



FINANCIAL
PROCEDURES
MANUAL

I.	INTRODUCTION	Pages 4-8
II.	LEGAL COMPLIANCE GUIDELINE	Pages 9-13
	A. <u>Public Funds</u>	
	B. <u>Non-Public Funds</u>	
	C. <u>Public and Non-Public Funding</u>	
III.	RECEIPTING MONEY	Pages 14-35
	A. <u>Teacher/Individual Receipts</u>	
	B. <u>Master Receipts</u>	
	C. <u>Deposit Policy</u>	
	D. <u>Bank Account</u>	
	E. <u>Acceptance of Checks</u>	
	F. <u>Cash Receipts</u>	
	G. <u>Daily Recap Sheets</u>	
	H. <u>Teacher Receipts</u>	
	I. <u>Central Office Receipts</u>	
	J. <u>Reimbursements</u>	
	K. <u>Child Nutrition Program Deposit</u>	
	L. <u>Refunds</u>	
	M. <u>Returned Checks</u>	
	N. <u>Transfers</u>	
	O. <u>Journal Entries</u>	
	P. <u>School Income</u>	
	1. <u>Student Fees</u>	
	2. <u>Donations and Voluntary Contributions</u>	
	3. <u>Fundraisers</u>	
	4. <u>Commissions and Vending</u>	
	5. <u>Concessions</u>	
	6. <u>Admissions/Ticket Sales</u>	
IV.	PURCHASES	Pages 36-44
	A. <u>Requisitions and Purchase Orders</u>	
	B. <u>Bid Law</u>	
	C. <u>Procurement Policy</u>	
V.	EXPENDITURES	Pages 45-54
	A. <u>Check Procedures</u>	
	B. <u>Invoices</u>	
	C. <u>1099 Vendors</u>	
	D. <u>Travel Expense Reimbursement</u>	
	E. <u>Conflict of Interest Policy</u>	

VI. PAYROLL

I. RECORD OF TIME WORKED

Pages 55-59

- A. Payroll Procedures Support
- B. Payroll Procedures Part-time Support

II. LEAVE REQUESTS

- A. Board Policy GBRI
- B. Leave Types
- C. Leave Requests for Employees

VII. MISCELLANEOUS ITEMS

Pages 60-77

- A. Off Campus Events/Activity Runs
- B. Academic Incentives for Students
- C. Guidelines for School related organizations
 - 1. Student organizations
 - 2. Athletics
 - 3. Parent Organizations (PTA/PTO)
 - 4. Booster Organizations
- D. Month End Close
- E. Disposition of Records
- F. Fixed Assets
- G. Disposition of Fixed Assets
- H. Procedures for Surplus Designation
- I. Method of Disposal
- J. Investment Policy
- K. Fund Balance Reporting and GASB No. 54
- L. Audits
- M. Ethics - Receiving or Giving Gifts
- N. Federal Programs
- O. Gift Cards

**VIII. PROCEDURES FOR EXPENDITURES OF STATE
INSTRUCTIONAL SUPPORT FUNDS**

Pages 78-80

- A. Budgeting Requirements
- B. Purchasing Card Program

IX. EXTENDED DAY PROGRAM

Pages 81-83

X. FORMS

Pages 84-123

INTRODUCTION

TUSCALOOSA CITY BOARD OF EDUCATION ACCOUNTING REGULATIONS FOR SCHOOLS

The position of Principal carries with it the full responsibility for all financial matters relating to the school. It is imperative that the Principal gives his/her personal attention to the collection, expending, reporting, and overall supervision of financial activity. The Principal has the responsibility for collecting and disbursing all monies in a manner approved by the Board of Education and in accordance with generally accepted accounting principles and procedures.

The purpose of this manual is to assist the local board of education in establishing financial policies and procedures for financial operations. The local school board has a variety of requirements for overseeing the financial activity of the Tuscaloosa City School System subject to the following requirements:

- Generally accepted accounting principles will not be diminished.
- Compliance with state and federal laws will be maintained.
- Internal accounting controls will allow the tracking of financial transactions to the responsible individual.

The following are some general rules regarding the financial affairs of the schools. These rules, as well as the accompanying procedures and policies, will be subject to continual audit by the Finance Department and the State Examiners of Public Accounts.

- (1) All money collected at the school or the central office for any purpose must be receipted and deposited on a daily basis.**
- (2) All expenditures must be paid by check and supported by a valid invoice based on a purchase order issued and signed by the appropriate administrator prior to the purchase being made.**
- (3) Bank statements must be reconciled monthly.**
- (4) Monthly financial reports reflecting accurate balances and activities of the accounts must be reviewed and approved by the School Board.**

- (5) Schools must conform to all Board policies concerning local school funds and activities. The Principal must be familiar with all local school financial policies so that he or she will not permit practices contrary to the policies. The Principal is directly responsible in the handling of monies received at the school. It is the ultimate responsibility of the Principal for any shortages resulting from the failure to follow, or to require others to follow, the financial procedures for the handling of school monies. The Principal should work with members of the central administration staff who have general supervision of particular functions. The Finance Department or the Chief School Financial Officer should be consulted if accounting problems are encountered.

The Alabama Department of Education and the State Examiners of Public Accounts retain the authority to require local boards of education to modify forms and procedures for school financial operations.

Tuscaloosa City Board of Education Overview of Accounting Procedures

TO: Principals and Bookkeepers

FROM: Chief School Financial Officer

The following guidelines and regulations pertain to the handling of financial records for schools under the supervision of the Tuscaloosa City Board of Education.

The computerized accounting system is designed to record the receipts and disbursements of the entire system including each school and to establish control measures over cash and other assets. The school system practices the 'Modified Accrual Basis' method of accounting.

All monies received from any source in or about the school system by any employee or group are regarded as School System Funds.

- Funds are received, receipted, deposited, and then recorded in the system at the school/central office on a daily basis.
- Expenditures are incurred only under the authorization of the Principal/administrator. Such authorized expenses are paid by checks.
- The activity at the school/system is summarized at the end of every month and compiled into monthly financial statements. The financial statements report on transactions that affect accounts throughout the month. These monthly financial statements are submitted to the Board of Education according to a scheduled date each month.

