEACHERS	The contract salary of full-time and part-time teachers whose employment requires that they hold a valid Georgia teacher certificate.
111	SCHOOL BOARD MEMBERS SALARIES	The compensation paid to the members of the local board, if paid through payroll.
112	PREKINDERGARTEN TEACHERS	The contract salary of full-time and part-time teachers or aides. Certified or non-certified teachers and aides of regular education pre-kindergarten students.
113	SUBSTITUTE	Serves as temporary replacement on a daily basis for any certified employee.
114	SUBSTITUTE	Serves as temporary replacement on a daily basis for any non certified/classified employee.
115	EXTENDED DAY - TEACHERS	Salaries for a maximum of one hour in addition to the eight-hour work day for teachers to provide students with supplementary services.
116	PROFESSIONAL DEVELOPMENT STIPENDS	Funds awarded to qualified certified personnel for having successfully completed formal educational opportunities occurring at any time during the fiscal year outside of an employee's normal contract hours and for which either staff development units (SDUs) or college credits, earned in a regionally-accredited institution, are awarded in accordance with an approved professional development plan.
117	EXTENDED YEAR	Additional time worked beyond the regular 190-day contract period.
118	ART,MUSIC,PE	SALARIES PAID FOR ART, MUSIC, FOREIGN LANGUAGE, PE SPECIALIST
120	SUPERINTENDENT, RESA DIRECTOR, TECHNICAL INSTITUTE DIRECTOR	Contract salary of superintendent, RESA Director or AVTS Director. No other positions may be included in this object.
121	DEPUTY, ASSOC, ASSISTANT, AREA SUPERINTENDENT	Administrative officer who assists the chief executive officer of the school system.
130	PRINCIPAL	Principal
131	ASSISTANT PRINCIPAL	Assistant Principal

Obj Code	Short Desc	Long Desc
140	AIDES AND PARAPROFESSIONALS	Salaries of aides and paraprofessionals who assist in the classrooms or media centers.
141	SALARY OF SECRETARIAL STAFF	Salary of Secretarial Staff- (Account added for indirect cost calculation application).
142	SALARY OF CLERICAL STAFF	Salaries of clerical staff performing administrative support in any function.
143	RESEARCH PERSONNEL	Manages or is otherwise employed in any aspect of program research.
145	INTERPRETER	Interprets spoken communication for hearing-impaired students.
146	ATHLETICS PERSONNEL	Serves as or supports the system or school athletic program. Manages and directs the athletics/sports program for the school system.
148	ACCOUNTANT	
151	LEGAL PERSONNEL	Manages or is otherwise employed in any aspect of providing legal services for the school system.
161	TECHNOLOGY SPECIALIST	Assists teachers with incorporating various types of technology into the instructional program. Use function 2210 only if using job code 643 (Technology Director). Use function 1000 with job code 445.
162	PLANNING & EVALUATION PERSONNEL	Manages or is otherwise employed in any aspect of the selection, identification, or appraisal of the overall goals, priorities, and objectives of the school system.
163	SCHOOL NURSE/SPECIAL EDUCATION NURSE LPN	Registered nurse who coordinates health care services and health education services among students, families, and community. Provides services to students with physical and health impairments including direct treatments, independent health care, parent and teacher consultations, and home visits.
164	PHYSICAL/OCCUPATIONAL/MOBILITY THERAPIST	Provides services to students to promote motor coordination, posture, proper positioning, mobility, and functional independence. Provides systematic techniques to orient students with visual impairments to their environments and help them move about independently.
165	LIBRARIAN/MEDIA SPECIALIST	Manages the use, purchasing, inventory of teaching and learning resources including books, non-print media, and equipment.
166	YOUNG FARMER TEACHER	Teaches Agricultural Science to young farmers in the community.
171	TEACHER SUPPORT SPECIALIST/DIAGNOSTICIAN/AUDIOLOGIST	Assists teachers with diagnosing students' learning problems and implementing instructional learning strategies. Provides diagnostic, evaluative, and support services for students with hearing impairments.
172	ELEMENTARY COUNSELOR	Counselor of students in grades P through 5.

Obj Code	Short Desc	Long Desc
173	SECONDARY COUNSELOR	Counselor of students in grades 6 through 12.
174	SCHOOL PSYCHOLOGIST	Psychologist who measures and interprets students' intellectual, emotional, and social development, diagnoses educational disabilities, and collaborates in the planning of educational programs.
175	SCHOOL PSYCHOMETRIST	Measures the intellectual, social, and emotional development of students through the administration and interpretation of psychological tests.
176	SCHOOL SOCIAL WORKER	Assists other school personnel and family members in solving personal adjustment problems of students and improving school attendance.
177	FAMILY SERVICES/PARENT COORDINATOR	Supports the student, family, and school in the coordination and delivery of collaborative based community services.
178	GRADUATION COACH	Graduation Coaches 7044.
179	REHABILITATION COUNSELOR	Provides counseling, evaluations, or other services to secondary special education students for purpose of transition to post-secondary vocational placement.
180	BUS DRIVERS	Salaries of full and part-time bus drivers.
181	MAINTENANCE PERSONNEL, TRANSPORTATION MECHANIC, OT	Maintenance technician for operating and maintaining building or grounds. Responsible for maintaining transportation fleet. Assists in transportation-related activities; includes bus monitors. Supports the campus security officer. Does not include crossing guards. Manages or is otherwise employed in warehousing and distribution.
184	SCHOOL NUTRITION PROGRAM CAFETERIA	Salaries of cafeteria managers, assistant managers, cafeteria workers or cashiers.
186	CUSTODIAL PERSONNEL	Responsible for the overall cleaning of the facility.
190	OTHER MANAGEMENT PERSONNEL	Salaries which are not classifiable to one of the objects defined above. Director of Student Services, Director of Psycho-Educational Program, Director of Child Serve, Director of Curriculum/Instruction, Special Education Director, Kindergarten Director, Federal Programs Director, Title I Director, Director of GA Learning Resources System, Vocational Director(LUA), vocational Director(RESA), Youth Apprenticeship Director, Director of Media Services, Plant Operations Director or Manager, Transportation Director/Manager, Personnel/Human Resources Director, Community School Director/Coordinator, Community School Programs Director, Adult Education Director/Coordinator, Food Service Administrator, Social Services Case Manager.

Obj Code	Short Desc	Long Desc
191	OTHER ADMINISTRATIVE PERSONNEL	Assists with the collection, processing, and reporting of information. Information Services Personnel, Information Services Personnel - Instructional Services, Psycho-Educational Specialist, Special Education Specialist, Kindergarten Specialist, Instructional Supervisor, Staff Development Specialist, Information Services Personnel - General Administration, Information Services Personnel - School Administration, Vocational Supervisor(School Level), Information Services Personnel - Finance and Business Services, Finance & Business Service Personnel, Information Services Personnel - Maintenance and Plant Services, Information Services Personnel - Transportation, Information Services Personnel - Central Support Services, Human Resources Personnel, Public Relations Personnel, Information Services Personnel - Other Support Services, Information Services Personnel - School Food Service, After School Program Worker.
195	TERMINAL LEAVE PAYMENTS	Salary payments made to separating employees for terminal benefits and/or unused leave (terminal leave)
199	OTHER SALARIES AND COMPENSATION	Salaries associated with job codes and duties not classified elsewhere.
200	EMPLOYEE BENEFITS	Expenditures by the LUA on behalf of employees. These amounts are not included in the gross salary, but are in excess of that amount. Such payments are fringe benefit payments and, while not paid directly to employees, is part of the cost of personal services. The employee benefit applicable to any salary should be charged directly to the function to which the salary was charged. Employer benefits should include (but are not limited to) group insurance, social security, retirement, workers compensation, unemployment compensation and annuity plans.
210	STATE HEALTH INSURANCE	Employer Share of State Health Insurance paid on behalf of the employee.
220	FICA	Employer Share of FICA paid on behalf of employee.
230	TEACHERS RETIREMENT SYSTEM	Employer share of TRS paid on behalf of employee.
240	EMPLOYEES RETIREMENT SYSTEM	Employer share of ERS paid on behalf of employee.

Obj Code	Short Desc	Long Desc
250	UNEMPLOYMENT COMPENSATION	Employer payment of Unemployment Insurance paid on behalf of employee.
260	WORKMEN COMPENSATION	Employer payment of Workmen Compensation premiums paid on behalf of employee.
270	ON BEHALF PAYMENTS	Payments made by the state of other governments on behalf of the school district that benefit active employees of the school district. An equal revenue amount should be recorded in revenue source codes 3911, 3912, 3913.
280	BENEFIT IN LIEU OF SOCIAL SECURITY	Employer payment of Benefit in Lieu of Social Security paid on behalf of employee.
290	OTHER EMPLOYEE BENEFITS	Other Employee Benefits paid by employer on behalf of employee.
300 **** Sub-Object Amendment attached	PURCHASED PROFESSIONAL AND TECHNICAL SERVICES	Services which can be performed only by persons or firms with specialized skills and knowledge. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Included are the services and travel of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, accountants, etc. LUAs may assign objects within the 300 Series for each type of service provided but must combine all services for reporting to GDOE.
310	CONTRACTED SERVICE - ADMINISTRATION	
311	SCHOOL BOARD MEMBERS PER DIEM	The compensation paid to the members of the local board when paid with vendor check. (Travel is paid in object 585).
321	CONTRACTED SERVICE - TEACHERS	Contracted Service - Teachers
322	CONTRACTED SERVICE - ART,MUSIC,P.E.	Contracted Service - Art,Music,P.E.
323	CONTRACTED SERVICE - COUNSELORS	Contracted Service -Counselors
324	CONTRACTED SERVICE - TECHNOLOGY SPECIALIST	Contracted Service -Technology Specialist
330	CONTRACTED SERVICE -NURSING SERVICES	Contracted Service -Nursing Services

Obj Code	Short Desc	Long Desc
332	DRUG AND ALCOHOL TESTING, FINGERPRINTING	Expenditures for fingerprinting and drug/alcohol testing. Does not include physicals.
334	BUS DRIVER PHYSICALS	Expenditures for bus driver's physicals. Does not include drug and or alcohol testing.
361	PER DIEM AND FEES	Compensation on an hourly or daily fee basis for which the employer makes no payroll deduction. All employees are required to be compensated through payroll.
362	PER DIEM AND FEES - EXPENSES	Reimbursable costs such as travel, postage, telephone, etc. in connection with services rendered on a per diem basis.
410	WATER, SEWER AND CLEANING SERVICES	Expenditures for services other than energy services supplied by public or private organizations. Examples are water and sewer services, purchased cleaning services, garbage services, pest control services and grounds maintenance.
430	REPAIR AND MAINTENANCE SERVICES	Expenditures for repairs and maintenance services. This includes contracts and agreements covering the upkeep of buildings and equipment. Costs for renovating and remodeling are not included here, but are classified under object 720. Repair and maintenance services to buildings and equipment should be charged to function 2600 (Maintenance and Operation of Plant). Repairs and maintenance of buses should be charged to function 2700 (Student Transportation).
432	REPAIR AND MAINTENANCE SERVICES - TECHNOLOGY RELATED	Expenditures for repair and maintenance services for technology equipment that are not directly provided by school district personnel. This includes ongoing service agreements for technology hardware (e.g. Personal computers and servers, main frames...)
441	RENTAL OF LAND OR BUILDINGS	Expenditures for leasing or renting land and buildings for both temporary and long-range use by the LUA.
442	RENTAL OF EQUIPMENT AND VEHICLES	Expenditures for leasing or renting equipment or vehicles for both temporary and long-range use of the LUA.
443	RENTAL OF COMPUTER EQUIPMENT	Expenditures for leasing or renting of computer equipment including CPUs, storage devices, printers, input devices, word processors, or other equipment needed for electronic computing.
444	OTHER RENTALS	Expenditures for other rentals not classifiable under object 441 or 443.
490	OTHER PURCHASED PROPERTY SERVICES	Expenditures for other property services which are not classifiable to one of the objects described above.

Obj Code	SHORT DESC	Long Desc
511	STUDENT TRANSPORTATION PURCHASED FROM ANOTHER LUA WITHIN STATE	Amounts paid to other school districts within the state for transporting children to and from school and school-related events. These include payments to individuals who transport themselves or their own children or for reimbursement of transportation expenditure/expenses on public carriers. Expenditures for rental of buses that are operated by school district personnel are recorded not here but under object 442. (used only with function 2700)
519	STUDENT TRANSPORTATION PURCHASED FROM OTHER SOURCES	Payments to persons or agencies other than school districts for transporting children to and from school and school-related events. (used only with function 2700)
520	INSURANCE (OTHER THAN EMPLOYEE BENEFITS)	Expenditures for all types of insurance coverage except employee benefits. Property insurance should be recorded in function 2600, transportation insurance in 2700 and fidelity bonds in 2300 and 2500. Liability insurance may be charged, as appropriate, to the functions indicated above.
530	COMMUNICATION	Services provided by persons or businesses to assist in transmitting and receiving messages or information. This category includes telephone and telegraph services, postage machine rental, postage and fax services.
561	TUITION TO OTHER GEORGIA LUAS	Expenditures for tuition to other LUAs within the state of Georgia.
562	TUITION TO LUAS OUTSIDE GEORGIA	Expenditures for tuition to LUAs outside Georgia.
563	TUITION TO PRIVATE SOURCES	Tuition paid to private schools or organizations. Payments made to non-governmental entities for supplemental services would be included here.
569	OTHER TUITION	Tuition paid to state and other governmental organizations for specialized instructional services.
570	FOOD SERVICE MANAGEMENT	Expenditures for the operation of a local food service facility by other than employees of the school district. Included are contracted services, such as food preparation, associated with food service operation. Direct expenditure by the school district for food, supplies, labor, and equipment would be charged to the appropriate object codes. (Used only with function 3100)
580	TRAVEL - EMPLOYEES	Expenditures for transportation, meals, hotel, and other expenses associated with staff travel for the LUAs. Consultants' travel is recorded in object 300.
585	TRAVEL - SCHOOL BOARD MEMBERS	Expenditures for transportation, meals, hotel and other travel-related expenses for board members, not classified as employees.
591	COMMODITY HAULING (OUTSIDE CONTRACTS)	Expenditures to haul USDA commodities for use in the School Food Service Program or other feeding programs sponsored by the LUA such as the Child Care Food Pgm.

Obj Code	Short Desc	Long Desc
592	SERVICES PURCHASED FROM LUA WITHIN GEORGIA	Expenditures to another LUA within the state for services, other than tuition or transportation. RESA fees are included under object code 812. Regional or county library fees are included under object code 811.
593	PAYMENTS FOR PASS THROUGH FUNDS	Payments made by the school district to other entities for pass-through funds when the district is acting as the fiscal agent or grantor.
594	PAYMENTS TO CHARTER SCHOOLS	Payments made the school district to charter schools for their portion of state and local funds.
595	OTHER PURCHASED SERVICES	Expenditures for all other purchased services which are not classifiable under other codes. This includes services purchased from another LUA outside Georgia.
596	RESIDENTIAL FACILITIES	Residential Facilities
610	SUPPLIES	All supply items which cannot be properly classified as technology supplies, computer software, energy, food usage, textbooks or books and periodicals, as defined in objects 611, 612, 620, 630, 641 and 642. This would include office supplies, paper, cleaning supplies, etc. Also, printing cost, when the supplies are a major part of the expense, would be recorded here.
611	SUPPLIES - TECHNOLOGY RELATED	Technology related supplies including supplies that are typically used in conjunction with technology related hardware or software.
612	COMPUTER SOFTWARE	Expenditures for the purchase of computer software which has already been developed. Contracted services for developing software would be recorded in object 300.
615	EXPENDABLE EQUIPMENT	Items purchased with a per-unit cost of less than \$5000, which might otherwise be classified as equipment" rather than "supplies". Examples: calculators, chairs, tables, projectors, video-cassette recorders, etc. An inventory of these items should be maintained for control purposes."
616	EXPENDABLE COMPUTER EQUIPMENT	Items purchased with a per-unit cost of less than \$5000, which might otherwise be classified as equipment" rather than "supplies." Examples: Printers, Disk Drives, etc..."
620	ENERGY	Expenditures for energy, including electricity, gas, oil, coal, gasoline, diesel fuel, and other services from public or private utilities.
630	PURCHASED FOOD	Food purchased for use in the School Nutrition Program.
635	FOOD ACQUISITIONS - USDA	The value of donated commodities received from the USDA.
641	TEXTBOOKS	Expenditures for the purchase of textbooks and workbooks used in the classroom. The cost of binding and repairing textbooks is reported here also.