The monthly financial reports serve as the source of information necessary for the Principals/Administrators to properly manage the schools and system. Because records are the basis of the monthly financial reports, it is essential that the system's records are accurate, current, and they exhibit the true financial position of the system funds. There is an established calendar of dates for when the monthly financial statements are due to the board. It is the responsibility of the finance department to meet this monthly deadline.

ACRONYMS

LSA – Local School Accounting

CO – Central Office

CSFO – Chief School Financial Officer

LEGAL COMPLIANCE GUIDELINES

II. LEGAL COMPLIANCE GUIDELINES

The funds maintained at the local school level are divided into two main categories:

- (1) **Public Funds** – referred to as Fund 12
- (2) **Non-Public Funds** – referred to as Fund 32

A. Public Funds

Funds are generally classified as public funds when the following criteria is met:

- Money generated school-wide
- Money that can be used for all students
- Money controlled by the Principal or any school employee

Examples of public fund usage are:

- **General Fund** This fund generally consists of appropriations from the Board of Education, grants, contributions, checking account interest, commissions, and other miscellaneous revenues.
- **Class Fees** School imposed dues for certain classes (computer, art, band, library, agriculture, home economics, marketing, P.E., etc.).
- **Appropriations** Funds such as maintenance, school allocation, legislator's donations, etc. that are sent to the local schools to pay for expenditures incurred at the local school level.
- **Athletic Receipts** Gate receipts from athletic events are public funds as well as monies collected for displaying signs, banners, etc. on public property.
- **Donations** Donations that are given for use by the entire school are considered public funds.

- Extended Day Enrichment Program This fund reflects revenues generated from the collection of dues, and expenditures that are directly related to the operation of the Extended Day Enrichment Program.

B. Non-Public Funds

Funds are generally classified as non-public funds when the following criteria is met:

- Money generated for a particular group
- Money used for that particular group
- Money controlled by the students and/or a parental organization

Examples of non-public fund usage are:

- Clubs These funds normally consist of self-imposed fees and expenditures are voted on by club members.
- Courtesy (Faculty) Money collected from faculty/staff to purchase flowers or gifts.
- Athletic Fundraisers Fundraisers conducted by booster clubs usually for specific activities. (Does not include sale of items to be displayed on public property)

C. Public and Non-Public Funding

Some funds may be set up as both public and non-public funds. The determining factor in such situations is dependent upon who has control over how the money is spent and if public property use is a factor in raising these monies.

Examples of public and non-public funding are:

- Donations Donations given for the entire school's use, such as the purchase of computers would be public.
Donations given to an athletic booster club controlled by boosters may be a non-public fund.
A letter from the donor should be requested specifically stating how the donation should be used and the amount. It cannot state that the funds are to be used at the Principals discretion.
- Fundraisers Fundraisers controlled by the teachers or Principal are considered public funds. Fundraisers controlled by a booster club for advertisement to be displayed on public property are considered public funds. Fundraisers controlled by a student group or booster club may be considered as non-public.
- Accommodations A temporary holding account designed for fundraising or special drives. **Example:** Computer drive for the library may be public whereas a candy sale sponsored by the athletic booster club is considered non-public.
- Athletics This could be set up both as public and a non-public fund. For example, gate receipts from athletics would be a public fund. However, an athletic booster club controlled by officers of the club may be considered non-public funds. Documentation (minutes) should be kept of club meetings.

Regulations concerning public and non-public funds are as follows:

- (1) Public funds **cannot** be transferred to non-public accounts. If funds are transferred from public to a non-public account, then funds are considered commingled and the non-public account becomes a public account.
- (2) Non-public funds can be transferred to a public account. However, once transferred, they become public funds incurring all the legal restrictions.

- (3) Food items, meals, coffee and cups, and expenses for flowers are all **unallowable** expenditures from a public account.
- (4) Food can only be purchased from public money for the following reasons:
 - The meetings are open to the public.
 - If a meeting goes past the dinner hour and it would impede the progress of the meeting to stop.
 - If food (such as a pizza party) is purchased for students to reward, motivate, or act as an incentive for instructional purposes.
 - Pre-game meals and overnight expenditures if paid out of athletic accounts.
 - Refreshments for In-service if an agenda is attached to the receipts.
- (5) Do not spend public money for teacher meals, personal items for faculty and/or staff (American Education Week, Secretary's Day), or for flowers, cards or food when it relates to an illness or death for faculty, staff or students.
- (6) Public funds may be expended to provide for meals or refreshments at a meeting held by local boards of education. The meal or refreshments provided at such a meeting must be incidental to the meeting.
- (7) Membership dues for the local athletic association must be paid from an athletic account. It is illegal to pay these dues from general fund. Also, it is illegal to pay dues to the local administrator's association from public funds.
- (8) Public funds may be expended for the recognition of significant contributions to Education in Alabama and to promote educational excellence by students, faculty, staff, and the public. Recognitions shall be in the form of trophies, plaques, academic banquets, and other honors that promote academic excellence in the public schools of Alabama and recognize special deeds that strengthen public education in Alabama. Constitution of Alabama of 1901, Amendment No. 558, Amendment of Section 94
- (9) Check with the CSFO, Financial Accounting Manager/Internal Auditor, or Accounting Supervisor if in doubt about classifying an expenditure.
- (10) If in doubt, consider it PUBLIC FUNDS.

RECEIPTING MONEY

GENERAL INFORMATION

All receipts will be recorded in a pre-numbered cash receipt journal. The master receipt journals and the teacher/individual receipt journals will be furnished to the schools upon request to the Central Office Local School Bookkeeper.

A. Teacher/Individual Receipts

- Teacher/Individual receipt journals are pre-numbered and should be assigned by the school bookkeeper. The date of issue, teacher, and journal sheet number should be accounted for on a Record of Issue – Student Receipt Journal form.
- The teacher or sponsor in giving a receipt for funds collected in the name of the school must always use the teacher/individual receipts issued by the school Bookkeeper.
- Each receipt shall be carefully prepared as to date, name of the payee, purpose, amount, and initialed as having received the money.
- An individual receipt must be written to each pupil or individual from which money is collected, if the pupil receives goods or services in return.
- When all receipts on a receipt journal are used, the teacher/individual should turn the duplicate copy of the receipt journal into the school office and a new receipt journal shall be issued to them.
- Each receipt shall be issued in duplicate and handled in the following manner:
 - The original shall be given to the pupil or individual from whom the money is collected.
 - After the entire receipt journal is used, this journal should be turned in to the school office, where it should be retained on file.
- Each day, after the last receipt is issued, a line should be drawn and the receipts should be added together and a total should be entered under the memo column.
- The total cash collected should be turned into the school office daily along with the receipt journal. The total cash turned in should agree with the total of the receipts issued.
- The secretary/bookkeeper should verify the cash received with the teacher/individual receipts written.
- A master receipt should promptly be issued and the master receipt number should be entered under the memo column next to the “total” entered by the teacher/individual receipt journal. The teacher/individual receipt journal should be returned to the teacher.
- The secretary/bookkeeper is responsible for maintaining the individual receipt journals for the current and two previous school years.
- Un-issued receipts should be kept in a secure place.

B. MASTER RECEIPTS

The school bookkeeper uses NextGen Budgetary Accounting software to access the Receipt Module when issuing master receipts to record all funds that are turned in to the school office. **All funds received must be receipted and deposited on the same day received.**

The following fields are to be filled when posting in NextGen Receipt Module and should appear on the printed master receipt:

- **Cost Center** – Should default in software
- **Receipt Number** – Tab through, the software will auto assign the next receipt number which will print on the receipt
- **Payer ID** – Enter the range of student receipt numbers issued from the teacher receipt journal
- **Payer Name** – Enter the name of the person/business submitting funds for deposit
- **Revenue Type Code** – Click in the “Received” column to select the Revenue Code that is to be credited
- **Amount** – Post in the “Received” Column – Enter amount to be deposited in school books.
- **Comment** – Detailed Description of funds receipted
- **Amount Tendered** – Enter total amount of Cash and/or Checks submitted with teacher receipt book in each specified field
- **Check Number** – If multiple checks submitted, enter the number of checks. If a single check, enter the check number.

If computer generated (automated) master receipting is not an option due to computer issues, electrical failure, or absence of the bookkeeper; a manual master receipt journal may be used. Only pre-numbered receipt pages may be used as master a master receipt journal.

All master receipts must contain the following:

Receipts **MUST** state the source of funds

Receipts **MUST** show activity and revenue code for posting

Receipts **MUST** always be written to a person

Receipts must **NEVER** be written to such things as “Picture Sales”, “Coke Machine”, “Candy Sales”, etc.

The person receipting the money must **NEVER** write a receipt to himself or herself

Receipts issued for donations must be receipted and coded as such and never be commingled with sales, fundraisers, etc.

A permanent record (receipt journal page log) must be kept by the bookkeeper of each numbered receipt journal page issued. This record should be retained in the school office for audit. The receipt journal log should contain the following information:

- Date – Date receipt journal page issued to teacher
- Name – The name of the person receiving the receipt journal page
- Receipt Journal Page Number – The range of pre-printed student receipt numbers contained on the page should be logged
- Description – Reason receipt journal page is issued to teacher/staff

The loss of a receipt journal page is a serious problem and a written statement, signed by the teacher and the principal, must be filed at the school and with the Central Office. This statement should be retained for subsequent review.

NO money should be left in the school overnight

Teachers/office personnel must NOT cash personal checks out of the funds they have receipted under any circumstance.

C. Deposit Policy

- At the end of each day, all monies on hand should be deposited in the bank.
- The deposit slip should be prepared in duplicate, listing each check separately, by recording the issuer of the check and the amount. The master receipt number(s) Should also be documented on the deposit slip. Example: MR#12134-12139.
- The original and the duplicate slip should accompany the deposit to the bank to be validated.
- The duplicate deposit slip should be returned to the school and used to verify the entry made in the Cash Receipt Module.
- Daily receipts should be totaled and should match the total of the deposit slip.
- It is the responsibility of the bookkeeper to assure that all monies collected for any purpose are secure at all times.
- Remote deposit transactions should follow normal timelines in the daily course of business.

D. Bank Account

Tuscaloosa City Schools will have one bank account for general fund/payroll, one for LSA and one for Child Nutrition. Establishing separate bank accounts is not necessary to avoid co-mingling of public and non-public funds. Funds not needed for current operations, whether invested in CD's, money market accounts, or savings accounts, must be recorded in the system's accounting records and included in the system's financial statements. All Tuscaloosa City Board of Education funds must be maintained in a Qualified Public Depository (QPD). A QPD is an Alabama banking institution that provides protection for school funds under the Security for Alabama Funds Enhancement Program (SAFE), administered by the Alabama State Treasurer's office. At the end of each fiscal year, the bank should be required to provide a letter confirming that all school funds are listed on the bank's records as SAFE Program Accounts.

E. Acceptance of Checks

All checks issued to the school should have adequate information on the checks before being accepted in the school. This information is necessary should an insufficient funds check be issued to the school and need to be turned over to the District Attorney for collection.

- Name, address and telephone number of issuer should appear on the front. • The check should display a current date. (no postdated checks)
- The check should be made payable to the school.
- A two party check should **never** be accepted.
- The check must be signed.
- The back of the check should have the proper endorsement stamp prior to being deposited.
- The long hand written amount of the check should be used to determine the amount of the check **not** the numeric written figure.
- The person accepting the check should initial the check and write the activity number the money is being deposited into.
- If a company's check is received, an owner's name will need to be noted on the check in case the check is returned.
- The school office or lunchroom should **never** cash a check.
- Post-dated checks must not be accepted or held for deposit. All checks received will be deposited on the date received.

F. Cash Receipts

All monies received must be receipted in the 'Cash Receipt Module' which is automatically pre-numbered.

All funds **must** be deposited on the day in which they are received according to the deposit policy. The daily cut-off time for accepting receipts will be determined by each school bookkeeper.

Receipts are never to be destroyed or changed. If a mistake is made, write **VOID** on the receipt and staple it to the back of the cash receipt journal sheet. Receipts are only to be issued when money is received. Under no circumstances are receipts to be issued in advance

When monies are received, a cash receipt should be prepared and the original is to be given to the person making the payment; the Cash Receipt Journal is to be kept on file in the school office. The person receipting the money must **never** write a receipt to his/herself.

The check stub or copy of the check received from a business must be retained for audit purposes.