Obj Code	SHORT DESC	Long Desc
642	BOOKS (OTHER THAN TEXTBOOKS) AND PERIODICALS	Expenditures for the purchase of all books and periodicals (other than textbooks) available for general use, including reference books. The cost of binding and repairing reference books in the Media Center is reported here.
710	LAND ACQUISITION AND DEVELOPMENT	Expenditures for the purchase or acquisition of land and the improvements thereon.
715	LAND IMPROVEMENTS	Expenditures for improvements of land including grading, landscaping, sidewalks, driveways, retaining walls, hydrant installation, initial surfacing and soil treatment of athletic fields, fences and underground storage tanks (not a part of building service systems).
720	BUILDING ACQUISITION, CONSTRUCTION, AND IMPROVEMENT	Expenditures for acquiring existing buildings and for the contracted construction of buildings, for major permanent structural alterations, and for the initial or additional installation of heating and ventilating systems, fire protection systems, and other service systems in existing buildings. Buildings built and alterations performed by the LUA's own staff are charged to objects 190, 200, 610 and 730 as appropriate.
730	PURCHASE OF EQUIPMENT - OTHER THAN BUSES AND COMPUTERS	Expenditures for initial, additional, and replacement items of equipment such as machinery, furniture and fixtures, and vehicles. To be charged to equipment, an item must meet the following criteria: a. The cost must be \$5,000 or more per unit. b. The life expectancy must be more than one year.
732	PURCHASE OR LEASE-PURCHASE OF BUSES	Expenditures for purchase or lease-purchase of buses to transport students are recorded under this code.
734	PURCHASE OR LEASE-PURCHASE OF COMPUTERS.	Expenditures for the purchase or lease-purchase of computers including CPUs, storage devices, printers, input devices, word processing, or other equipment needed for electronic computing. Items charged here must meet the two criteria noted in object 730.
735	PURCHASE OF SOFTWARE TO BE CAPITALIZED	Expenditures for the purchase of software used for education or administrative purposes that exceed the district's capitalization threshold. All purchases under the threshold should be charged to object 612.
740	DEPRECIATION EXPENSE-LAND IMPROVEMENTS	The portion of the cost of land improvements which is charged as an expense during a particular period. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is apportioned over the estimated service life of such an asset, and each period is charged with a portion of such cost.
742	DEPRECIATION EXPENSE-BUILDINGS	The portion of the cost of buildings which is charged as an expense during a particular period. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is apportioned over the estimated service life of such an asset, and each period is charged with a portion of such cost.

Obj Code	SHORT DESC	Long Desc
744	DEPRECIATION EXPENSE-EQUIPMENT	The portion of the cost of equipment which is charged as an expense during a particular period. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is apportioned over the estimated service life of such an asset, and each period is charged with a portion of such cost.
746	DEPRECIATION EXPENSE-BUSES	The portion of the cost of busses which is charged as an expense during a particular period. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is apportioned over the estimated service life of such an asset, and each period is charged with a portion of such cost.
748	DEPRECIATION EXPENSE-COMPUTERS	The portion of the cost of computers which is charged as an expense during a particular period. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is apportioned over the estimated service life of such an asset, and each period is charged with a portion of such cost.
750	PURCHASE OF INFRASTRUCTURE	Expenditures for the purchase/installation of infrastructure assets. These items include water/sewer systems, roads, bridges, and other capital items that have significantly longer useful lives than other assets.
810	DUES AND FEES	Expenditures for registration fees, dues for systems' or individuals' membership in professional or service organizations, or for various fee charges. (Only fees paid to a paying agent for services in connection with bonded indebtedness are recorded in function 5100).
811	REGIONAL OR COUNTY LIBRARY DUES	FUNCTION 2220 - (Account added for indirect cost calculation application)
812	RESA FEES	RESA Membership fees should be charged to function 2900. Other RESA Contracts should be charged to appropriate Function. Repairs and Maintenance Contracts can be charged to Object 430.
830	INTEREST	Expenditures for interest on notes payable or bonds.
831	REDEMPTION OF PRINCIPAL	Expenditures to retire bonds (including current and advance refundings) and long-term loans.
833	AMORTIZATION OF BOND ISSUANCE AND OTHER DEBT RELATED COSTS	Expenses in connection with the amortization of bond and other debt issuance costs, including lease-purchase debt issuance costs. Included are amortized deferred gain and loss amounts in connection with the defeasance of bonds. This code is used in Proprietary and Fiduciary funds only. Also used on the Entity Wide statements.

Obj Code	Short Desc	Long Desc
834	AMORTIZATION OF PREMIUM AND DISCOUNT ON ISSUANCE OF BONDS	Expenses amortized as debt premium and/or discount in connection with the issuance of debt. This accounts is used in Proprietary and Fiduciary funds only and also on the Entity Wide Statements. An additional revenue account 6200 has been established for accounting for the amortization of debt premiums such that districts may report premium and discount amortization separately as required in certain sates (or where only credits may reported for revenue codes and only debits for expenditure codes). However, account 834 may be used to record all discount and premium amortization (reported as contra revenue). (Used only with function 5100)
880	FEDERAL INDIRECT COST CHARGES	Expenditures to record the indirect costs permitted under Federal grant administration rules and approved by the GDOE. The offsetting revenue will be recorded in General Fund, Revenue Source 1990.
881	SCHOOLWIDE SCHOOLS	Use to allocate costs from Fund 400 to participating federal grants. The systemwide total for Object 881 should always have a zero balance.
890	OTHER EXPENDITURES	Expenditures for goods and services not otherwise classified above, such as reimbursement for college courses. For the DE Form 0046, detail is required if the object 890 expenditures in a function exceed 10% of that function total.
930	OPERATING TRANSFERS TO OTHER FUNDS	Amounts transferred to another fund. The offsetting transaction will be recorded in Revenue Source 5200 in the fund to which the transfer is made.
950	Special Items	Used to classify items in accordance with GASB Statement 34. Included are transactions or events within the control of the school district administration that are either unusual in nature or infrequent in occurrence. Examples would include sales of certain government capital assets; significant forgiveness of debt.
960	Extraordinary Items	Used to classify items in accordance with APB Opinion No. 30. Included are transactions or events that are both unusual in nature and infrequent in occurrence. Examples would include the significant costs related to a natural disaster caused by fire, flood, tornado, hurricane, or hail storm; costs related to an environmental disaster.
990	OTHER USES	Other uses of funds which are not properly classifiable as expenditures but require budgetary or accounting control.

GL Commitment Analysis Report GL298)

Step 1:

1. **Type GL298** in “Search Box” and hit enter

The screenshot shows the myAPS Employee Home Page. At the top right, there is a search box containing the text "GL298". A black arrow points to this search box. The page header includes the Atlanta Public Schools logo and the text "Welcome Alisha Moncrie Hillner, PROD90". The left sidebar contains a menu with options like "General Ledger", "Flowchart", "Setup", "Processing", "Reporting", "Utilities", "Currency Tables", "Attribute Matrix Setup", "Allocations", "Financial Report Writer", "GL Processing", "APS Links", "GL Bookmarks", "Dashboard", and "Reqs Awaiting Appr Admin". The main content area displays the "myAPS" logo, the text "myAPS Employee Resource Center", and a link to the employee handbook, forms center, training center, and other supportive information. It also includes an email address: myaps@atlanta.k12.ga.us.

Steps 2-7:

2. **Job Name:** Type in your current Job Name Ex: GL298
3. **Job Description field:** Type if the report is for a program or school and list program/school code
4. **Company:** Input **761** if it is for a program or leave blank if searching by school code
5. **Year:** Current Fiscal Year
6. **Periods:** 1-12
7. **Budget:** Input 1

The screenshot displays the 'GL Commitment Analysis Report (GL298)' web application. The interface includes a top navigation bar with the Atlanta Public Schools logo, a user welcome message for Alisha Moncrief-Millner, and a 'Logout' link. A left sidebar contains a menu with options like 'General Ledger', 'Flowchart', 'Setup', 'Processing', 'Reporting', 'Utilities', 'Currency Tables', 'Attribute Matrix Setup', 'Allocations', 'Financial Report Writer', 'GL Processing', 'APS Links', 'GL Bookmarks', 'Dashboard', and 'Reqs Awaiting Appr Admin'. The main content area features a toolbar with buttons for '+ Add', 'Change', 'Delete', 'Previous', 'Inquire', 'Next', and 'Inquire'. Below the toolbar are input fields for 'Job Name' (GL298), 'Job Description' (GL ANALYSIS REPORT), 'User Name' (amlinner), and 'Data Area/ID' (PROD90). A 'Parameters' section is divided into 'Main', 'Organization Options', and 'Output Options' tabs. The 'Main' tab is active, showing fields for 'Report Type' (A), 'Company' (761), 'Company Group', 'Budget Edit Group', 'Year' (2015), 'Periods' (1 to 12), 'Budget' (1), and 'System'. The 'Company' field is labeled 'Atlanta Public Schools' and the 'Budget' field is labeled 'FY2015 AMENDED BUDGET'.

Steps 8-12:

8. Click on **Organization Options**
9. **Accounting Unit** (Ex. 100763580109990)
10. **Level Group**: School code if the report is for a school location only
11. **Major Account**: 1000-9999
12. **Subaccount**: 1000-9999(salary and non-salary) or 3000-9999(non-salary only)

Atlanta Public Schools
Making a Difference

GL Commitment Analysis Report (GL298)

Welcome Alisha Moncrief-Millner, PROD90 [Logout]

GL298

Related Forms

Home

General Ledger

Flowchart

Setup

Processing

Reporting

Utilities

Currency Tables

Attribute Matrix Setup

Allocations

Financial Report Writer

GL Processing

APS Links

GL Bookmarks

Dashboard

Reqs Awaiting Appr Admin

Submit Reports Job Sched Print Mgr

Job Name GL298

Job Description GL ANALYSIS REPORT

User Name smiller Alisha Moncrief-Millner

Data Area/ID PROD90

Parameters

Main Organization Options Output Options

Organization Selection

Accounting Unit 100763580109990 GF-Budg Dept-CTL OFC-Misc

Accounting Unit List

Level Group

Account Selection

Major Account 1000 - 9999

Summary Account

Account Group 220120112001FY2012 AMEND

Account List

Subaccount 1000 - 9999

Subaccount Group

Steps 13-20:

13. Click **Output Options**
14. Once the new screen appears type in “Y” next to **Totals**
15. Click **+Add**
16. Click **Submit**
17. Click **Submit again**
18. Click **Print Manager**
19. Click **Inquire**
20. **Double Click** on the Job Number that was created

(GL Commitment Analysis Report GL298 – Printed Report)

GL Commitment Analysis Report

GL298 Date 10/22/14 Company 761 Atlanta Public Schools USD Page 1
Time 14:26 GL Commitment Analysis Report - Commitment Analysis
Periods 1 - 12
Year 2015

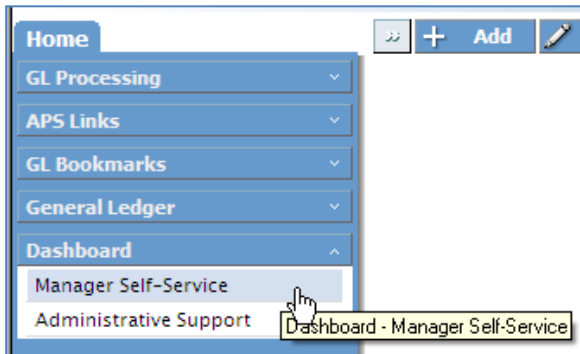
Acct Unit	100763580109990 GF-Budg Dept-CTL OFC-Misc	Budget	1 FY2015	AMENDED BUDGET		
Account	Expenditures	Encumbrances	Commitments	Total	Budget	Budget Balance
002500 1484	350.00	0.00	0.00	350.00	0.00	350.00-
BusAdm Accountant - Supp						
002500 1910	165,266.14	0.00	0.00	165,266.14	565,559.00	400,292.86
BusAdm Other Admin Pers-Reg						
002500 1914	350.00	0.00	0.00	350.00	0.00	350.00-
BusAdm Other Admin Pers Supp						
002500 2100	15,794.27	0.00	0.00	15,794.27	76,463.00	60,668.73
BusAdm State Health Insurance						
002500 2200	2,296.23	0.00	0.00	2,296.23	10,731.00	8,434.77
BusAdm Fica						
002500 2300	21,531.87	0.00	0.00	21,531.87	73,882.00	52,350.13
BusAdm Teachers Retirement System						
002500 2600	0.00	0.00	0.00	0.00	1,410.00	1,410.00
BusAdm Worker's Compensation						
002500 2904	262.34	0.00	0.00	262.34	1,188.00	925.66
BusAdm Dental Insurance						
002500 2905	14.98	0.00	0.00	14.98	54.00	39.02
BusAdm Life Insurance						
002500 3000	25,000.00	0.00	5,000.00	30,000.00	35,050.00	5,050.00
BusAdm Purch Prof & Tech Svc						
002500 5800	7,203.79	0.00	0.00	7,203.79	29,095.00	21,891.21
BusAdm Travel Employees						
002500 5950	0.00	88.56	0.00	88.56	0.00	88.56-
BusAdm Other Purchased Services						
002500 6100	0.00	0.00	0.00	0.00	30,000.00	30,000.00
BusAdm Supplies						
002500 8100	0.00	0.00	0.00	0.00	12,010.00	12,010.00
BusAdm Dues And Fees						
Acct Unit Totals	238,069.62	88.56	5,000.00	243,158.18	835,442.00	592,283.82
Company Totals	238,069.62	88.56	5,000.00	243,158.18	835,442.00	592,283.82
Report Totals	238,069.62	88.56	5,000.00	243,158.18	835,442.00	592,283.82

Budget Change Request

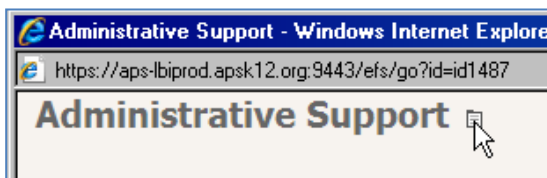
STEP 1: Go to the Budget Worksheet and render your ‘right now’ Budget Position.

1A) Click on the Dashboard –

Note: This report is available on BOTH the ‘Manager Self-Service’ AND ‘Administrative Support’ Dashboards.

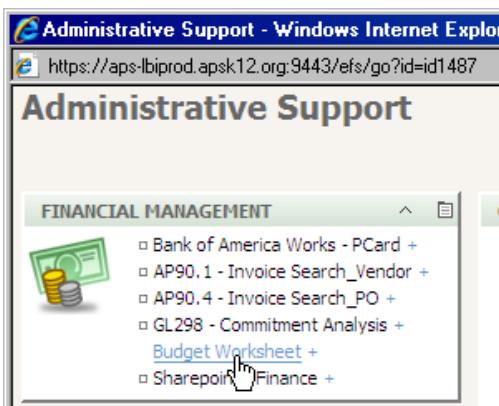


1B) In the popup window, click on the piece of paper icon at the end of the Dashboard name, to open up the Reports available to run.

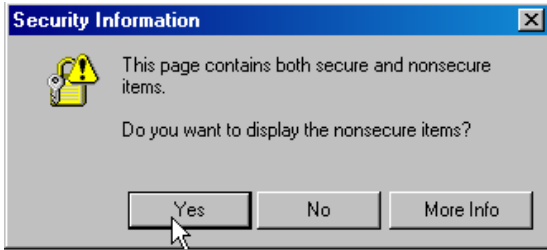


1C) On the Administrative Tab or the Manager Self-Service tab, look under ‘Financial Management’.

Select ‘Budget Worksheet’.



Tip: If you get this warning, say 'Yes'.



1D) Complete the Form, with the Parameters:

1. Fiscal year (currently 2015)
2. Budget Number (always use 1)
3. APS Program
4. State Program
5. Location (optional)

Hold down the CTRL key then select 'Run'.

NOTE: If you DO NOT fill in the Location, the Report will be created for ALL Locations for a given APS Program.

Enter a value: 2015
Budget Number This prompt has an Edit Mask: 09. ... Enter a Value: 1
APS Program This prompt has an Edit Mask: 0000. 7635
State Program This prompt has an Edit Mask: 0000. 9990
Location This prompt has an Edit Mask: 9999. 8010
OK

1E) The Content Viewer will present your report like this:

CONTENT VIEWER

Parameters Group Tree 1 / 1+ 100%

CRYSTAL REPORTS 2008

Main Report

8010

10/22/2014 Budget Change Order Worksheet - FY2015 - Budget 1

Co.	FY	BUDG.	LOC.	PROG.	ACCT. UNIT	ACCT.	SUB ACCT.	NET BUDG	ACTUALS	COMMITTS	REM. BALANCE	CHG
Location 8010												
761	2015		8010	7635	100763580109990	1000	2100				0.00	
761	2015		8010	7635	100763580109990	1000	2200				0.00	
761	2015		8010	7635	100763580109990	1000	2300				0.00	
761	2015		8010	7635	100763580109990	1000	2904				0.00	
761	2015		8010	7635	100763580109990	1000	2905				0.00	
761	2015		8010	7635	100763580109990	2500	1420				0.00	
761	2015		8010	7635	100763580109990	2500	1421				0.00	
761	2015		8010	7635	100763580109990	2500	1422				0.00	
761	2015		8010	7635	100763580109990	2500	1480				0.00	
761	2015		8010	7635	100763580109990	2500	1484		350.00		-350.00	
761	2015		8010	7635	100763580109990	2500	1810				0.00	
761	2015	1	8010	7635	100763580109990	2500	1910	565,559.00	165,266.14		400,292.86	
761	2015		8010	7635	100763580109990	2500	1911				0.00	
761	2015		8010	7635	100763580109990	2500	1914		350.00		-350.00	
761	2015	1	8010	7635	100763580109990	2500	2100	76,463.00	15,794.27		60,668.73	
761	2015	1	8010	7635	100763580109990	2500	2200	10,731.00	2,296.23		8,434.77	
761	2015	1	8010	7635	100763580109990	2500	2300	73,882.00	21,531.87		52,350.13	
761	2015	1	8010	7635	100763580109990	2500	2600	1,410.00			1,410.00	
761	2015	1	8010	7635	100763580109990	2500	2904	1,188.00	262.34		925.66	
761	2015	1	8010	7635	100763580109990	2500	2905	54.00	14.98		39.02	
761	2015	1	8010	7635	100763580109990	2500	3000	35,050.00	25,000.00	5,000.00	5,050.00	
761	2015		8010	7635	100763580109990	2500	4420				0.00	
761	2015		8010	7635	100763580109990	2500	5300				0.00	
761	2015	1	8010	7635	100763580109990	2500	5800	29,095.00	7,203.79		21,891.21	
761	2015		8010	7635	100763580109990	2500	5950			88.56	-88.56	
761	2015	1	8010	7635	100763580109990	2500	6100	30,000.00	0.00		30,000.00	
761	2015		8010	7635	100763580109990	2500	6120				0.00	

Scrolling to the RIGHT, we can see that we have the four AMOUNTS as indicated on Page 1 of this document. They are REAL TIME, and express your up-to-the-minute Budget position.

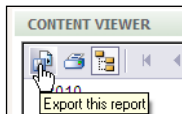
10/22/2014 Budget Change Order Worksheet - FY2015 - Budget 1

Co.	FY	BUDG.	LOC.	PROG.	ACCT. UNIT	ACCT.	SUB ACCT.	NET BUDG	ACTUALS	COMMITTS	REM. BALANCE	CHG
Location 8010												
761	2015		8010	7635	100763580109990	1000	2100				0.00	
761	2015		8010	7635	100763580109990	1000	2200				0.00	
761	2015		8010	7635	100763580109990	1000	2300				0.00	
761	2015		8010	7635	100763580109990	1000	2904				0.00	
761	2015		8010	7635	100763580109990	1000	2905				0.00	
761	2015		8010	7635	100763580109990	2500	1420				0.00	
761	2015		8010	7635	100763580109990	2500	1421				0.00	
761	2015		8010	7635	100763580109990	2500	1422				0.00	
761	2015		8010	7635	100763580109990	2500	1480				0.00	
761	2015		8010	7635	100763580109990	2500	1484		350.00		-350.00	
761	2015		8010	7635	100763580109990	2500	1810				0.00	
761	2015	1	8010	7635	100763580109990	2500	1910	565,559.00	165,266.14		400,292.86	
761	2015		8010	7635	100763580109990	2500	1911				0.00	
761	2015		8010	7635	100763580109990	2500	1914		350.00		-350.00	
761	2015	1	8010	7635	100763580109990	2500	2100	76,463.00	15,794.27		60,668.73	
761	2015	1	8010	7635	100763580109990	2500	2200	10,731.00	2,296.23		8,434.77	
761	2015	1	8010	7635	100763580109990	2500	2300	73,882.00	21,531.87		52,350.13	
761	2015	1	8010	7635	100763580109990	2500	2600	1,410.00			1,410.00	
761	2015	1	8010	7635	100763580109990	2500	2904	1,188.00	262.34		925.66	
761	2015	1	8010	7635	100763580109990	2500	2905	54.00	14.98		39.02	
761	2015	1	8010	7635	100763580109990	2500	3000	35,050.00	25,000.00	5,000.00	5,050.00	
761	2015		8010	7635	100763580109990	2500	4420				0.00	
761	2015		8010	7635	100763580109990	2500	5300				0.00	
761	2015	1	8010	7635	100763580109990	2500	5800	29,095.00	7,203.79		21,891.21	
761	2015		8010	7635	100763580109990	2500	5950			88.56	-88.56	
761	2015	1	8010	7635	100763580109990	2500	6100	30,000.00	0.00		30,000.00	
761	2015		8010	7635	100763580109990	2500	6120				0.00	

STEP 2: Exporting the Report to Excel –

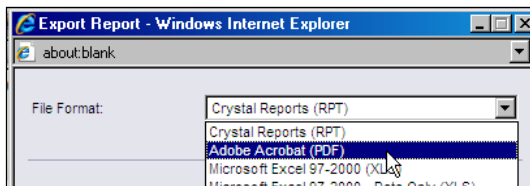
If you need your Budget Position for another effort, you can export it to PDF (for a printout) or Excel (so you can continue to work with the numbers, without retyping).

2A) Go to the top left corner of the Content Viewer, and select the ‘Download’ Icon, **WHILE HOLDING DOWN THE ‘CONTROL’ KEY.**



2B) Choose a download format –

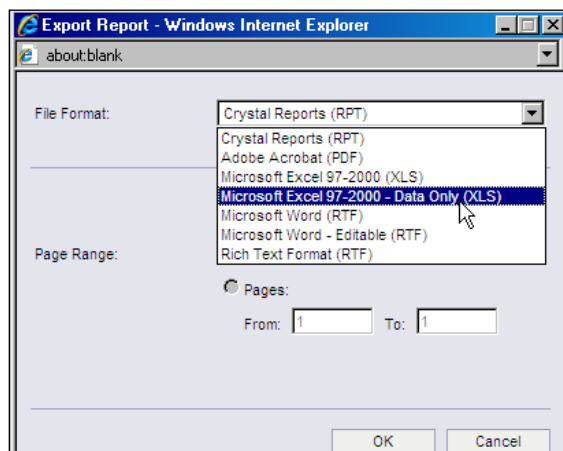
If you just want a nice-looking printout, you can choose ‘PDF’.



If you want to work with the numbers in Excel, select ‘Microsoft Excel 97-2000 – Data Only (XLS)’.

WHILE HOLDING DOWN THE ‘CONTROL’ KEY, click ‘OK’.

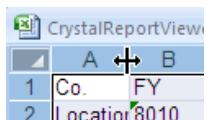
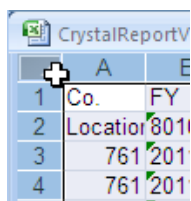
THIS IS THE REQUIRED FORMAT FOR BUDGET CHANGE ORDER REQUESTS.



3C) When you export the report to Excel, it will look like this:

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	Co.	FY	BUDG.	LOC.	PROG.	ACCT.	ACCT.	SUB_A	NET_B	ACTUAL	COMMI	REM.	E CHG
2	Location	8010											
3	761	2015		8010	7635	1007635	1000	2100				0.00	
4	761	2015		8010	7635	1007635	1000	2200				0.00	
5	761	2015		8010	7635	1007635	1000	2300				0.00	
6	761	2015		8010	7635	1007635	1000	2904				0.00	
7	761	2015		8010	7635	1007635	1000	2905				0.00	
8	761	2015		8010	7635	1007635	2500	1420				0.00	
9	761	2015		8010	7635	1007635	2500	1421				0.00	
10	761	2015		8010	7635	1007635	2500	1422				0.00	
11	761	2015		8010	7635	1007635	2500	1480				0.00	
12	761	2015		8010	7635	1007635	2500	1484		350.00		-350.00	
13	761	2015		8010	7635	1007635	2500	1810				0.00	
14	761	2015	1	8010	7635	1007635	2500	1910	#####	#####		#####	
15	761	2015		8010	7635	1007635	2500	1911				0.00	
16	761	2015		8010	7635	1007635	2500	1914		350.00		-350.00	
17	761	2015	1	8010	7635	1007635	2500	2100	#####	#####		#####	
18	761	2015	1	8010	7635	1007635	2500	2200	#####	#####		#####	
19	761	2015	1	8010	7635	1007635	2500	2300	#####	#####		#####	
20	761	2015	1	8010	7635	1007635	2500	2600	#####			#####	
21	761	2015	1	8010	7635	1007635	2500	2904	#####	262.34		925.66	
22	761	2015	1	8010	7635	1007635	2500	2905	54.00	14.98		39.02	
23	761	2015	1	8010	7635	1007635	2500	3000	#####	#####	#####	#####	
24	761	2015		8010	7635	1007635	2500	4420				0.00	
25	761	2015		8010	7635	1007635	2500	5300				0.00	
26	761	2015	1	8010	7635	1007635	2500	5800	#####	#####		#####	
27	761	2015		8010	7635	1007635	2500	5950			88.56	-88.56	
28	761	2015	1	8010	7635	1007635	2500	6100	#####	0.00		#####	
29	761	2015		8010	7635	1007635	2500	6120				0.00	
30	761	2015		8010	7635	1007635	2500	6160				0.00	
31	761	2015	1	8010	7635	1007635	2500	8100	#####			#####	
32	761	2015		8010	7635	1007635	2500	8900				0.00	
33	Total - L	8010	#####	#####	#####	#####							
34	Grand T	#####	#####	#####	#####								
35	1												
36													

3D) Click in the TOP LEFT CORNER BLOCK (above the '1', and left of the 'A'), so the whole worksheet is selected. Double-click ANY DIVIDER between two columns. This will resize ALL of the columns according to the size of the data in each column, and eliminate the '###' that are in the data fields.



Result:

CrystalReportViewer[1] [Compatibility Mode] - Microsoft Excel

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
	Co.	FY	BUDG.	LOC.	PROG.	ACCT_UNIT	ACCT.	SUB_ACCT.	NET_BUDG	ACTUALS	COMMITTS	REM_BALANCE	CHG			
2	Location	8010														
3		761 2015		8010	7635	100763580109990	1000	2100				0.00				
4		761 2015		8010	7635	100763580109990	1000	2200				0.00				
5		761 2015		8010	7635	100763580109990	1000	2300				0.00				
6		761 2015		8010	7635	100763580109990	1000	2904				0.00				
7		761 2015		8010	7635	100763580109990	1000	2905				0.00				
8		761 2015		8010	7635	100763580109990	2500	1420				0.00				
9		761 2015		8010	7635	100763580109990	2500	1421				0.00				
10		761 2015		8010	7635	100763580109990	2500	1422				0.00				
11		761 2015		8010	7635	100763580109990	2500	1480				0.00				
12		761 2015		8010	7635	100763580109990	2500	1484		350.00		-350.00				
13		761 2015		8010	7635	100763580109990	2500	1810				0.00				
14		761 2015		18010	7635	100763580109990	2500	1910	565,559.00	165,266.14		400,292.86				
15		761 2015		8010	7635	100763580109990	2500	1911				0.00				
16		761 2015		8010	7635	100763580109990	2500	1914		350.00		-350.00				
17		761 2015		18010	7635	100763580109990	2500	2100	76,463.00	15,794.27		60,668.73				
18		761 2015		18010	7635	100763580109990	2500	2200	10,731.00	2,296.23		8,434.77				
19		761 2015		18010	7635	100763580109990	2500	2300	73,882.00	21,531.87		52,350.13				
20		761 2015		18010	7635	100763580109990	2500	2600	1,410.00			1,410.00				
21		761 2015		18010	7635	100763580109990	2500	2904	1,188.00	262.34		925.66				
22		761 2015		18010	7635	100763580109990	2500	2905	54.00	14.98		39.02				
23		761 2015		18010	7635	100763580109990	2500	3000	35,050.00	25,000.00	5,000.00	5,050.00				
24		761 2015		8010	7635	100763580109990	2500	4420				0.00				
25		761 2015		8010	7635	100763580109990	2500	5300				0.00				
26		761 2015		18010	7635	100763580109990	2500	5800	29,095.00	7,203.79		21,891.21				
27		761 2015		8010	7635	100763580109990	2500	5950			88.56	-88.56				
28		761 2015		18010	7635	100763580109990	2500	6100	30,000.00	0.00		30,000.00				
29		761 2015		8010	7635	100763580109990	2500	6120				0.00				
30		761 2015		8010	7635	100763580109990	2500	6160				0.00				
31		761 2015		18010	7635	100763580109990	2500	8100	12,010.00			12,010.00				
32		761 2015		8010	7635	100763580109990	2500	8900				0.00				
33	Total - Location	8010	835,442.00	238,069.62	5,088.56	592,283.82										
34	Grand Total:		835,442.00	238,069.62	5,088.56	592,283.82										

Save or print the Spreadsheet, add totals, etc, as needed.

NOTE: Exporting to Excel DOES take the totals from the Report, but **THEY ARE NOT FORMULAS.**

STEP 4: Use the ‘Change’ Column (Column ‘M’) to indicate the amount you would like to move. Use NEGATIVES where you wish to DECREASE the Budget, and POSITIVES where you wish to INCREASE the Budget.

When you have indicated all of the changes you would like to have made, click on Column Letter (‘M’), then review the total at the bottom of the Excel Program, to ensure that the Budget is still in balance. If it is not \$0, continue to make changes until it is. This is required to keep the Budget in balance.