The Principal is directly responsible in the handling of monies received. It is the ultimate responsibility of the Principal for any shortages resulting from errors or otherwise in the handling of school monies.

G. Recap Sheets of Daily Deposits

At the beginning of each fiscal year, a binder should be used for maintaining computer generated recap sheets of daily deposits. The dates should flow concurrently from October 1 – September 30 each year.

The Cash Receipt Journal should display the following:

- (1) Date – The date in which monies are received.
- (2) Received From – Name of the individual/company from whom monies are received. (Receipts must always be written to a person or company.)
- (3) Receipt Number – The number assigned to the pre-numbered receipts.
- (4) Amount – The dollar amount written in numerals.
- (5) For – The purpose for receiving monies. (The specific source must be listed.)
- (6) Teacher Name – This is a reference to the student receipt record issued to teacher/sponsor.
- (7) Initials – Individual receipting monies in the cash receipts module should verify for accuracy.
- (8) Date of Deposit – The date on which monies are deposited and posted should match (except for the last day of the month).
- (9) Deposit Amount – The amount deposited at the bank.

H. Teacher Receipts

Teacher Receipts must be issued for all funds received.

The following procedures are recommended:

1. The funds received must be secured.
2. Do not cash checks or make change with the funds received.
3. No money should be left in the classroom overnight. The teacher is responsible for all monies collected until turned in to the office and meeting the cut off deadline.
4. The receipt page and the funds collected should be taken to the office on a daily basis. Students should not take funds to the office unless other compensating controls have been established by the Principal.
5. **The Teacher should wait for a Journal Entry Report to be prepared and verify the information on the Journal Entry Report before leaving the office.**
6. The Teacher should retain a copy of the master receipt page which lists individual receipts.
7. Do not hold funds until all funds for an activity, fund-raiser, or other purposes are collected. The school is required to make timely deposits according to school board policy.

The bookkeeper must check for the following discrepancies when receiving money to ensure money has not been held:

- (1) Check date should be current.
- (2) Receipt date should be within 24 hours.

Journal Entry Reports are issued in the office by an individual assigned by the Principal or designated by job description as responsible for collecting school funds. The following procedures are recommended:

1. A Receipt Module Report should be issued after counting or verifying the amount of the receipt at the time the funds are actually received.
2. The person presenting the funds for receipt should wait for a Receipt Module Report to be prepared and verify the information on that Report before leaving the office.

3. Funds collected by a teacher must be brought to the office along with the recap sheet, alternative receipt form, report of ticket sales, or other receipt documents.
4. Funds should be counted and verified with the amounts on the recap sheet, alternative receipt form, or report of ticket sales.
5. A Receipt Module Report should be handed to the individual delivering the funds.
6. Voided receipts must be obtained.
7. Funds received must be secured until deposited. Deposit funds daily or according to local board policy.
8. The folder containing recap sheets, voided receipts, journal entry reports and supporting documents must be secured for the audit.
9. A computer generated receipt should also be issued for each check received by mail.
10. Follow school board guidance for issuing a receipt to satisfy a non-sufficient fund check.
11. **Do not cash checks with school funds. Deposit funds intact.**

The cooperation of teachers and other school personnel is essential to assure the proper receipting of school funds. Establishing designated times to receive funds for the issuance of Journal Entry reports should be considered.

The bookkeeper must issue a Receipt from the Cash Receipt Module to each teacher/sponsor for all money brought into the office. Teachers should take money and receipts to the office **personally**. No monies should be accepted from teachers without a relating student receipt record.

The Principal is directly responsible in the handling of monies received. This responsibility cannot be delegated unless written permission is secured from the Superintendent and the CSFO is notified in writing. THE PRINCIPAL IS RESPONSIBLE FOR ANY SHORTAGES RESULTING FROM ERRORS OR OTHERWISE IN THE HANDLING OF SCHOOL MONIES.

All monies collected (including fundraisers) must be remitted daily to the bookkeeper for deposit. This provides for accountability of the funds and helps to ensure that the funds are being properly protected.

I. Central Office Receipts

- Pre-numbered receipts should be issued for all monies received.
- Each receipt shall be carefully prepared as to date, name of the payee, purpose, amount, and initialed as having received the money.
- All receipts will be posted through journal entry at the Central Office. A copy of the deposit slip and/or bank printout for remote deposit will be given to the Accounting Supervisor to prepare a Revenue Coding Form.
- The Revenue Coding Form will post to the general ledger and be retained by the Head Bookkeeper.

J. Reimbursements

The Board of Education may authorize certain personnel to receive reimbursement for travel expenses in Tuscaloosa City. No reimbursement shall be authorized for travel between the employee's residence and usual work place. Limits may be placed on the amount of authorized travel reimbursement. Personnel will be reimbursed at the established federal rate.

The Board of education may authorize certain personnel to receive reimbursement for travel outside the city while on official business. Reimbursement will be in accordance with the following schedule:

Mileage: Personnel will be reimbursed at the established federal rate.

Hotel/Motel Accommodations: Personnel will be reimbursed at the single room rate and/or conference rate. Receipts must be presented for reimbursement. Parking and taxes may be reimbursed.

Meals: Personnel will be reimbursed a per day per diem for overnight travel

Payment must be on a reimbursement basis and any travel reimbursement must be requested on the 'Travel Reimbursement Form' **Exhibit #20** approved by the Tuscaloosa City Board of Education. All travel reimbursement must be approved on a professional leave form from the employee that includes the date of the travel, points of travel, miles traveled, and the purpose of the travel. Receipts for registration charges for attending conferences, etc. must be submitted. These claims must be supported by paid receipts. Entertainment expenses will not be

reimbursed including alcoholic beverages. The Superintendent must approve travel for the school Principals.

K. Child Nutrition Program Deposit

The CNP Manager at each school is responsible for verifying the lunchroom deposit and preparing the deposit. The following steps will ensure a correct lunchroom deposit:

- (1) Break apart and recount all money.
- (2) Run a tape totaling all checks.
- (3) Denomination of bills and coins should match the deposit summary.
- (4) Deposit slip should be checked for complete and accurate information.
- (5) The deposit should be placed in a tamper resistant deposit bag and taken to the bank.
- (6) The validated deposit slip should be checked for accuracy the following working day

L. Refunds

The term refund as used here refers specifically to refunds from vendors and/or refunds for expenditures made or to be made on the school's books. It is imperative that a refund received by the school be handled properly, to avoid inflating an expenditure or revenue.