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	Co.	FY	BUDG.	LOC.	PROG.	ACCT_UNIT	ACCT.	SUB_ACCT.	NET_BUDG	ACTUALS	COMMITTS	REM_BALANCE	CHG
2	Location	8010											
3	761	2015		8010	7635	100763580109990	1000	2100				0.00	
4	761	2015		8010	7635	100763580109990	1000	2200				0.00	
5	761	2015		8010	7635	100763580109990	1000	2300				0.00	
6	761	2015		8010	7635	100763580109990	1000	2904				0.00	
7	761	2015		8010	7635	100763580109990	1000	2905				0.00	
8	761	2015		8010	7635	100763580109990	2500	1420				0.00	
9	761	2015		8010	7635	100763580109990	2500	1421				0.00	
10	761	2015		8010	7635	100763580109990	2500	1422				0.00	
11	761	2015		8010	7635	100763580109990	2500	1480				0.00	
12	761	2015		8010	7635	100763580109990	2500	1484		350.00		-350.00	
13	761	2015		8010	7635	100763580109990	2500	1810				0.00	
14	761	2015		18010	7635	100763580109990	2500	1910	565,559.00	165,266.14		400,292.86	(5,000.00)
15	761	2015		8010	7635	100763580109990	2500	1911				0.00	
16	761	2015		8010	7635	100763580109990	2500	1914		350.00		-350.00	5,000.00
17	761	2015		18010	7635	100763580109990	2500	2100	76,463.00	15,794.27		60,668.73	
18	761	2015		18010	7635	100763580109990	2500	2200	10,731.00	2,296.23		8,434.77	
19	761	2015		18010	7635	100763580109990	2500	2300	73,882.00	21,531.87		52,350.13	
20	761	2015		18010	7635	100763580109990	2500	2600	1,410.00			1,410.00	
21	761	2015		18010	7635	100763580109990	2500	2904	1,188.00	262.34		925.66	
22	761	2015		18010	7635	100763580109990	2500	2905	54.00	14.98		39.02	
23	761	2015		18010	7635	100763580109990	2500	3000	35,050.00	25,000.00	5,000.00	5,050.00	
24	761	2015		8010	7635	100763580109990	2500	4420				0.00	
25	761	2015		8010	7635	100763580109990	2500	5300				0.00	
26	761	2015		18010	7635	100763580109990	2500	5800	29,095.00	7,203.79		21,891.21	
27	761	2015		8010	7635	100763580109990	2500	5950			88.56	-88.56	
28	761	2015		18010	7635	100763580109990	2500	6100	30,000.00	0.00		30,000.00	
29	761	2015		8010	7635	100763580109990	2500	6120				0.00	
30	761	2015		8010	7635	100763580109990	2500	6160				0.00	
31	761	2015		18010	7635	100763580109990	2500	8100	12,010.00			12,010.00	
32	761	2015		8010	7635	100763580109990	2500	8900				0.00	
33	Total - Location	8010	835,442.00	238,069.62	5,088.56	592,283.82							
34	Grand Total:	835,442.00	238,069.62	5,088.56	592,283.82								

ADDING ADDITIONAL ACCOUNTS/SUBS NECESSARY FOR PROPER ACCOUNTING -

NOTE: You may need to add additional ACCOUNTS/SUBS to your Accounting Unit that are not currently in use. If so, add them BELOW the TOTALS, indicate that they are NEW, consider highlighting the row, etc. to assist Budgets in quickly identifying such rows. We have to work with Accounting to activate the Account/Sub BEFORE your Budget Change Order can be processed.

When new rows are added, still ensure that BEFORE YOU SUBMIT YOUR BUDGET CHANGE ORDER, your BUDGET REMAINS IN BALANCE, and nets to \$0.

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1	Co.	FY	BUDG.	LOC.	PROG.	ACCT_UNIT	ACCT.	SUB_ACCT.	NET_BUDG	ACTUALS	COMMITTS	REM_BALANCE	CHG			
2	Location	8010														
3	761	2015		8010	7635	100763580109990	1000	2100				0.00				
4	761	2015		8010	7635	100763580109990	1000	2200				0.00				
5	761	2015		8010	7635	100763580109990	1000	2300				0.00				
6	761	2015		8010	7635	100763580109990	1000	2904				0.00				
7	761	2015		8010	7635	100763580109990	1000	2905				0.00				
8	761	2015		8010	7635	100763580109990	2500	1420				0.00				
9	761	2015		8010	7635	100763580109990	2500	1421				0.00				
10	761	2015		8010	7635	100763580109990	2500	1422				0.00				
11	761	2015		8010	7635	100763580109990	2500	1480				0.00				
12	761	2015		8010	7635	100763580109990	2500	1484		350.00		-350.00				
13	761	2015		8010	7635	100763580109990	2500	1810				0.00				
14	761	2015		18010	7635	100763580109990	2500	1910	565,559.00	165,266.14		400,292.86	(5,000.00)			
15	761	2015		8010	7635	100763580109990	2500	1911				0.00				
16	761	2015		8010	7635	100763580109990	2500	1914		350.00		-350.00				
17	761	2015		18010	7635	100763580109990	2500	2100	76,463.00	15,794.27		60,668.73				
18	761	2015		18010	7635	100763580109990	2500	2200	10,731.00	2,296.23		8,434.77				
19	761	2015		18010	7635	100763580109990	2500	2300	73,882.00	21,531.87		52,350.13				
20	761	2015		18010	7635	100763580109990	2500	2600	1,410.00			1,410.00				
21	761	2015		18010	7635	100763580109990	2500	2904	1,188.00	262.34		925.66				
22	761	2015		18010	7635	100763580109990	2500	2905	54.00	14.98		39.02				
23	761	2015		18010	7635	100763580109990	2500	3000	35,050.00	25,000.00	5,000.00	5,050.00				
24	761	2015		8010	7635	100763580109990	2500	4420				0.00				
25	761	2015		8010	7635	100763580109990	2500	5300				0.00				
26	761	2015		18010	7635	100763580109990	2500	5800	29,095.00	7,203.79		21,891.21				
27	761	2015		8010	7635	100763580109990	2500	5950			88.56	-88.56				
28	761	2015		18010	7635	100763580109990	2500	6100	30,000.00	0.00		30,000.00				
29	761	2015		8010	7635	100763580109990	2500	6120				0.00				
30	761	2015		8010	7635	100763580109990	2500	6160				0.00				
31	761	2015		18010	7635	100763580109990	2500	8100	12,010.00			12,010.00				
32	761	2015		8010	7635	100763580109990	2500	8900				0.00				
33	Total - Location	8010	835,442.00	238,069.62	5,088.56	592,283.82										
34	Grand Total:	835,442.00	238,069.62	5,088.56	592,283.82											
35																
36																
37						100763580109990	2500	6150				5,000.00				
38																
39																
40																
41																

STEP 5: Forward the ‘soft copy’ to Budgets.

In an effort to expedite your Budget Change Request, the Budget department has created an Upload program that works *on the layout of the above file*. This means that ONLY the above format is acceptable, because it has the Accounting Unit, Account, Sub, Change Amount, etc. in the correct columns to work in harmony with the Upload program.

NOTE: In an effort to balance the need for AUTHORIZATION of Budget Transfers with EXPEDITION of its processing, the following Procedure is now formally in place:

- 1) Anyone forwarding a Budget Change Request to their Budget Analyst must CC the BCM.
- 2) An e-mail from the BCM is considered to constitute BCM APPROVAL, and is therefore all that is required to initiate the processing of a properly formatted, soft-copy Budget Change Order.

Payroll Department

Mission Statement

The mission of the Payroll Department is to manage Atlanta Public Schools' payroll system, to ensure timely payments to employees, and to provide payroll information efficiently and accurately.

Introduction

Atlanta Public Schools uses the Lawson Financial software to manage the payroll functions and the Kronos system to manage the time and attendance function. Before an employee can be paid, the employee must be setup in the Lawson system by the Human Resources Department. Once an employee is setup, an employee number will be generated by the system and pass to Kronos via an interface. The employee must also be enrolled in the Kronos system via a bio metric finger scan. If the employee is not setup in both Lawson and Kronos the employee is unable to clock in nor is the timekeeper able to enter time and attendance in the system. This will impact the employee being paid timely. It is the responsibility of the Payroll Department to:

- Provide professional, high quality, timely and reliable customer service to the employees of the school district and vendors relating to liabilities;
- Promote the use of electronic methods for transactions and payments to employees; and
- Maintain compliance with changing government policies and laws pertaining to employment and taxation.

Contacting the Payroll Department

Saundra Burgess

Director of Disbursements
sburgess@atlanta.k12.ga.us
(404) 802-2212

Stephanie Armstrong

Payroll Analyst/Accountant
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(404) 802-2213

Michaela Clark

Payroll Associate
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(404) 802-2210

Gladys Watkins

Assistant Director of Payroll
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(404) 802-2219

Stacey Dobson

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(404)802-2218

Londa Bowers

Payroll Associate
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(404) 802-2217

Pay Days

The Atlanta Public Schools pays its employees semi-monthly. The pay period from the 1st through the 15th of the month is paid on the last day of the month. The pay period from the 16th through the end of the month is paid on the 15th of the following month. If the pay date falls on the weekend, the pay date will be on the proceeding Friday. The department publishes these days at the beginning of the school year.

Paperless – Pay Stubs/Direct Deposit/Tax Forms-W4/G7/W2

The Atlanta Public Schools pays its employees by electronic funds transfer. It is the responsibility of the employee to notify the Payroll Department if there are changes to the account on file and to provide the information for a new account. Employees are able to access and print pay stubs, direct deposit and tax information via Employee Self Service (ESS) and make any additions/deletions/changes. Changes made on line via ESS can be made up to the payroll run date. Changes not processed on line must be received in the Payroll Department five (5) business days before the end of the period pay to be effective in that pay period. If the employee does not have a checking or savings account, the district's primary bank will open an account for the employee. If the employee does not qualify for an account under this program, the bank will arrange for the employee to have an account that grants access by using a pay card. The information is available in the Payroll Department.

Time and Attendance

Kronos training is provided to timekeepers, principals, supervisors and budget center managers prior to obtaining access to the Kronos system.

- **All employees must be registered on the Kronos clock.**
- **Timekeeper must review and monitor timecards daily to ensure no abuse, missed or incorrect punches.**
- **Principal/Budget Center Manager (BCM) must review timecards prior to mandatory signoff to ensure accuracy and timely paychecks.**
- **Payroll is an exception based pay system therefore full time employees will be paid base pay each pay period unless exception time is in the Kronos or Lawson system.**

Time can be entered or updated any time *during* the pay period except for the “black out” periods per the schedule published by the Payroll Department. All attendance **must** be entered in KRONOS by 9:00 am on the 1st or 16th (next business day). If the timekeeper has problems with the Kronos' system or time clock, they should contact the Client Support Center. If the timekeeper has questions regarding how to enter information, punch information, they should contact the Payroll Department. Each location is assigned a Payroll representative.

Payroll Initiated Deductions from Pay

The employee will be notified in writing of any planned deduction from his/her pay. The reason for the deduction, the amount, the effective pay period, and the number of periods will be provided.

If Pay Is Not Correct

If an employee's pay is not correct, please contact your timekeeper, principal, supervisor or budget center manager to determine if the time was entered correctly. If the time was entered correctly, the timekeeper, principal, supervisor or budget center manager will contact the representative in payroll to determine if there was an error in the pay. If there was an error, the payroll representative will inform them when the employee can expect the correction to be made.

One Time Payments

Approved one-time payments requests must be received in the Payroll Department by noon, two days before payroll is scheduled to close. An excel spreadsheet must also be submitted to payroll in order to upload the data in the system at the time that the original document is submitted for the various approvals. The Budget Department is the final approver of the one-time payment form and they will submit to the payroll department for processing. The one-time payment will not be processed by payroll until Budget provides the final approver. It is imperative that one-time payments are submitted timely and accurately with the proper approval. It is imperative to follow up with the approvers to ensure that the documentation has been submitted to payroll by the above time in order for the employee to be paid timely. One-time payments are not to be used to circumvent the hiring process of a position. It should be used for reasons such as workshops, training, etc.

Below is an example of the one-time payment form and the excel spreadsheet.

IN-SERVICE WORKSHOP OR ONE TIME PAYMENT FORM

DIVISION: _____
 SCHOOL/PROGRAM: _____
 PROCESS LEVEL/USER LEVEL: _____
 DATE: _____

PROJECT NAME: _____
 FUND ACCOUNT: _____
 (24 digit account number)

						HR (only)	BCM (only) does not need HR approval			
Name	Lawson #	Beginning Work Date	Ending Work Date	Number of Days To Be Worked	Number of Hours Per Day	Hourly Rate	Stipend Rate	Total Days Worked	Total Hours Worked	Total Amount Due

Initiated by: _____
 Print Name _____ Title _____
 Signature _____ Date _____

Authorized by: _____
 Print Name _____ Budget Center Manager (BCM)
 Signature _____ Date _____

Approved: _____
 Print Name _____ Executive Director/Division Head
 Signature _____ Date _____

***NOTE**
For Employees: This form, scope of services and the accompanying Payroll spreadsheet must be fully completed and attached in order to be processed.

Form #67011

AUTHORIZATION	
HR: as to the hourly rate	
Print Name _____	Title of HR representative _____
Signature _____	Date _____
BCM: as to the utilization of funding account	
Print Name _____	Title of Budget Center Manager _____
Signature _____	Date _____
BUDGET: as to the funding confirmation for payments to employees only	
Print Name _____	Title of Budget Dept. representative _____
Signature _____	Date _____

FY15 STIPEND/ONE-TIME PAYMENT FORM

Area/Div:
School/Dept:
School Code:
Initiative Owner:

Project:

Today's Date:

Training Date/s:

Stipend #					Academy Leaders		
Lawson #	Name(Last)	Name(First)	Amount	CO	Acct. Unit	Account	Sub Acct.
				761			
		TOTAL	\$ -				

Procurement Services Department

Mission Statement

Serve the District and Community by providing value-added procurement and timely acquisition of goods and services necessary to carry out the District's mission. We are responsible for ensuring that all children within the District are learning in a safe environment with access to all the necessary tools they need to learn and grow. The Department operates on sound policies and procedures that are transparent to the Community and we are dedicated to fair and open competition.

Introduction

Use qualified, well-trained staff and state-of-the-art technology to provide our customers with the supplies and services necessary in carrying out the District's mission in a timely and cost effective manner. We will seek continuous improvement through self-assessment to maintain a model procurement program based on industry best practices.

Contacting the Procurement Services Department

Randall Sellers

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Teresa Adams

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LaShon Hunt

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Subrena Clark

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David Odom

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Nicole Langley

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Nicole Mathis

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Crystal Moore

Surplus Goods
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(404) 802-2532

Marki Dixon

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(404) 802-1564

Joyce Carter

Procurement Officer
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(404) 802-2593

Emily McCorvey

Procurement Specialist
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(404) 802-2454

Flo Riley

Vendor Registration
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(404) 802-2400

The Procurement Process

Once the need for a good and/or service has been identified, the procurement process begins with the preparation of a requisition by an individual in a school or department via the Lawson enterprise system. A requisition is essentially a request to purchase a good or service. The Lawson system automatically verifies that the school or department has the funds to purchase the good or service before the requisition is created (released). Once the requisition is created the funds then become "committed" and restricted for that purchase.

The requisition is routed for approval based on the total dollar amount of the requisition. Requisitions valued at \$2,000 or less require level one approval, which is usually a principal, department head, budget center manager, and/or the approval of the program manager if the funds being utilized are from a source other than the requesting department's budget. Requisitions valued between \$2,000 and \$100,000 require level two approval, typically an

executive director, and the approval of the program manager if the funds being utilized are from a source other than the requesting department's budget. Requisitions in excess of \$100,000 require level three approvals, which is typically a senior cabinet member, and the approval of the Chief Financial Officer. Once a requisition is been created and approved at the required levels it is routed to a purchasing agent via a worksheet.

The worksheet tells the buyer who ordered the item, a description of the item, the unit of order, i.e., case, carton, box etc., the date requisition was created and the suggested vendor's name if entered by the initiator. The purchasing agent will determine if the district has a contract for the item(s) or the commodity class, i.e. office supplies, in which case a purchase order will be prepared and immediately sent to the vendor. If the district does not have a contract for the item, quotes will be obtained or a formal solicitation prepared depending on the cost of the good or service. Please see the purchasing threshold requirements that follow to determine the number of quotes and approval levels required.

All APS monies spent require supporting documentation that verifies competitive pricing.

A. Purchasing Thresholds Requirements

1. Purchases of \$2,000.00 or less

- Requires at least one (1) quote and the documentation must be maintained in the budget center manager's file and submitted to Procurement Services upon request.
- Price quotes can be obtained via phone, fax, and e-mail or from catalogs.
- Requester may enter a requisition which will result in a purchase order being generated or pay for the items with a p-card.
- The quote number should be referenced on the requisition.

2. Purchases from \$2000.01 – \$25,000.00

- Requires at least four (4) quotes and the documentation must be maintained in the budget center manager's file and submitted to Procurement Services upon request.
- Price quotes can be obtained via phone, fax, and e-mail or from catalogs.
- Requires a requisition which will result in a purchase order being generated.
- The quote number should be referenced on the requisition.

3. Purchases exceeding \$25,000.00

- Requires a formal solicitation (ITB, RFP, or RFQ) by Procurement Services.
- Requires a requisition which will result in a purchase order being generated.
- The solicitation number should be referenced on the requisition.

6. Board Approval

- All consultant contracts with a total value in excess of \$50,000.00 require board approval.

- All contracts with a total value in excess of \$100,000.00 require board approval.
- All construction contracts with a total value in excess of \$200,000.00 require board approval.

Vendors should not provide goods or services until a contract (if applicable) has been executed and a purchase order issued (unless paying with a p-card).