When issuing a check for a refund, the journal code that was used to record the revenue should be used as the journal code when issuing a check. NOTE: If the refund is received for an expense that occurred in a previous fiscal period, the refund should be coded as other revenue and handled in the normal fashion.

Other Revenue: 12-4-7490-000-CCCC-7101-0-0000-SSSS
32-4-7910-000-CCCC-7501-0-0000-SSSS

Issuing Refunds:

To meet banking regulations, refunds may be made to the parent rather than the student, to whom it is due. However, proper supporting documentation should accompany the request for refund. The check should be signed for by a parent/guardian or mailed. Checks should not be given directly to students.

M. Returned Checks

If a check is determined uncollectible, the following entry on a Journal Voucher should be made:

Debit: Cash in Bank (12-1-0111-000-CCCC-7101-0-0000-0000)
Credit: Returned Check Account (12-1-0137-000-CCCC-7101-0-0000-0000)

N. Transfers

Public funds **cannot** be transferred to non-public accounts. If funds are transferred from public to a non-public account, then funds are considered commingled and the nonpublic account becomes a public account.

• Between Activities

Transfers made between activities at the local school should be made only with the permission of the teacher/sponsor and with the Principal's approval. Transfers of this nature should be processed only if the money is to be moved permanently and not as a loan. A transfer of funds slip **Exhibit #19** should be completed and turned in to the bookkeeper for processing by the LSA Bookkeeper at the Central Office. The bookkeeper should check the balance in the activity that monies are being transferred from, to ensure funds are available. The utmost caution should be taken to prevent any account from ending in a deficit before the books are closed at the end of the year. **IT IS THE RESPONSIBILITY OF THE ACTIVITY DIRECTOR TO WORK WITH THE BOOKKEEPER AND PRINCIPAL.** In the event an activity ends the year with a deficit, a transfer voucher must be prepared, signed by the Principal authorizing the transfer and the Bookkeeper will follow steps accordingly.

• School Responsibility

Code with proper general ledger account number.....

Transfer in: 12-4-9210-000-CCCC-7101-0-0000-XXXX
32-4-9210-000-CCCC-7501-0-0000-XXXX
Transfer out: 12-5-9910-923-CCCC-7101-0-9600-XXXX
32-5-9910-923-CCCC-7501-0-9600-XXXX

- **Central Office Responsibility**

- Recording of transfer slip by Local School Bookkeeper

- When transfer slips are received the codes are verified, forms are checked for principal's signature and posted.

O. Journal Entries

GENERAL INFORMATION

A journal voucher is a form to record adjustments, write-off and uncollectible check, etc. For example: On September 25, a deposit of \$50.00 for a Off Campus Event was made. On the Receipt Module printout it was erroneously entered as fundraiser. A journal voucher may be used to correct this error.

SCHOOL RESPONSIBILITY

- Journal Voucher Form **Exhibit #23**

- Code with proper general ledger number
- Document date – date of preparation
- Account name in which the journal entry is to be made
- Amount of journal entry
- Indicate if it is a Debit or Credit
- Provide explanation for reason of journal entry
- Date and signature of person preparing form
- Principal's signature or approval

CENTRAL OFFICE RESPONSIBILITY

- Recording of Journal voucher by Local School Bookkeeper
Completed journal vouchers are posted directly into the general ledger as follows:
 - General Ledger menu

- Journal Entry Procedure
- Journal Entry – prompts for date, type, etc.

P. School Income

1. Student Fees

State laws and administrative rules of the State Board of Education restrict the collection of fees from students:

Alabama Code 16-13-13 Fees for Courses. It is the intent of the Legislature that no fees shall be collected in the future in courses required for graduation. In courses not required for graduation, local school boards may set reasonable fees for courses requiring laboratory and shop materials and equipment, provided, however, that such fees shall be waived for students who cannot afford to pay the fee. Any funds collected in fees shall be spent on the course for which the fee was levied. This section shall not be construed to prohibit community groups or clubs from fundraising activities, provided, however, those students shall not be required to participate in such fundraising activities.

Alabama Code 16-6B-2 Core Curriculum. (a) The following words and phrases used in this section shall, in the absence of a clear implication otherwise, be given the following respective interpretations: (1) **REQUIRED COURSES**. Courses which are required to be taken by every student enrolled in public schools in the State of Alabama.

Alabama Code 16-10-6 Incidental fees in elementary schools. No fees of any kind shall be collected from children attending any of the **first six grades (K-5)** during the school term supported by public taxation; provided, that any county or city board of education shall be authorized to permit any school subject to its supervision to solicit and receive from such children or their parents or guardians voluntary contributions to be used for school purposes by the school where such children are attending; provided further, that the provision of this section shall in no way affect or restrict the right or power of a school board to fix and collect tuition fees or charges from pupils attending schools under the jurisdiction of school board but who live outside the territory over which such board has jurisdiction.

In reading the guidance above, it can be noted that academic fees during the regular school term may only be charged for materials and equipment used in instructional courses, and that the fees collected may only be used in the course for which the fee was collected. **Actions against a non-paying student, such as withholding grades, report cards, transcripts, academic recognitions, and graduation activities, are prohibited. However, state laws governing textbooks may require the withholding of additional textbooks for a student due to unpaid lost or damaged textbook fines. (Alabama Code 16-36-69)**

Parking Fees—Students will be charged a non-refundable **per year fee designated by school site** for student parking. If the permit is lost, stolen, or otherwise needs to be replaced an additional fee may be charged.

Proceeds collected from parking can only be used to maintain school parking lots. Parking fees cannot be reduced or waived with a fee waiver. Parking is a privilege and may be revoked at any time. The board is not responsible for loss, damage, or theft to student vehicles during the school day or during extra-curricular activities.

2. Donations and Voluntary Contributions

Wish Lists

Voluntary contributions may be requested for various items purchased by the school that are used by students in academic courses and classes including workbooks, science lab materials, supplemental instructional materials, lockers, sheet music, and other academic purposes. Donations may also be requested for specific school purchases, including janitorial products, cleaning supplies, paper products, copier expenses, software maintenance, and other school purposes. The voluntary nature of the contribution must be clearly stated in the request for the contributions. **Non-Payment of requested contributions cannot be used against a student and the student must be provided the same instructional items as if payment was made on behalf of the student.**

The Principal or the Local Superintendent should approve requests to collect school fees, contributions and donations.

Actions taken against a student for non-payment of student fees, contributions, or donations including the withholding of grades, report cards, transcripts, diplomas, honor rolls, participation in graduation events and student recognition events, membership in honors organizations, and other actions that would subject the student to embarrassment or ridicule, are prohibited.

3. Fundraisers (Exhibit #24)

In order to control fundraising activities, the Tuscaloosa City Board of Education adopted the following fundraising policy.

All fundraising projects or activities for or by any school organization must be approved by the school principal prior to the activity date. No fundraising project or activity should take place in the school by any group without the knowledge and approval of the principal.

Monies of all fundraising projects or activities shall be accounted for as per the State Board of Education adopted Uniform Accounting System for Local Schools in Alabama (revised) as modified for the Tuscaloosa City Schools.

If a fundraising project requires the school or school administrator to sign a contract agreement with a private group, the contract or agreement must be submitted to the Superintendent or the Superintendent's designee for review and approval prior to execution.

The principal and other school employees should adhere to the State Ethics Act, particularly section 36.25.5, which provides that "no public official or employee shall use an official position or office to obtain direct personal financial gain for himself or his family, or any business with which he or said member of his family is associated unless such use or gain is specifically authorized by law."

Before approving a fundraising activity, a Principal **should consider the safety of students involved in the activity**. Standing on roadways at Stop signs and other traffic signals is not permissible because it is a safety hazard for students

Fundraisers may not involve the sale of foods of minimal nutritional value during the school day.

The potential profitability for the efforts expended on a fundraising activity should also be considered. Students will not be allowed to sell items or products during instructional time. Selling by students that is a required component of a specific class or organization and /or part of the educational process will be permitted with the approval of the Principal.

Approved fundraising activities must comply with financial procedures for school funds, including:

- a. All funds collected must be delivered to the Bookkeeper's office for a Master Receipt. Do not cash checks from collections.
- b. Income from fundraisers must be deposited daily. Teachers and Sponsors of fundraisers should be reminded not to hold fundraiser income until the fundraising project is complete.
- c. All fundraising expenses, including sales awards to students, must be presented to the Principal for payment by check.
- d. **A school employee cannot receive a gift or gratuity from the fundraising vendor.**

Within a reasonable time after completion of the fundraising activity, a fundraising activity form should be submitted to the Principal/Bookkeeper that documents the result of the activity.

Any funds raised by a group associated in any way with the school should be under the control of the school Principal and be an **integral part** of the school's accounting system with the same constraints and requirements of other accounts of the school.

Best Value for Items Purchased or Sold

All purchases must conform to the policies of the Board of Education and the State Bid Law, when applicable.

The Tuscaloosa City School System will make use of a selection process when choosing items for purchase or sale in order to ensure the best product value to students, parents, and the public. The school Principal and other board employees shall be able to support decisions made regarding items purchased or sold at individual schools. The purchase of items for fundraising projects or activities is subject to the Tuscaloosa City Schools Accounting procedures and the Alabama Bid Law.

Fundraisers will follow the school year and not the fiscal year. Fundraisers that are conducted during the summer months will count toward the next school year.

A variety of fundraiser/sales occur during the school year, however, each is essentially handled in the same manner. A listing of common fundraisers/sales conducted by the local schools is:

- Discount Cards
- Magazine Sales
- Fruit Sales
- Wrapping Paper / Candy Sales

Each fundraiser/sale should be organized as follows:

1. One person should be designated to be in charge of the fundraiser/sale.
2. As money is submitted by the students to the Teacher, all receipting procedures as outlined under 'Receipting Money' must be followed. These receipts must also be recorded on the Teacher's control sheet, along with any unsold merchandise returned to the designee in charge of the sale. The designee must reconcile the total money collected and merchandise returned to the total number of merchandise originally issued.
3. The school should work with the vendor and request the vendor to provide the rewards for the students. The school is not allowed to give **CASH** prizes from public or nonpublic funds. When planning the fundraiser the Principal may approve additional incentives from school funds such as gift cards, electronics, limo/lunch excursions, etc.
4. Profits received from all fundraisers in the form of Gift Cards should be treated as CASH and classified as Public Funds.
5. The sale of raffle tickets is illegal according to the Tuscaloosa City's District Attorney's Office because it is considered a form of gambling. If reported, the District Attorney's office can prosecute any school involved. Examples of raffles are scratch cards, cow patty drops, and any games of chance.

6. Athletic Camps held as a fundraiser on school campus must be classified as Public Funds.

**There must be accountability for the total number of items purchased.
Details for amounts not collected, spoiled, or stolen must be maintained.**

4. Commissions and Vending

The local school may enter into contracts with vendors in which the vendor will issue the local school a check representing profits from a particular activity. The local school bookkeeper does not issue a purchase order or a check to the vendor, nor does the bookkeeper receipt the monies collected at the local school. For these reasons it is in the schools best interest to contract with vendors on a commission basis.

Examples of commissions are:

- School Pictures (mandatory)
- Vending Machines (mandatory)
- Yearbook Sales
- Class Rings
- Magazine Sales

The check stub or copy of the check issued for commissions should be kept on file at the local school for audit purposes.

All vending machines must be full service. The vendor is responsible for extracting the money from the machines and issuing the local school a commission check.

A vending contract should require the vending company to furnish statements that identify the count of items stocked in the machine with each delivery. A school employee will verify the stocked items. The use of the statement of stocked items to calculate the expected profit from the machines will determine if the school is receiving the expected income from the vending company. Because the vending machines are on public property using electricity paid with public funds, as well with the Principal (a public employee) directing the use of the vending machine proceeds, the profits are considered Public Funds.

5. Concessions

Concessions include event concessions, school concessions, and school stores. Because all concessions involve cash, and neither cash receipts nor tickets are used to control the exchange of money, proper accounting for the sale products and income is essential. Ideally, a cash register would be used to account for the cash collected. The purchaser would receive a cash register receipt and the cash register would generate a record of sales. An inventory of items purchased, items sold by sales price, and items unsold should reconcile to the cash collected.