B. Obtaining Quotes (under \$25k)

1. Determine the need for a good or service.
2. Determine if funding is available for the good or service.
3. Develop specifications for the good or service (Seek assistance from purchasing if necessary).
4. Determine method for quotes: Phone quotes may be utilized for purchases less than \$2,000. Faxed quotes must be utilized for purchases exceeding \$2,000.
5. Determine number of required quotes.
6. Obtain list of vendors (Seek assistance from purchasing if necessary).
7. Determine when quotes should be received if fax quotes.
8. If fax quotes: Fax specifications to vendors indicating the date quotes should be turned in to your office.
9. If phone quotes:
 - a. Call vendors and get verbal quotes; ensure that date and time stamps are included
 - b. Maintain a list of all vendors called along with the name of the individual you spoke with, their phone number and the price they quoted you
 - c. Determine the lowest responsive and responsible vendor (Determine which vendors offers the good or service with the best price and most fit the need of your organization).
10. Create a requisition in Lawson for the good or service.
11. All quotes must be documented and available for review on request.

C. Formal Solicitations

Under board policy DJEA, Purchasing Authority, a formal solicitation is required for all purchases and contracts that exceed \$25,000. All formal solicitations must be conducted by the Procurement Service Department. All contracts with a total value over \$100,000 require board approval. All consultant contracts with a total value over \$50,000 require board approval.

There are three types of formal solicitations that APS conducts:

1. Invitation to Bid, (ITB)
2. Request for Proposal (RFP)
3. Request for Qualifications (RFQ)

An Invitation to Bid (ITB) is used to obtain pricing on specific goods or services. Specifications are provided by the APS owner's representative to be used in the solicitation. The award will be made to the lowest responsive responsible bidder. This type of solicitation is most commonly used to purchase goods.

A Request for Proposal (RFP) is used to obtain goods or services based on a scope of work provided by the APS owners' representative. An evaluation committee will review and evaluate the proposals based on pre-determined evaluation criteria to determine which vendor offers the "best value" to the district. This type of solicitation is most commonly used to purchase services.

A Request for Qualifications (RFQ) is used to determine the qualifications of a vendor to provide goods or services. Proposals are reviewed and evaluated by an evaluation committee to determine if the vendor is qualified. The evaluation criteria are determined by the APS owner's representative. This type of solicitation is most commonly used to purchase services.

Formal solicitations may require from 60 – 120 days to complete. This time includes development of the solicitation, release, evaluation, board approval (if applicable), legal review and award.

D. Exceptions to Full and Open Competition

Board Policy DJEA, Purchasing Authority states:

All purchases and contracts for goods and services that exceed \$25,000 shall be awarded through a written competitive sealed bid process to the lowest responsible, responsive bidder or through a competitive request for proposal where the best value may be selected, except in those instances specifically approved by the Superintendent or his/her designee when (a) essential goods or services are needed in an emergency, or (b) only one source exists for a needed good or service. This policy does not preclude direct purchases from other government contracts or participation by the APS with one or more other governmental agencies in a cooperative purchasing agreement. All such exceptions shall be reported to the Board every six months.

All purchases and contracts for goods and services that are less than \$25,000 shall be awarded through a competitive process to the lowest responsible, responsive bidder or through a competitive request for proposal where the best value may be selected, except in those instances specifically approved by the Superintendent or his/her designee when (a) essential goods or services are needed in an emergency, or (b) only one source exists for a needed good or service. This policy does not preclude direct purchases from other government contracts or participation by the APS with one or more other governmental agencies in a cooperative purchasing agreement. All such exceptions shall be reported to the Board every six months.

The following circumstances may permit other than full and open competition for purchasing goods or services:

1. Single Source
2. Sole Source
3. Emergency

Single Source Definition

A single source is defined as the one source among others in a competitive marketplace which for justifiable reason has predominant qualifications and unique and attributes only possessed by that source. Factors that determine single source could be but not limited to; availability, compatibility or standardization.

Sole Source Definition

A sole source is defined as the one and only source regardless of the marketplace, possessing a unique and singularly available performance characteristic and/or other attributes that can only be obtained from that source.

Single / Sole Source Procedures

1. A single / sole source justification form must be submitted to Procurement Services for any purchase exceeding \$2,000.00 that has not been competitively bid. The single / sole source justification form must be completed and signed by the appropriate staff or administrator.
2. A single or sole source purchase must be based on the requestor's investigation and evaluation of the requested product or service.
3. Procurement Services will review the request and if approved, it will be forwarded to Legal for review. If not approved it will be returned to the department who submitted the request with reason(s) for denial.
4. Approximately five (5) business days are required to evaluate and process a single or sole source justification request. Please consider this when submitting a request, and allow sufficient time evaluation and processing.

Emergency Definition

An emergency is defined as a situation that creates a threat to public health, welfare, safety, or property, such as may arise by reason of floods, epidemics; riots, equipment failures, or such reasons as may be proclaimed by the Superintendent of Atlanta Public Schools (APS).” An emergency purchase may also be made if failure to do so would render the district unable to deliver instruction or render students unable to receive instruction for a significant period of time or failure to act would create an environmental condition or climate that is not conducive or detrimental to student learning. Any situation in which failing to act would result in significant financial detriment to the district.

Emergency Purchase Procedures

1. The requesting department should find an appropriate source. This does not relieve the department from seeking competition to the maximum extent practicable, negotiating a

fair and reasonable price, and documenting the purchase action. If possible the requesting department should confer with purchasing to ascertain if there are competitive quotes available for the good or service.

2. The department may also check the vendor's availability, qualifications, insurance coverage, warranties or other data pertinent to the purchase.
3. An emergency purchase request must be submitted to Procurement Services. The form must be completed and signed by the appropriate staff or administrator.
4. Procurement Services will review the request and if approved, it will be forwarded to Legal for review. If not approved it will be returned to the department who submitted the request with reason(s) for denial.

E. Independent Contractor Agreement

1. Determine if the person is an independent contractor
2. Obtain price quotes as required (the contract must comply with the District's purchasing policy and all other applicable procurement rules and regulations); determine if the contractor is, or is not, an APS employee by calling Human Resources. (APS cannot contract with board employees)
3. The requestor must complete and sign ***Employee vs. Contractor Checklist***.
4. Identify funding source (account number) on contract; funding source on Lawson requisition must be the same.
5. Enter requisition in Lawson (consultant will need to complete vendor data form)
6. Send contract including all price quotes to the Budget Center Manager for review, authorization and signature.
7. Send the contract to the appropriate Executive Director for approval
8. Send contract document to Procurement Service for review; determine the following:
 - Was the appropriate number of quotes received?
 - If no, obtain specifications from end user and solicit quotes
 - Was contract signed by requestor and Executive Director
9. Review deliverables for relevancy
 - Do we have a previous contract with the consultant?

- Verify that the contract has been approved through budget
 - Review the Employee vs. Contractor Checklist
10. Purchasing will send all contracts to Legal.
 11. Legal will review and send the contract to the Superintendent or his/her designee for approval
 12. Once approved Legal will return the contract to Procurement Services for processing.
 13. If a requisition has not been created, call requestor to enter requisition.
 14. Process Purchase Order in accordance with standard department procedures.
The Independent Contractor can not begin work until a purchase order has been issued by Procurement Services.
 15. Send Purchase Order to consultant and a copy to the requesting department

Primary Functions of Contract Administration

- Contract administration and vendor performance post-award meetings
- Vendor outreach
- Vendor performance and evaluation
- Contract administration reporting

How Can Our Office Assist You?

- Finding vendors to provide goods and services (quotes)
- District-wide contract log
- Vendor performance report
- Open records requests- **contact Procurement Specialist**

School-Based Services Department

Mission Statement

The mission of the School-Based Services (SBS) department is to demonstrate the highest level of professionalism in responding quickly to inquiries, provide accurate information to support decisions for the appropriate use of financial resources, and that continuous communication and feedback mechanisms are in place to support student achievement.

Introduction

Who is School-Based Services? The “one stop shop” for all school financial related services.

Our primary goal is focused upon building a framework of accountability in school finance to support high student achievement. Each school is assigned a dedicated School-Based Business Partner (SBBP) that serves as the liaison between Finance and the local schools. We partner with principals, school administrative staff and other finance units to maintain succinct and uniform processes for managing financial transactions at the school level. These services include assisting with and monitoring expenditures (general fund and special revenue accounts); generating budget reports, and tracking purchase order and P-card transactions to insure timely vendor payments.

We communicate policies, procedures, and share best practice tips for effectively managing student activity funds; manage and monitor vendor relationships to ensure continuous service delivery. Provide training, guidance, and assistance with finance related functions of the district. We help to mitigate financial risks and ensure fiscal compliance through regular site visits, researching and troubleshooting issues, providing guidance, and frequent monitoring of financial records.

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Student Activity Funds Management

The local Board of Education has an obligation to provide its students with activity programs that are attractive, meaningful, worthwhile, and within the framework of the educational and organizational policies of the board. A well-designed activities program enriches the quality of the curriculum, provide new learning opportunities and experiences, encourage interest in classroom work and strengthen morale and discipline.

The system of safeguarding and accounting for activity funds is dependent on the soundness and effectiveness of Board policies and regulations. The Local School Board has the responsibility of insuring accurate accounting for all accounts, as well as insuring activity funds are expended as intended. School-Based Services is responsible for the daily coordination of finances for all schools and for providing central support and information needed to assist and solve problems for the schools relative to the Finance Division.

The basic policy for student activity funds is any income received for a specific function shall be disbursed only for that function. The school principal is responsible for the proper collection, disbursement, and control of all student/school activity funds. As an internal control and separation of duty mechanism, schools should identify a sponsor for each fundraising activity. Sponsors should attend training conducted by SBS and acknowledge acceptance of the responsibility by signing a Sponsorship Agreement (*see below*) form before collecting any funds on behalf of the school and follow the cash management procedures provided to all schools.

To access and view guidelines, rules and regulations regarding the management and safeguarding of student activity funds, please access the [School-Based Manual](#) at the following web address: <https://my.apsk12.org/finance/sites/Pages/School-Based-Accounting.aspx>.

Vendor Relations/Management

To help ensure schools receive prompt and quality services, School-Based Services is responsible for managing the relationship between schools and multiple contracted vendors. We work with the vendors to investigate system problems, gather data, research and resolve issues in a timely manner in an effort to minimize service delivery. SBS ensures that vendors are kept up-to-date with current contact information for all school administrators. The current list of vendors includes Dunbar Armored Car Services, Technology Resource Associates, Online School Payment Systems, Bank of America and Neudesic.

- *Dunbar Armored Car Services* is responsible for timely pick up of all student activity funds collected at the school based on a specified pre-scheduled pickup day.
- *Technology Resource Associates* is the service provider of the School Activity Banking Online (SABO) system. The SABO system is the automated online record-keeping system used by all schools to receipt student activity funds collected and write checks to vendors, and issue refunds and reimbursements for expenses to be paid for using student activity funds.
- *Online School Payments (OSP)* is a school activity funds payment solution that allows parents, students, and guardians to pay with a credit or debit card online using a web browser from any location, 24 hours a day. The system allows for school secretaries to easily set up school activities, events and other activity items online for purchase from within an easy to use web based portal.
- *Bank of America* is the banking system used by the district for all school checking accounts. These accounts serve as the main repository for student school activity funds.

School-Based Services utilizes a Microsoft Dynamics tool to capture and maintain cases at the local school. The *Customer Relationship Management (CRM)* tool is an online case management system designed to keep organizations in tune with the needs of their customers. It provides real-time access to keys issues and inquiries posed by our customers. It is useful for capturing trend and historical data for reporting purposes, goal-setting and assessing our customer training needs. It allows the Finance team the ability to create a knowledge base repository for continuous process improvements and enhancements.

Forms

School-Based Services



SPONSORSHIP AGREEMENT

The Sponsorship Agreement describes important information about School Based Services sponsorship controls and processes required to utilize and manage school activity funds. As a sponsor/teacher, I do hereby agree to assume responsibility for compliance with the following terms and conditions regarding use of the collection of school activity funds:

Roles and Responsibilities

1. I understand that I am not authorized to initiate any project involving the collection or disbursement of school funds without prior approval of the principal.
2. I understand that I cannot collect funds from a student/parent without issuing a receipt via generic or log.
3. I understand that all funds collected should be turned into the School Secretary on a daily basis during the specified time.
4. I understand that I must provide generic receipt(s) or copies of the receipt log for funds less than \$10.00 to the School Secretary along with all funds collected daily.
5. I understand that the Financial Guidelines require me to verify the funds with the School Secretary and wait for an official receipt to be created.
6. I understand that I cannot pay funds directly to any vendors. All payments must be issued via check from the SABO system.

NAME	SPONSORED ACTIVITY	RECEIPT BOOK#	SIGNATURE	RETURNED RECEIPT DATE

I further understand that violation of established Policies and/or Procedures may result in disciplinary action.

PRINCIPAL SIGNATURE

SCHOOL OR DEPARTMENT NAME

DATE

Special Revenue Accounting Department

Mission Statement

The mission of Special Revenue Accounting is to provide fiscal accountability through the financial oversight and timely, accurate and reliable reporting of special revenue funds in accordance with Generally Accepted Accounting Principles (GAAP), APS policies and procedures, federal and state regulations and local guidelines.

Introduction

The Accounting department for Special Revenue Funds account for the proceeds of specific revenue sources from federal grants (Title I, Title II, IDEA, etc.) state grants (Pre-K Lottery, CTAE, etc.), private donations or locally funded programs that are restricted to expenditures for specific purposes.

Special Revenue Accounting works with the grant owners and/or the Budget Center Manager (BCM) to properly record and report expenditures related to these special revenue programs. Special Revenue Accounting monitors the expenditures, prepares the draw down requests for funds and submits financial reports, including completion reports, to the grantor or donor, if required. Monitoring reports are available to the BCM through the District's financial system (Lawson) dashboard, and will be provided to the BCM via email on a monthly basis.

The Special Revenue Accounting Department is also responsible for various accounting and reporting functions for school activity accounts. Each school maintains a bank account for funds generated from student activities (yearbook sales, band dues, field trips collection, etc.) These bank accounts are reviewed and reconciled monthly by Special Revenue Accounting.

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Special Revenue Funds

Grants received from state and federal government agencies are generally reimbursable grants. Reimbursable grants require the grantee to spend first and then request (or draw down) funds from the grantor to reimburse Atlanta Public Schools (the grantee). Non-reimbursable grant awards and donations generally provide funding in advance by check or electronic transfer. In order to provide a grantor or donor accurate information for an electronic transfer of funds please contact the Treasury department. All checks received should be sent along with related documentation to the Treasury department, Financial Services, 4th floor in the CLL building, to the attention of the receptionist.

The Budget department will establish a special revenue program number in Lawson that will identify the specific grant award. Based on the grant award notification and the approved budget received from the grantor a budget will be set-up in Lawson. The budget in Lawson should equal the total grant award and include budget line items that relate to spending approved by the grantor.

Once the budget is established in Lawson the Budget Center Manager (BCM) can begin spending. Please refer to the other sections within this handbook for guidelines on procurement, payroll and p-cards. A budget report, otherwise known in Lawson as a gl298, should be run on a regular basis throughout the grant period to review transactions and monitor grant expenditures as they post to the ledger. If there are questions about the transactions that have posted or transactions that are expected to post and are missing from the program activity the special revenue accountants can assist with the review of transactions, additional reports, and the preparation of journal entries if corrections are necessary.

As transactions are reviewed and it is determined that modifications are necessary, please know that most changes cannot be made in isolation. Depending on the adjustment coordinated efforts between the Budget Department, Human Resources, Procurement, Operations, Payroll, Accounts Payable, Instruction and possibly others will be made to ensure an appropriate adjustment to the history recorded to the ledger and proper transactions posting in the future.

As the budget report (gl298) is reviewed it must be noted that an encumbrance is not expenditure. An encumbrance is a purchase order or a commitment to a vendor to spend funds. Payments to vendors for goods and/or services received generate expenditures that post to the ledger and the outstanding encumbrance (purchase order) is reduced. The remaining balance column on the budget report (gl298) may be misleading as outstanding encumbrances and commitments are deducted from the budget amount along with actual expenditures. Only expenditures and not encumbrances can be reported as grant spending. In order to report that 100% of a grant is spent, the total expenditures must equal the grant award.

For reimbursable grants, the special revenue accounting staff will submit funding requests (drawdowns) to the grantor on a monthly basis. The reimbursement amounts will equal the expenditures posted to the general ledger in the previous month. Final or completion reports at the end of the grant will also be prepared by the special revenue accounting staff and will agree to the total expenditures posted to the general ledger during the performance period of the grant. Only expenditures recorded in Lawson, the official system of record for APS, will be reported. In order for expenditures to be reported as grant spending goods and services must be received on or before the end date of the grant.

Proper planning is critical as you start spending your grant dollars and also as you wrap-up and close-out your grant. It is the responsibility of the BCM to spend grant and donation dollars in a manner that is allowable within the specifications and guidelines, as well as, to ensure appropriate and complete use of a grant award or donations within the prescribed period of time. The BCM should know that the procurement processes in place at Atlanta Public Schools require an attention to detail and time. For example if part of the spending plan involves a contract for services there are several steps in the process that must be followed. Depending on the dollar value of the contract it may have to pass through several departments for approval before the process is complete and goods or services can be received. If your spending plan involves hiring employees or offering secondary hourly positions for employees there are Human Resources processes that must be followed and complete before employees can begin working. Planning well in advance and allowing adequate time for all of the processes to function well is imperative. Waiting until the last minute to communicate or initiate the spending plan may result in financial resources being left on the table unable to serve the students of APS.

In general, all grants or donations must be maintained centrally and recorded in Lawson. However, some grants and donations can be retained at the school level in the SABO (school activity banking online) accounts based on the responses to certain questions.

For the following questions, if the answer to **ALL** four of the following questions is “**NO**”, then the grant funding may be deposited in the School Based bank account, maintained at the school level and recorded in the School Based Accounting records, if applicable.

The questions are as follows:

- 1) Will the grant/donation pay employees or make payments through payroll?
- 2) Will the grant/donation pay for employee travel?
- 3) Does the total grant award or donation received exceed \$10,000?
- 4) Is the grant/donation being received from a government agency?

If the answer to **ANY** one of these four questions is **“YES”**, then the grant award must be maintained, budgeted and expended within the District’s financial system (Lawson).

School Activity Accounts

Funds generated at a school through extra-curricular and co-curricular activities, as well as, any qualifying grant or donation (see Special Revenue Funds section on previous page for qualifications) must be maintained in the school activity account. Each school has a separate bank account where school activity generated funds and qualifying grant or donated funds are deposited. These funds are recorded into a financial system separate from Lawson referred to as SABO (School Activity Banking Online). This system provides an automated process for issuing receipts to parents or other contributors, recording receipts, issuing checks for payments to parents, vendors, etc., recording distributions, and tracking all transactions for each individual school activity.

The school Principal is the Budget Center Manager for school activity funds. The Principal, secretary and any other staff designated by the Principal receive training from the School Based Services team to ensure that these funds are handled properly as prescribed in the School Based Services Financial Guidelines, as well as, the School Based Services section in this manual. The Special Revenue Accounting department reconciles the school activity bank account for every school on a monthly basis. This monthly reconciliation, once complete, is sent via email to the Principal for their review and for their signature. There are several pages within the reconciliation that require the Principal’s signature. If adjustments are necessary in the reconciliation process they will be described on the first page of the reconciliation in the comments section just above the signature line. As soon as the Principal has reviewed and signed the reconciliation it should be returned (via email) to Special Revenue Accounting. The original reconciliation should be maintained on file at the school site.

Disbursement requests payable to the School Principal and/or requests that exceed the set thresholds must be approved by the Director or Assistant Director of Special Revenue Accounting before a check can be written. This review is to ensure that adequate documentation exists to support the reimbursement. Please submit the disbursement requests for approval as far in advance as possible to avoid any challenges that may delay the process.

Treasury Services Department

Mission Statement

The mission of the Treasury Department is to ensure the adequacy of funding to meet financial obligations of Atlanta Public Schools by receiving and recording of funds, revenue forecasting, managing cash flows, investing of surplus funds, and maintaining banking relationships to ensure efficiency and control.

Introduction

It is the object of this section to assist staff by explaining existing procedures for acquiring, maintaining, and accounting for monetary payments to the District. Cash flow management involves collection, deposits, and disbursements. Cash mobilization involves those techniques utilized to assemble funds and make them readily available for investment. APS seeks to 1) develop policies and procedures to guide major sources of income/revenue and 2) establish deposit procedures to handle major revenue processing. The cash flow objective can be specifically identified as ensuring there are sufficient resources in current bank deposits to meet cash obligations.

Contacting the Treasury Services Department

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Receiving Funds Due to Atlanta Public Schools

If you should receive a check payable to Atlanta Public Schools, you should immediately send the check to the Finance Division receptionist. A clear description of what the check is payment for, any supporting documentation, and the general ledger account to which the funds should be posted should be provided.

Atlanta Public Schools does not accept cash for refunds or payments due.

If funds are due to Atlanta Public Schools, please make sure that the payee knows that the check is to be made payable to Atlanta Public Schools. If the payee wishes to transfer the funds electronically, please contact Treasury Services to arrange the transfer.

Under no circumstances will Atlanta Public Schools accept a check from a payee for services which were performed by another individual or group for which Atlanta Public Schools will have to, in turn, issue a check.

Purchase Card

The purchase card program is designed to assist the district in reducing its reliance on petty cash funds, assist in the purchase of small dollar miscellaneous supplies, and reduce the need to use personal funds for business purposes. The program should help increase turn-around time in the fulfillment of orders, provide greater flexibility and reduce paperwork.

Any violation will result in disciplinary action that may include termination of employment. Only the authorized cardholder may use the P-Card and no authority is permitted or conferred to the cardholder for the delegation of its use. Each cardholder may have a designated credit limit for monthly purchases and single purchase credit limit. Intentional circumvention of these limits is strictly prohibited. This includes splitting a transaction amount with the same vendor or multiple vendors for purchases that would otherwise exceed the cardholder's limits. The Finance area performs periodic audits electronically and manually to verify adherence to this policy.

Spending Transaction Limits

- \$2,000 Schools/Departments
- \$3,000 Office of Federal Grants and Program Compliance

Card Administrator Responsibilities

- Monitor transactions and spending patterns
- Monitor adherence to procurement policies and guidelines
- Issue notification guideline not met

Reasons for Transactions Being Rejected

- Funds exhausted or exceed balance
- Amount of purchase is over the per transaction limit
- Using unauthorized Merchant Commercial Codes (MCC) codes

All cardholders must:

- Submit a purchase card log with the complete account info by the 15th of each month
- Forward a copy of the log signed by the Budget Center Manager to the attention of Joi Hargis via email from the Principal or Budget Center Manager or fax (802-1401).

NOTE OF CAUTION:

Fixed assets such as equipment, computer, furniture, electronics, instruments, etc. cannot be purchased using the Purchase Card.

Risk Management and Employee Benefits Department

Mission Statement

The mission of the Risk Management and Employee Benefits Department is to protect the district against the adverse effects of accidental loss in the areas of personnel, property, liability, and income in support of successful student learning.

Introduction

The purpose of the Risk Management and Employee Benefits Unit is to maintain a balance in keeping our employees, students, and the district whole, while also making it understandable for employees to manage their health and wellness.

Contacting the Risk Management and Benefits Department

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Risk Management

Risk Management strives to protect the students, staff, and property assets of the Atlanta Public Schools. Our primary concern is the safety and security of the staff and students enrolled and employed by the District. Some risks can be avoided, mitigated or transferred through the purchase of auto, property or other special lines of insurance. Our insurance coverage reduces the negative financial impact of a catastrophic loss and limits the disruption to APS daily operations. For more information call (404) 802-2400

- **Safe and Drug-Free Workplace Policy**
 - The purpose of the APS Safe and Drug-Free Workplace Policy is to produce a workplace and school environment that discourages and is void of the unauthorized or illegal use or illegal transactions involving drugs and alcohol by employees and students.
- **Students Riding APS School Buses**
 - The Atlanta Public Schools (APS) purchases student accident insurance for injuries to students transported on our school buses. Accident insurance is a direct benefit available to injured student passengers being transported on district school buses.
- **Random Drug and Alcohol testing for CDL drivers**
 - CDL drivers are required to participate in monthly random drug and alcohol testing. This ensures Bus Drivers and other staff with CDLs are drug and alcohol free while operating school buses and other large vehicles requiring a CDL license.
- **Leasing and renting vehicles for APS sponsored activities**
 - Employees should use District purchased auto insurance when leasing or renting vehicles for APS authorized and sponsored activities. A Certificate of Insurance can be secured and presented to the leasing/rental company.

What is Workers Compensation?

Workers' Compensation is a state-administered program which provides for medical treatment and income benefits if you are injured on the job. Benefits can last for up to 400 weeks and in some cases for life. Rehabilitation benefits can be paid in catastrophic injury cases. This program also provides benefits to your dependents if death results from an on-the-job injury.

- **When does my coverage begin?**

You are covered by Workers' Compensation from your first day on the job with Atlanta Public Schools.

- **What is considered on the job injury?**

Any injury that arises in and out of the course of your employment is, by definition, an on-the-job injury. If you are injured on your job while performing assigned job duties during assigned work hours, you are covered under workers' compensation unless the injury is due to your own willful misconduct or if your injury is due to the use of alcohol or drugs or the misuse of controlled substances.

Injures while performing job duties

1. REPORT YOUR INJURY IMMEDIATELY TO YOUR SUPERVISOR

Failure to timely report an injury could jeopardize your workers' compensation benefits and/or claim. You should **immediately** notify your supervisor about the injury and together complete the Employer's First Report of Injury (WC-1).

2. SEEK MEDICAL TREATMENT FROM THE PANEL OF PHYSICIANS

You must report to one of the facilities on the Panel of Physician's for a drug and alcohol test. Failure to report for the Drug and Alcohol testing will result in immediate termination of Employment with the Atlanta Public Schools.

3. COMPLETE AND FAX FORM WC-207 TO RISK MANAGEMENT

You must complete and sign the Georgia State Board of Worker's Compensation form WC-207 allowing Atlanta Public Schools to obtain medical records and information related to the claim. Failure to complete this waiver of confidentiality of communications with your medical provider(s) can lead to a suspension of compensation. The First Report of Injury and WC 207 should be faxed to the Risk Management and Employee Benefits/Workers' Compensation Section within 24 hours of the injury at (404) 802-1301 or (404) 802-1302.

GEORGIA STATE BOARD OF WORKERS' COMPENSATION**EMPLOYER'S FIRST REPORT OF INJURY OR OCCUPATIONAL DISEASE**

NOTE: FAILURE TO SUBMIT THIS REPORT TO INSURER IMMEDIATELY MAY RESULT IN PENALTY. MUST BE TYPED OR PRINTED IN BLACK INK.

Board Claim No.	Employee Last Name	Employee First Name	M.I.	SSN or Board Tracking #	Date of Injury
A. IDENTIFYING INFORMATION					
EMPLOYEE	☐ Male ☐ Female	Birthdate	Phone Number	Employee E-mail	
Address			City	State	Zip Code
EMPLOYER	Name		NACS Code	Nature of Business (Trade, Transport, Mfg, etc)	
Address			Phone Number	Employee FICN	
City			State	Zip Code	Employee E-mail
INSURER / SELF-INSURER	Name		Insured Self-Insurer FICN		Insured Self-Insurer FICP
CLAIMS OFFICE	Name		Claims Office FICN	Claims Office Phone	Claims Office E-mail
SEWC ID# (five digit no)	Address		City	State	Zip Code
EMPLOYMENT/AVG E		Date Hired by Employer	Job Classified Code No.	Number of Days Worked Per Week	Wage rate at time of injury or disease. ☐ per Hour ☐ per Day ☐ per Week ☐ per Month
Injury Type Code ☐ I-Insurer ☐ S-Self-Insurer ☐ Group Fund		Let Normally Scheduled Days Off			
INJURY/ILLNESS & MEDICAL	Amount of Injury ☐ am ☐ pm	County of Injury	Date Employee had knowledge of injury	Enter First Date Employee Failed to Work a Full Day	
Did Employee Receive Full Pay on Date of Injury? ☐ Yes ☐ No	Did Injury/ Illness Occur on Employee's premises? ☐ Yes ☐ No	Type of Injury/Illness	Body Part Affected		
How Injury/ Illness / Abnormal Health Condition Occurred					
Treating Physician (Name and Address)		Initial Treatment Given: ☐ None ☐ Minor, By Employer ☐ Minor, Clinical Hospital ☐ Emergency Room ☐ Hospitalized > 24 hrs	Hospital / Treating Facility (Name and Address)		I Returned to Work, Give Date. Returned at what wage _____ per Week. I Failed Entire, Complete Date of Death _____
Report Prepared By (Print or Type)			Telephone Number	Date of Report	
☐ B. INCOME BENEFITS Form WC-6 must be filed if weekly benefits less than maximum					
Previously Medical Only ☐ Yes ☐ No	Average Weekly Wage: \$ _____ Weekly benefit: \$ _____			Date of disability.	
Date of first Payment: _____		Compensation paid: \$ _____		or Date salary paid: _____ Penalty paid: \$ _____	
BENEFITS ARE PAYABLE FROM _____ FOR:					
☐ Temporary total disability ☐ Temporary partial disability ☐ Permanent partial disability of _____ % to _____ for _____ weeks.					
UNTIL _____ WHEN THE EMPLOYEE ACTUALLY RETURNED TO WORK WITHOUT RESTRICTIONS. ALL OTHER SUSPENSIONS REQUIRE THE FILING OF FORM WC-2 WITH THE STATE BOARD OF WORKERS' COMPENSATION AND THE EMPLOYEE.					
☐ C. NOTICE TO CONTROVERT PAYMENT OF COMPENSATION					
Benefits will not be paid because _____					
☐ D. MEDICAL ONLY ☐ No disability paid or controverted					
Insured / Self-insurer, Type or Print Name of Person Filing Form			Signature		Date
Phone and Ext.			E-mail		

IF YOU HAVE QUESTIONS PLEASE CONTACT THE STATE BOARD OF WORKERS' COMPENSATION AT 404-656-3873 OR 1-800-334-6632 OR VISIT: <http://www.sbw.ga.gov>

VIOLATION OF ANY FALSE STATEMENT FOR THE PURPOSE OF OBTAINING OR CONTINUING BENEFITS IS A CRIME SUBJECT TO PENALTIES OF UP TO \$16,000.00 PER VIOLATION (O.C.G.A. 34-4-17, 34-4-18, 34-4-19)

Unemployment Benefits

- **WHAT IS THE UNEMPLOYMENT COMPENSATION PROGRAM?**

Unemployment compensation helps people bridge the gap between jobs. It is designed to assist the short-term unemployed worker by providing funds with which to purchase necessities. It allows the out-of-work employee an opportunity to make a search for employment within his or her skill level and prior earning power. The employer also benefits because it helps to conserve their labor force if they are faced with an involuntary layoff for a short period of time. The State of Georgia Department of Labor administers the program and they are responsible for processing unemployment claims and appeals; determining employer tax rates and liability; and for processing employers' quarterly reports and tax payments.

You may be denied Unemployment Benefits by the Department of Labor if it is determined that you were in violation of the Atlanta Public Schools' attendance policy.

For information on how to file an unemployment claim and more information on unemployment, please go to :

http://www.dol.state.ga.us/file_unemployment_claim.htm.

- **HOW DO I GET A 1099 FOR UNEMPLOYMENT BENEFITS THAT I RECEIVED FROM THE GEORGIA DEPARTMENT OF LABOR?**

Form 1099-G is mailed each year, at the end of January, to anyone who was paid unemployment benefits or Alternative Trade Adjustment Assistance payments during the calendar year, January 1 to December 31. This tax information is posted as soon as possible each January for the prior tax year. If you need any information for earlier years, send a written request including a legible copy of a government-issued picture identification to:

Unemployment Insurance Policy and Procedures Section
148 Andrew Young International Blvd., N.E.
Atlanta, Georgia 30303-1751

Questions about taxation of unemployment insurance compensation or other tax matters should be directed to the IRS or your tax adviser.