The following procedures are recommended:

Do not cash checks with concession funds. Deposit funds intact.

Do not make payments from cash collected. Payments must be made by check.

Funds should be collected on a timely basis.

A Receipt should be issued after counting or verifying the amount of the receipt at the time the funds are actually received.

Foods of minimal nutritional value may not be sold during the school day.

Internal Control Procedures

The following procedures need to be followed when establishing a school store and/or operating concessions or vending machines at a school or any athletic event. All areas should be covered as far as putting proper controls in place for cash receipts and inventory.

Two people should count the cash collected each day before it is turned in to the Bookkeeper (then reconciled with the Bookkeeper).

If cash registers are used, the register tape should be reconciled to receipts and deposits and attached to them.

Deposits should be made on a daily basis.

A separate activity code for school vending (concessions) should be used to track receipts and disbursements (separate from school supplies). Receipts and disbursements should be compared on a regular basis.

A beginning inventory should be taken for whatever month selected to begin.

Purchases for the month should be added to the beginning inventory, and at the end of the month, another inventory should be taken and subtracted to have an

idea of the number of items that were sold for the month. Take projected items sold and multiply by the price (easier if one price for all items or one price for drinks and one price for all other items). Take this total to determine the amount of revenues/ receipts you should have for that month. Compare to actual revenues/receipts for the month (investigate differences if it is a material amount).

OR

A separate School Store or Concessions activity may be set up to quickly compare expenses against revenues to determine if a profit is made.

Also a profit analysis should be prepared on a regular basis, at least quarterly. Costs vs. sales (less any overhead). Usually no overhead is calculated.

6. Admissions/Ticket Sales

Tickets should be sold **at all events where admission is charged**. Admission events include football, basketball, baseball, softball, volleyball, soccer, wrestling, swimming, track, and other athletic events, as well as beauty pageants, dances, theatrical performances, talent shows, carnivals, festivals, and other school-related events. Proms and other events are excluded when advance admission payments are receipted on a teacher receipt sheet and no admission is collected at the door. The use of tickets for admission events, when properly managed, assures that entrants to events paid the admission fee and that all admission charges are deposited in the school's bank account. Pre-numbered tickets may be printed for a specific event or may be sold from a roll of generic tickets. If generic tickets are sold for seasonal events, such as football or basketball games, ticket colors should be alternated. Security practices, such as having a ticket collector tear tickets in half, may be necessary at some events to avoid the re-use of tickets by entrants to the event. The ticket collector should not be the ticket seller.

When tickets for athletic events are issued, a 'Ticket Sales Accountability Report' **Exhibit #16**.

When the event is over, the ticket rolls should be returned and the money counted. Ticket Reconciliation form should be completed and signed by the ticket seller, administrator, and bookkeeper. The money should be placed in a night drop bag and taken to the bank that day/night. If the night drop bag is labeled "DO NOT WORK", the bookkeeper should pick up the money the following morning, prepare the deposit and verify the reconciliation of the tickets. All cash collected

must be deposited in tact. Do not use cash collected or change cash to cash any checks including school checks issued for officiating security, ticket sellers, or ticket collectors.

Upon completion of the ticket reconciliation, the ticket seller should sign the Report on Sale of Tickets and then forward it to the Bookkeeper and principal for his/her signature.

Under the Alabama Ethics Law, 1st Extraordinary Session 2010, Act No. 2010764, Acts of Alabama under Section 36-25-1 (33) (b), subsection 8, free admission to a sporting event (state playoffs omitted) offered by an educational institution is allowed for faculty, staff, and administration of the institution. The Ethics Law does not include family members or guests.

The face value of the ticket for each game is to be recorded as admission.

Admission to athletic events is considered public money.

Admission prices for athletic events are voted on and approved by the Board. The local school should not change an admission price set by the Board.

The parking charge for varsity football games is approved by the Board. Since the football game and the parking is on school property, **the parking charge for the varsity football games is considered public money and must be receipted into a public activity.**

Through written agreement Booster clubs/organizations may sell season passes for games and parking. The actual cost as approved by the Board of the ticket and parking fee must be paid to the school. Any amounts over paid to the Booster organization for the collection of gate receipts/parking should be handled as a separate transaction and at a reasonable percentage.

Participation Fees are not allowed for athletics; however, athletic events such as swimming, golf, etc. that do not charge admissions may collect a participation fee from students to cover event expenses. However, schools may charge a rental fee or equipment usage fee to cover the necessary repairs and upkeep of the equipment for safety purposes. The schools may also charge for personal items that the students will keep once the athletic event is over (such as spirit packs).

PURCHASES

In an effort to maintain separation of duties while working with limited personnel, the Tuscaloosa City Board of Education Finance Department will practice the following procedures for issuing purchase orders, verifying satisfactory completion of shipments received, preparing invoices for payment, processing accounts payable checks, entering personnel payroll and processing personnel payroll checks.

The Principal/Administrator should approve all expenditures that will be paid from school/board funds. A purchase order allows the Principal/Administrator to approve expenditures **prior** to purchase. A purchase order provides protection to the vendor for not charging Alabama sales tax on the school's purchases. A completed, pre-numbered purchase order should be approved by the Principal/Administrator before the purchase.

Although purchases made by individual schools from funds other than those raised by taxation or received through appropriations from state municipal, or county sources are generally exempt from the bidding requirements of the Alabama Competitive Bid Law, such purchases can come under the state bid requirements if any portion of the expenditure is derived from a governmental source.

Plans for proposed land improvements, building improvements, repairs, renovations, or construction of buildings or facilities on school property should be submitted to the School Superintendent. Approval, notification, or inspection by State or local agencies may be required, even if expenditures are paid by other organizations or individuals.

Contracts, including service contracts for landscaping, maintenance, tutoring, or copier leases, must have, in writing, the approval of the Superintendent and the Chief School Financial Officer before the services begin. Exhibit #5

School/Board purchase orders will be issued by bookkeepers, secretaries, and/or receptionists and authorized by the Principal/Administrator. Completed purchase orders will be checked and prepared for payment by bookkeepers. Purchase orders should be entered in the Financial Accounting Purchase Order Entry system to establish an encumbrance.