Employee Benefits

The Benefits Department is responsible for providing, maintaining, consulting, and administering the district wide benefits to Atlanta Public School employees. Request for any change/update to a benefit due to a qualifying event must be submitted through the Employee Benefits Department.

- Atlanta Public Schools has a series of benefits, which includes the following:
 - Group Health Insurance- BCBS, Kaiser, United Health
 - Group Dental Plan- MetLife
 - Group Term Life- Minnesota Life
 - Group Vision Plan- VSP
 - Group Long-Term Disability Plan- MetLife
 - Short-Term Disability Plan- MetLife
 - Long-Term Care Plan- AFLAC
 - Group Cancer Plan-Allstate
 - Dependent Care Spending Account Plan- Americomp Benefits
 - Medical Spending Account Plan- Americorp Benefits
 - Annuities- 403(b) and 457 deferred compensation

Pension

Atlanta Public Schools does not contribute to Social Security. Participation in a pension plan is mandatory. Please check your payroll check to insure that contributions are being made to pension. If they are not being deducted, please contact Employee Benefits 404-802-2393 immediately. Arrear deductions will be made in a lump sum once they are discovered.

TEACHERS RETIREMENT SYSTEM OF GEORGIA (TRS)

- Full-time employees working at least 30 hours per week as a teacher, administrator, supervisor, clerk, teacher aide, secretary, paraprofessional or public school nurse must participate in the TRS pension plan.
- All members of the Teachers Retirement System contribute 6% of their gross income to the pension plan. Contributions are pre-taxed for both federal and state taxes.
- Members become vested after 10 years of service.
- Generally one must have 30 years of creditable service to retire.
- Sick leave may be used toward service time.
- Additional Information is available at www.trsga.com.

GENERAL EMPLOYEES' PENSION PLAN (GEPP)

- Full-time employees not eligible for participation in the Teachers Retirement System of Georgia are eligible for membership.

- Members of the Atlanta City General Employees' Pension Plan contribute 7% of their gross salary if they are single, with no minor children, and 8% if they are married and/or have minor children.
- A member becomes vested in the plan after 5 years of service.
- Additional creditable service may be awarded for accumulated sick leave.
- You may qualify for retirement if: You are enrolled under the 1978 Amendment to the General Employees' Pension Fund and; you are at least age 65, or you are at least age 60 and have completed at least 15 years of service.
- Additional information may be obtained by calling GemGroup at 404-525-4191.

EMPLOYEE RETIREMENT SYSTEM OF GEORGIA (ERSGA)

- Full-time employees that are vested in ERS prior to becoming an employee with APS.
- All members of ERS contribute to the "New Plan" of 1.5% of their gross income to the pension plan. Contributions are pre-taxed for both federal and state taxes.
- Additional information is available at www.ers.ga.gov or by contacting [ERSGA directly at 404-350-6300.](http://www.ers.ga.gov)

Glossary of Terms

This section contains definitions of terms used in this manual and additional terms as deemed necessary to achieve common understandings concerning financial accounting procedures.

Some of the definitions shown are taken or adapted from the recommendations of the National Committee on Governmental Accounting.

Account - A record of financial transactions that is similar in terms of a given frame of reference such as purpose, objective, or source.

Accounting Period - A period of time for which financial statements are prepared (i.e., July 1 through June 30).

Accounts Payable – An unpaid balance or invoice against an internal fund which is owed.

Accounts Receivable - Amounts owed to the internal funds.

Accrual Basis - Recording of revenues and expenditures at the time revenue is earned or at the time expenditure results in a liability regardless of when the actual cash receipt or disbursement occurs.

Asset - Something of value that is owned by an entity.

Assets, Current - Cash and other assets readily converted into cash, such as accounts receivable, inventory, and some prepaid expenses.

Assets, Fixed - Land, buildings, machinery, furniture, and other equipment that the school system intends to hold or continue in use for a long period of time. "Fixed" denotes probability of intent to continue use or possession and does not indicate immobility of an asset.

Audit - An examination of records and documents by an auditor in the process of securing evidence for one or more of the following purposes: (a) determining the propriety of completed transactions, (b) ascertaining whether all transactions have been recorded, (c) determining whether transactions are accurately recorded in the accounts and in the statements drawn from the accounts.

Balance - The difference between the total debits and the total credits of an account; the total of an account containing only debits or only credits.

Bank Deposit - The total amount of money taken in and recorded on receipts for a specified time period and deposited intact with a depository.

Capital Outlay - Expenditures for land or existing buildings, improvement of grounds, construction of buildings, additions to buildings, remodeling of buildings, or equipment.

Cash - Currency, checks, postal and express money orders, and bank deposits including certificates of deposit.

Cash Basis - The basis of accounting under which revenues are recorded only when actually received and only cash disbursements are recorded as expenditures.

Cash Discount - An allowance received or given if payment is completed within a stated period. The term is not to be confused with "trade discount".

Change Fund - An amount of money obtained by issuing a check to a designated individual for the purpose of making change for a specific event. No expenditures are to be made from these monies.

Check - A written order on a bank to pay on demand a specified sum of money to a named person, to his order, or to bearer from money on deposit to the credit of the maker. It is cancelled when the bank has paid it and thus "cleared" and returned to the writer.

Closing the Books - The process of putting the account books in order at the end of a month, or a fiscal period, so that a trial balance and financial reports may be prepared.

Commemorative Item - Personalized articles such as class jewelry, announcements, caps, gowns, yearbooks, cards, invitations, insignia, and school pictures.

Commission - A share of sale proceeds from any company or individual given to the school in return for the sale, rental, or promotion of any items within the school.

Concession - The act of granting to an individual or group a right that resides with the school.

Deficit - The excess of the obligations of an account over its resources.

Deposit in Transit - A deposit that has been transmitted to the bank and recorded in the school ledgers but was not reflected on the monthly bank statement because it was not received before the bank's preparation of the statement.

Deposit, Property - Money collected from students and held in a school account for return at a designated time for the purpose of covering losses or damages to school-owned supply and equipment items while being used by the students.

Depositories - Banks or savings and loan institutions where schools conduct the business of depositing and withdrawing money.

Disbursements - Money paid out.

Double Entry - A system of bookkeeping, which requires for every entry made to the debit side of an account or accounts, an entry for the corresponding amount or amounts that must be made to the credit side of another account or accounts.

Dues - A regular charge made to students for the privilege of being a member of a particular club or student body organization.

Encumbrance - A restriction of available money by issuance of a purchase order.

Equipment - A material item of a non-expendable nature, such as a built-in facility, a movable or fixed unit of furniture or furnishings, an instrument or apparatus, a machine (including attachments), instructional skill-training device, or a set of small articles with parts are that replaceable or repairable, the whole retaining its identity and utility over a period of time which is characteristic for items of its class.

Expenditures - Decreases in net financial resources. If accounts are kept on the accrual basis, this includes total charges incurred, whether paid or unpaid. On the cash bases, payments are termed disbursements.

Expense, Travel - Expenses incurred by students and sponsors of a school activity in connection with travel related to the activity other than those expenses directly chargeable to student transportation.

Fidelity Bond - A bond guaranteeing the School Board against losses resulting from the dishonest actions of employees.

Finance Clerk - Person assigned responsibilities for internal accounts bookkeeping.

Financial Statement - A formal written presentation that sets forth information concerning the financial condition of the school internal funds.

Fiscal Period - Any period at the end of which a school determines its financial condition and the results of its operations, and closes its books.

Fiscal Year - As it pertains to internal funds, July 1 through June 30.

General Ledger - A book, file, or other device in which accounts are kept to the degree of detail necessary to summarize the financial transactions of the school. General ledger accounts may be kept for any group of receipts or expenditures on which an administrative officer wishes to maintain fiscal control.

Gift - Something of value received for which no repayment or special service to the contributor is expected.

Grant - Money received by a school for an activity for which no repayment is expected but for which certain conditions exist relative to the disbursement of funds.

Inactive Account - An account is considered inactive upon declaration of the Principal when; (1) no financial transactions have occurred within one year and the need for the organization has passed; or (2) a class has graduated.

Intact, or Deposit Intact - The practice in which money is presented to a bank or bookkeeper for the credit of the school's internal fund in the same form as received. This means that any receipt of funds in the form of cash shall be deposited as cash. The cashing of a check from funds on hand would be a violation of this concept as would be the substitution of a check for cash.

Internal Control - A plan of organization under which employees' duties are so arranged, and records and procedures so designed, as to make it possible to exercise effective accounting control over assets, liabilities, revenues, and expenditures. For example, under such a system, work is subdivided so that no one employee performs a complete cycle of operations. The procedures to be followed are definitely laid down and such procedures call for proper authorizations by designated officials for all actions to be taken.

Inventory - The cost of supplies and equipment on hand not yet distributed to requisitioning units.

Inventory Record - A detailed list or record showing quantities, descriptions, values, units of measure, and unit prices.

Investments - Temporarily idle funds placed in interest earning accounts.

Invoice - A vendor's notification of merchandise provided or services rendered to a purchaser with the quantity, prices, and charges stated. Other information customarily shown on the invoice is the customer's order number, order date, date of delivery or shipping, and terms of payment.

Journal - The accounting record in which financial transactions of the school are formally recorded for the first time.

Liabilities - Debt or other legal obligations arising out of transactions which are payable but not necessarily due. (Encumbrances are not liabilities, they become liabilities when the services or materials for which the encumbrance was established have been rendered or received.)

Memoranda (Memo) Account - An informal record of an internal fund transaction that cannot be recorded under the regular financial accounts but for which a record is desired (i.e. ENCUMBRANCES).

Not Sufficient Funds (NSF) Check - Check returned unpaid (dishonored) after presentation at the bank on which it was drawn (the payee bank). Non-sufficient funds may be due to (1) a technical reason, such as a (a) mismatch between amount in figures and words, (b) disfigured or torn state, (2) it being 'stale,' the validity of check has expired because of its too-late presentment (usually six months after the date on the check), (3) lack of sufficient funds in the drawer's account to cover the amount (see not sufficient funds for details), or (4) stop payment order issued by its maker (drawer) to the payee bank.

Outstanding Check - A check issued and recorded by the school, which has not been presented to the bank for payment prior to issuance of the monthly bank statement.

Outstanding Deposit - (See Deposit in Transit)

Overdrawn - A situation in which a check has been written for an amount in excess of that on deposit. An overdraft is the amount by which withdrawals exceed the depositor's available balance.

Perpetual Inventory - An inventory system, which is initiated by a physical inventory and perpetuated by entry of receipts and withdrawals, thereby reflecting current balances on hand for each item.

Petty Cash - Cash paid out in small amounts for authorized expenditures. Petty cash may be used to reimburse persons or to make a direct purchase. Petty cash funds must be authorized. Payments must be evidenced by petty cash vouchers, which are signed receipts that show the purpose, date, and amount.

Posting - The act of recording to an account in a ledger the detailed or summarized data contained in the documents of original entry.

Pre-Numbered Documents - Checks, receipt forms, tickets, and similar items that have been consecutively numbered and controlled before use.

Prior Authorization - A written approval granting authority to enter into a contract, to obligate funds for a purchase, or to receive a benefit, before such an action occurs.

Purchase Order - A document issued to a vendor authorizing the delivery of goods or services, which implies the obligation of funds.

Reconciliation of Bank Statement - A statement of the details of the differences between the bank statement and the cash account record to show agreement of the adjusted balances.

Refund - An amount paid back or credit allowed.

Reimbursement - Repayment of authorized expenditures made on behalf of the school's internal fund.

Repairs, Minor - The restoration to a usable condition of a given piece of equipment, building, or grounds.

Reports - Written statements of information, which are made by a person, unit, or organization for the use of some other person, unit, or organization.

Requisition - A written request, usually from one department to the Purchasing Officer or to another department, for specified articles or services.

Student Activities - Direct and personal services for public school students, such as interscholastic athletics, entertainments, publications, clubs, band, or orchestra that are managed or operated by students under the guidance and direction of authorized adults, and are not part of the regular instructional program.

Student Organization - Any group of students organized on campus into a single body for the purpose of pursuing common goals and objectives. This includes the various types of student clubs and class organizations, which with proper approval by school authorities, are managed and operated by students under the direction or supervision of authorized adults.

Stop Payment - An order to a bank not to honor the payment of a check after it has been delivered but before it has been cashed.

Subsidiary Ledger - A record of the financial transactions of a given activity showing the receipts, expenditures, transfers, adjustments, and balances for the activity's account.

Supply - An item of an expendable nature that is consumed, worn out, or deteriorated in use; or one that loses its identity through fabrication or incorporation into a different or more complex unit or substance.

Supporting Documentation - Evidence attesting to the authenticity, accuracy, and authority of a financial transaction.

Surety Bond - A written promise to pay damages or to indemnify against losses caused by the party or parties named in the document, through non-performance or through defalcation. For example, a surety bond may be required of a contractor or an official handling cash or securities.

Trade Discount - An allowance made to those engaged in certain businesses and allowable regardless of the time when the account is paid. The term should not be confused with "Cash Discount".

Transfer - Money, which is taken from one account and added to another account. Transfers are not receipts or expenditures.

Trust and Agency Funds - Funds used to account for money and property held by a governmental unit in the capacity of trustee, custodian, or agent.

Voided Check - A check which has been declared void. A check on which an error has been made in writing, such as an incorrect amount, signature, or a discrepancy in the information included. The check is made void by mutilating the signature space and the check is retained.

Frequently Asked Questions (FAQs)

Accounting

QUESTION	ANSWER
What is the complete account number structure?	The 26-digit accounting string is comprised of: ▪ Fund/Company (3-digits) ▪ Accounting Unit (15-digits) ▪ Account (4-digits) ▪ Sub-account (4-digits)
What elements make up the accounting unit?	The 15-digit accounting unit is comprised of: ▪ Fund (3-digits) ▪ APS Program (4-digits) ▪ Facility/Location code (4-digits) ▪ State Program (4-digits)
Which account number should I use?	Commonly used sub-account (object)\ ▪ 5300 Communications ▪ 5800 Travel ▪ 6100 Supplies ▪ 6120 Computer & Software ▪ 6150 Expendable Equipment ▪ 6160 Expendable Computer Equipment ▪ 6420 Books & Periodicals ▪ 7300 Purchase Equipment (per unit cost <i>greater than</i> \$5,000 and life expectancy of more than 1 year) ▪ 7340 Purchase/Lease of Computers (per unit cost <i>greater than</i> \$5,000 and life expectancy of more than 1 year) This list is <u>not</u> all-inclusive; refer to the monthly financial statement for budget appropriations in your school/department.
What is a fixed asset?	A fixed asset is defined as a long-term asset held for business used and not expected to be converted to cash in the current or upcoming fiscal year. Examples are; equipment, furniture, and/or similar items exceeding \$5,000 per unit in value with a life expectancy greater than 1 year.
Should we bar code furniture items?	Only items with unit costs greater than \$5,000.00 will be bar coded.
How do we report the receipt of new items?	Receive new items in Lawson immediately.
Who is my fixed assets contact person?	Crissi Calhoun, Director of Accounting-General Fund and Capital Projects (404)802-2482 is the primary contact for fixed assets.
Why do we have physical inventories	We must maintain physical inventories to be in compliance with APS board policy (EBC-R) and GA state law.

Accounts Payable

QUESTION	ANSWER
How do I check to see if a vendor/company has been paid?	In Lawson, enter PO20 in the “Search” box, and then click on “Find”. A pop-up screen will appear. Enter the “Company” and “PO” number, and then click on “Inquire”. Right-click the mouse in the “PO” field, and then click on “Drill”. From the pop-up screen, select “Invoice for a PO”. All invoices that have been paid to the vendor on that PO will appear. Click on the desired invoice and then click “Invoice Detail” and check information will appear.
Can an invoice be faxed to Accounts Payable?	No. An original invoice must be submitted to the A/P Department.
How do I receive help with entering travel expenses?	Contact A/P Analyst, Shaquita Barnes at (404) 802-2442
When will a check be mailed after it is generated?	Checks are generated every Tuesday. Checks are mailed out directly to vendors from the bank every Thursday. Employees who have requested to pick up checks for vendors from Finance, will be contacted by the Administrative Assistant, Corey Guinn, when the checks are available on Thursday. Corey Guinn may be contacted at (404) 802-2449.
Is a contract vendor eligible for direct deposit?	No, only full-time employees of APS are eligible for direct deposit.
What should I do with invoices that are received at my school for goods that I have received?	1. Verify that the quantity is correct and the condition of the goods 2. Acknowledge those receipts in Lawson 3. Sign the original invoice and forward to A/P
Can contract vendors be paid on the 5th and 20th of each month?	All vendors who receive a PO are paid under the terms of the purchase order (Net 30) from the date the invoice is received.
What should I do if a vendor is calling the school to inquire about payment?	Refer the vendor to the Accounts Payable Department at (404) 802-2485.
What is the process for traveling with the district?	APS employees who receive a paycheck directly from Atlanta Public Schools and travel for professional development or business on behalf of the district, are eligible to receive an APS Travel Card. Please refer to <i>myAPS Employee Resource Center, under Travel Resources</i>, for more details.
Can I receive an advance check for travel?	No. Please refer to <i>myAPS Employee Resource Center, under Travel Resources</i> , for more details.

QUESTION	ANSWER
If my trip is cancelled, what should I do?	Contact A/P Analyst, Shaquita Barnes at (404) 802-2442. If charges have been incurred on your travel card, you will need to submit a travel expense report form along with all original receipts.
What if I am not sure if I should return a check I've received to the Finance Division of APS?	If you are unsure whether or not to return a particular check, please contact Accounts Payable at (404) 802-2485 for further assistance.
Can my designated school/department pick up a check made payable to an APS vendor?	Yes, if requested in advance, when invoice is submitted. . Employees who have requested to pick up checks for vendors from Finance, will be contacted by the Administrative Assistant, Corey Guinn, when the checks are available on Thursday. Corey Guinn may be contacted at (404) 802-2449.
Can anyone from my school/department pick up checks?	No, only the designated representative or their alternate are allowed to pick up checks from the Finance Division.
How will I find out if I have any checks available for pick-up?	Administrative Assistant, Corey Guinn, will contact your school or department representative directly via telephone or email when checks are available for pick-up.
Once I have been contacted, how many days do I have to pick-up my check?	Checks will remain available for pick-up for 3 business days after you have been contacted by Administrative Assistant. After 3 days, checks will be voided, unless the Administrative Assistant has been contacted to hold the check.
After I have been contacted, at what time(s) may I come and pick-up my check?	Checks may be picked up from the Finance Receptionist desk Monday through Friday between 8:15 a.m. and 4:00 p.m.
If the amount of my check is incorrect, what should I do?	First contact the Accounts Payable Department at (404) 802-2485 to advise them of the error and make arrangements to return the check.

Budget

QUESTION	ANSWER
How much money do I have available in my program?	Please see steps on how to run a GL298 on page 42. Please look at the remaining balance column for available balances.
Can I transfer funds between salary and non-salary lines?	If this is for General funded programs you are unable to move funds from salary to non-salary unless approved by the Director of Financial Planning and Development. If you need to move money from non-salary to salary you may provide a budget change request to the Budget Department. If this is for a Special Revenue funded program, you are able to move funds only if it is allowable by the grantor.
What is the turnaround time for Taleo requisitions, one-time payments, and budget transfers?	During non-peak times, Budget will approve Taleo requisitions and budget transfers within 24-48 hours. During peak budget season this time may be extended to 72 hours. One-time payments are processed and sent to payroll the same day or by the next day depending when they are received.
I have a negative remaining balance do I need to do a budget transfer?	For non-salary lines please make sure to check your outstanding encumbrances first. You may have money tied up in a purchase order (PO) that can be closed. Contact the Procurement department to close any PO's first. Once this has been reviewed and you still have a negative balance, please complete a budget transfer request. For negative salary lines (General Funded programs only) please contact the Budget Department for further information.
I received a donation, how do I set up the budget to spend my grant?	Please refer to the guidelines of Special Revenue Accounting and Treasury departments. Once the check has been received by the Treasury Department, please contact the Budget Department to create a program number and create the accounts related to the approved specifications of the grant.

Payroll

QUESTION	ANSWER
When is pay day?	Atlanta Public Schools employees are paid on the 15th and the last day of each month unless it falls on a weekend or holiday.
When should attendance be entered?	Attendance should be entered daily via Kronos. However, all attendance must be entered in Kronos by 9:00 am the 1 st or 16 th (next business day) of the last day of the pay period.
What days are covered during the pay period?	The attendance period is the 1 st through the 15 th , which is paid on the last day of the month; or, the 16 th through the last day of the month (30 th or 31 st usually), which is paid on the 15 th of the following month.
What happens if my school/department fails to enter attendance for the pay period?	You will <u>not</u> be paid if no attendance is entered by the last day of the pay period.
How can I calculate my daily and hourly rate for 190/191 Day, 200 Day, 220 Day, and Annual Duty employees?	Annual salary divided by the # of days worked (190/191, 200, 220 or 242 for annual duty) plus 11 (holidays) where applicable equals the daily rate. The daily rate divided by 7.5 (hours worked per day) equals the hourly rate.
What options are there for employees who cannot open a checking account for direct deposit?	Bankcard is a service offered to APS employees by Bank of America that allows employees to have their payroll direct deposited to an account that can be accessed using a card similar to an ATM/Debit card. Please contact the Payroll Associate representing your worksite for more information.
Who do I contact if I have questions about my payroll check?	Please refer to the School Support Teams (Payroll Associate/Analyst) listing in the Payroll Section included in this document.
How do I view my paystub?	Employee Self Service-ESS – Enter your employee number and password.
Can I add/change direct deposit and tax information?	Employee Self Service-ESS – Enter your employee number and password.
What are the hours of operations for the Payroll Department?	Payroll operates between the hours of 8:00 a.m. through 4:30 p.m.

Procurement Services

QUESTION	ANSWER
How do I check the status of my requisition?	From Lawson, under the Requisition Self Service tab, select “status” and a new screen will pop-up. From this screen, you can view the status. Click on the requisition number and an additional screen will open with more detailed information.
Can a consultant contract be entered via Lawson?	No, the Purchasing Department must have a signed contract prior to issuing a purchase order.
How do I determine if a PO has been created for a consultant contract?	Please refer to the School Support Teams (SST) listing on Page 73 of this document to locate the appropriate contact person within Purchasing for your SRT.
How long does it take to process a purchase order once the requisition is approved?	Purchase orders are processed within 72 hours.

Contract Administration

QUESTION	ANSWER
What is the primary function of Contract Administration?	The principal duties of the Contract Administration Department are: ▪ Draft and review various types of contracts and memoranda of understanding ▪ Monitor the work of vendors in order to ensure actual progress, and to review and approve contract deliverables against actual outcomes; ▪ Maintain accurate documentation that tracks vendor performance; ▪ Encourage and promote diversity in contracting opportunities; ▪ Conduct investigations of alleged violations of APS procurement policies; ▪ Ensure competitive access to all vendors; and ▪ Fulfill open records requests.
Should I contact Contract Administration if I have questions about an employment contract?	No, our department only handles contracts for goods and services. Employment contract questions should be directed to the Human Resources Department.
Who is my contact person in Contract Administration?	Please refer to the Contract Specialist listing on page 61 of this document.
What type of contact can my school anticipate with your department?	Periodically, or upon request, our department will provide informal training on the procurement and contracting process. Additionally, we may send a vendor performance survey asking for your opinion of a contracted vendor's performance. This information assists the District when making contract renewal decisions. We also may visit your school to investigate vendor complaints.
If I am having a problem with a vendor, do I contact Contract Administration or Purchasing?	Initial contact should be made with the Director of Procurement Services. If the matter cannot be quickly resolved, you will be referred to Contract Administration for further assistance.
Where can I get a list of suggested vendors for certain goods and services?	An approved list of APS vendors can be obtained from members of Contract Administration. Please refer to the contact listing on page 61 of this document
What's the most important advice Contract Administration can provide to an end-user?	1. Adhere to and comply with <u>all</u> APS purchasing policies 2. Do <u>not</u> sign contracts with <i>any</i> vendor, no matter how small. Doing so may obligate the Board to a contract not in APS' best interest. 3. Do not hesitate to contact us if you are unsure about a vendor or contract.

School-Based Services

QUESTION	ANSWER
What is SABO?	School Activity Banking Online (SABO) is the automated record-keeping system for all student activity funds.
Who should I contact if Dunbar does not pick up at my school?	You should send an email to your School-Based Business Partner that includes the name of your school and the date that Dunbar did not pick up at your school.
Can the PTA deposit funds into the school checking account?	No. PTA, PTSO, PTO, Booster Club and other outside groups are <u>not permitted</u> to comingle funds in the local schools checking account, use the school's name or district tax identification number on outside accounts.
Can employees be reimbursed from the student activity funds?	Yes. The school principal can authorize reimbursement to an employee for funds dispensed on behalf of the school providing prior authorization was granted by the Principal. Supporting documentation (usually a receipt) must be provided and maintained at the school for all disbursements.
Can employees maintain petty cash accounts?	No. However, schools have the option of maintaining their courtesy funds in the student activity account not to be comingled with other student/school activity account.
How do I pay school personnel from the school checking account for additional work performed?	APS employees who are compensated for additional services must be paid through the Payroll Department.
Who needs to sign the Sponsorship Agreement Form? How often?	Any APS employee that has been identified as a Sponsor and responsible for collecting student activity funds. It is recommended that Sponsors sign a new form at the beginning of each school year. In addition, they should sign a form whenever they are collecting monies for a new activity or event.
What is OSP?	Online School Payments (OSP) is a web-based tool that allow parents the flexibility to pay student activity fees online utilizing a credit or debit card.
How can parents access the Online School Payment System?	From the school's website, click on "Pay School Fees Online" under Quick Links.
I have paid the same vendor for years via SABO. Why is it no longer active in SABO?	In order for a vendor to be activated in the SABO system, they must be an approved APS vendor and active in the Lawson database. Once verified, vendors can be activated in SABO.

Special Revenue Accounting

QUESTION	ANSWER
School Activity Funds – When are the signed SABO bank reconciliations due?	The Principal has until the end of the month to sign and return the SABO bank reconciliations. For example, the Principal will receive the bank reconciliation for April in May, and should sign and return this bank reconciliation before the end of May.
School Activity Funds – When does a disbursement request have to be approved by Special Revenue Accounting? How long does it take for a disbursement request once submitted by the school to Special Revenue Accounting to be approved for payment?	Disbursement requests payable to the School Principal and/or requests that exceed the established thresholds must be approved by the Director or Assistant Director of Special Revenue Accounting before a check can be written. All disbursement requests should be submitted to Special Revenue Accounting allowing a minimum of 24 hours for the review and approval process.
What is a reimbursable grant?	Reimbursable grants are awarded by the grantor. The grantee spends as prescribed by the approved grant budget and reimbursement is received by the grantee from grant dollars. Spending is defined as payments to vendors (expenditures) not purchase orders (encumbrances).
What is a gl298?	A gl298 is a Lawson generated report from the general ledger (GL) module. A gl298 is a budget report that reflects the expenditures, encumbrances, commitments, and budget for the specified program. A gl298 can be run to provide summarized or detailed information.
The GL 298 reports Actual (Expenditures), Encumbrances and Commitments. What is an expenditure? What is a commitment? What is an encumbrance?	An expenditure occurs when goods and/or services are received and a payment is made to a vendor. A commitment is created when the requisitions for purchases are entered in to Lawson. An encumbrance is created when a purchase order is generated. The purchase order obligates funds, When goods and services are received and payment is made to the vendor an expenditure is created and reduces the encumbrance. A commitment and an encumbrance obligate the budget, but are not expenditures. Only expenditures are reported as spending on financial reports, funding drawdowns or completion reports.

QUESTION	ANSWER
What if a parent gives the school a donation of \$15,000 for student incentives such as pizza and holiday parties? Do checks from parents over \$10,000 need to go the CLL or can they be deposited into the school activity account at the school?	Any donation or grant, regardless of the purpose, over \$10,000 must be deposited, maintained, budgeted and expended within the District's financial system (Lawson). This is true even if the amount is received in multiple payments that individually are less than \$10,000.

Treasury Services Department

QUESTION	ANSWER
How can I get the restriction lifted on my APS purchasing card?	Guidelines for lifting restrictions are detailed in the notice you receive from the Purchasing Department when placed on restriction.
Should I deposit a check in my school bank account that is not made payable to my school?	No, all checks not made payable to your school, as well as checks made payable to “Atlanta Public Schools”, should be forwarded immediately to the attention of the receptionist with the Finance Division.
What if I am not sure if I should return a check I’ve received to the Finance Division of APS?	If you are unsure whether or not to return a particular check, please contact Accounts Payable at (404) 802-2479 for further assistance.
Can my designated school/department pick up a check made payable to an APS vendor?	No, all checks made payable to a vendor must be mailed to the address contained in their Lawson vendor profile.
Can anyone from my school/department pick up checks?	No, only the designated representative or their alternate will be given checks from Accounts Payable.
How will I find out if I have any checks available for pick-up?	Finance Receptionist will contact your school or department representative directly via telephone or email when checks are available for pick-up.
Once I have been contacted, how many days do I have to pick-up my check?	Checks will remain available for pick-up for 3 business days after you have been contacted by Finance Receptionist. After 3 days, checks will be mailed to the address on file.
After I have been contacted, at what time(s) may I come and pick-up my check?	Checks may be picked up Monday through Friday between 3:00 p.m. and 4:00 p.m.
If the amount of my check is incorrect, what should I do?	First contact the Accounts Payable Department to advise them of the error to make arrangements to return the check.
Where the checks that belong to the schools should be forwarded to?	All checks belonging to the schools should be forwarded to the respective School Based Business Partners. School checks cannot be deposited in the General Operating Account.

Risk Management and Benefits

QUESTION	ANSWER
How do I request a change/update for any benefit due to a qualifying event?	Requests should be submitted through the Employee Benefits Department
What is your policy for students riding on APS School Buses?	The Atlanta Public Schools (APS) purchases student accident insurance for injuries to students transported on our school buses. Our exclusive remedy for these students is accident insurance as a direct benefit available to injured student passengers being transported on district school buses. For more information call (404) 802-2400.
What is a certificate of insurance?	A certificate of insurance is provided to the District by individuals or groups not affiliated with the District that request the use of our facilities. The certificate provides verification that the individual or group has appropriate liability insurance coverage. Additionally, the District will provide a certificate when using non-APS facilities for off-site APS sponsored activities. For more information call (404) 802-2400.
Does APS drug test employees?	Yes, all employees are subject to a drug test for reasonable suspicion. CDL drivers are randomly selected to complete drug tests monthly. All drivers operating APS vehicles (owned/leased) involved in an accident are required to complete a post-accident drug test. Post-accident drug tests are also required for employees seeking medical treatment for a Worker's Compensation accident
My child was injured while riding the school bus, who takes care of my medical bills?	APS provides student accident insurance to cover injuries to students riding our school buses. Parents should request claim forms to report and establish a claim for the student injury. For more information call (404) 802-2400.

QUESTION	ANSWER
What is the difference between workers' compensation and group medical insurance	Workers' Compensation covers an on-the-job injury. Group Medical covers illness/injury while not on the job. It is mandatory for the employee to inform their supervisor of an on the job accident which has caused physical injury to the employee. Workers' Compensation rules, regulations, and its laws are created by the Georgia State Legislature and administered by the Georgia State Board of Worker's Compensation. Group medical benefits cannot be used when it is determined that the injury or exposure arose out of the course and scope of employment.
What happens if I am unable to work because of my on-the job injury	1. Once you have notified your supervisor of your injury, you may be entitled to receive income benefits if you are disabled by your authorized treating physician for more than seven (7) days. 2. You must use accrued sick leave for the first seven calendar days of disability. 3. Thereafter, you must elect to receive continued sick leave followed by annual leave (in that order) or elect Workers Compensation lost time benefits by completing the Election of Benefits form (page 7 of Claims Packet). 4. Your first check will be mailed to you within twenty one (21) days after the first day you miss work if you elect Workers Compensation benefits. If you are out more than twenty one (21) consecutive days due to your injury, you will be paid for the first week of lost time. You can receive two thirds (2/3) of your average weekly wage, but not more than the maximum rate provided by the Workers' Compensation Act at the time of your injury. Effective July 1, 2013, the maximum temporary total disability rate is \$525.00 per week.