All funds collected for the purpose of educational and extra-curricular activities are to be processed through the local school accounting procedures set by the State Department of Education. All booster clubs organized to support programs of Local Schools are **not** to maintain any independent bank accounts, as to do so would be a direct violation of the State Department of Education.

Before instituting a financial transaction that will require the expenditure of federal funds the federal program director and the chief school financial officer or designee will determine that the proposed transaction meets the requirements for allowable costs for the federal program. Actions to determine allowable costs with assurance that:

- The proposed expenditure is included in the federal program budget;
- The proposed expenditure is reasonable and necessary for the federal program;
- The proposed expenditure is consistent with procedures for financial transactions of the board including:
 - Purchase order approval procedures
 - Contract review and approval procedures
 - Applicable competitive purchasing procedures and;
 - Documentation supports allow ability of transactions

Before payments are made from federal funds the federal program director and the chief school financial officer or designee will determine that the federal program expenditure complies with generally accepted accounting principles and complies with state, local and federal laws, rules, and regulations. Any cost reduction or cash refund related to the transaction will be credited to the federal program.

IV. PURCHASES

A. Purchase Orders

GENERAL INFORMATION

In order to control purchasing, the principal should determine the need for the materials and/or services, the appropriate general ledger account code, the availability of funds, and then approve or dis-approve the proposed purchase. If he/she approves the purchase, he/she should sign a purchase order to document his/her approval, and then the purchase can be made. A local school purchase order should be issued for every local school purchase of materials and services with the exception of travel reimbursements, bus trips, long distance phone calls and other miscellaneous Tuscaloosa City School Invoices.

Each purchase order should be carefully prepared, dated and numbered. The body of the purchase order should list the materials/services requested and should not

be left blank. The local school purchase order number is assigned at the school level. This number begins with a site-specific two-digit prefix. Listed below are the prefixes for each school.

AL	The Alberta School of Performing Arts (TASPA)
AR	Arcadia Elementary
BH	Bryant High
CE	Central High
CN	Central Elementary
EM	Eastwood Middle
ME	Tuscaloosa Magnet Elementary
ML	MLK Jr. Elementary
MM	Tuscaloosa Magnet Middle
NR	Northridge High
NM	Northridge Middle
OD	Oakdale Elementary
OH	STARS
RQ	Rock Quarry Elementary
SE	Southview Elementary
SK	Skyland Elementary
TA	Tuscaloosa Career and Technology Academy (TCTA)
UP	University Place Elementary
VE	Verner Elementary
WM	Westlawn Middle
WF	Woodland Forrest Elementary

- (1) A computer-generated purchase order that flows sequentially in numeric order should be completed in triplicate for each purchase. **All purchase orders MUST be signed by the Principal prior to the purchase being made.**
- (2) Copies of the purchase order should be distributed to the following individuals:
 - Original** – submitted to the vendor
 - Yellow Copy**- Send this with invoice to LSA bookkeeper at the Central Office
 - Pink Copy** – clipped to the back of the yellow if the check should be returned to the school
 - Other copies**- Bookkeeper - copy to be kept on file by purchase order number, in an open purchase order file, to be matched with invoice when received.

- (3) When the invoice is received by the bookkeeper, it should display the signature of the teacher/sponsor verifying that the merchandise was received and the order is complete. A rubber stamp (**ILLUSTRATION #1**) may be used when necessary.

ILLUSTRATION #1

Please sign verifying receipt of order
and return to bookkeeper

- (4) The invoice should be matched with the related purchase order and sent to the LSA Bookkeeper at the Central Office for payment processing.
- (5) **A purchase order MUST be issued for all goods and services. No employee should have authorization to purchase or order goods or services without proper approval from the Principal in the form of a purchase order. Reimbursements should not be made to any teacher/sponsor who purchases goods in the school's name without a purchase order.**
- Schools that make numerous purchases with a given vendor during the month will be permitted to issue the vendor a blanket purchase order at the beginning of the month, with a specified dollar limit that is to be used during the month. This arrangement is to be used on a very limited basis. **Example:** A school purchases many small items at a hardware store where obtaining a purchase order would delay the work of the janitor or others. The hardware store should write a sales ticket (invoice) with all the items listed in legible form with prices included. The school employee picking up the items must sign the invoice, which must also have the purchase order number recorded on it. The Principal must approve such purchases. Students should never be allowed to purchase items on such purchase orders.
 - It is the responsibility of the bookkeeper to check open purchase orders monthly. If a purchase order remains open after a reasonable period of time has passed, the bookkeeper should make a copy of the purchase order and give it to the person that requested the purchase order. A rubber stamp (**ILLUSTRATION #2**) may be used to expedite the correct response.

ILLUSTRATION #2

Please advise as to the status of this open purchase order:

☐ order has not been placed with vendor

☐ order not complete

☐ waiting on invoice to arrive

☐ void purchase order

☐ other

All purchase orders should have a printed message “PURCHASE ORDER VOID AFTER 90 DAYS”.

- **Absolutely no purchases are to be made without following these procedures, to do so would be a direct violation of the State Department of Education, which could cause you to be personally liable for the financial obligation of the purchase.**

CENTRAL OFFICE PURCHASE ORDERS

In order to control purchasing, the director/coordinator should determine the need for the materials and/or services, the appropriate general ledger account code, the availability of funds and then approve or dis-approve the proposed purchase. If the purchase is approved, it should be signed by the appropriate director/coordinator/superintendent and forwarded to the purchasing agent/CSFO for final approval. The appropriate approval levels and limits for approval are:

Expenditure Amount(s)	Approval
Up to \$10,000	<i>Coordinator of Accounting or Director of Financial Accounting or CSFO</i>
Over \$10,000	<i>CSFO</i>

Each purchase order should be carefully prepared, dated and numbered. The body of the purchase order should list the materials/services requested and should not be left blank. The purchase order number is assigned by the NextGen accounting system. Each number begins with a site-specific two-digit prefix. Listed below are the prefixes used by the central office:

AF	Athletic Funds
CP	Child Nutrition Funds
FP	Federal Programs
GF	General Funds
IB	IDEA Part B
MT	Maintenance
T1	Title I Funds

- A. A computer-generated purchase order that flows sequentially in numeric order should be completed in triplicate for each purchase. **All purchase orders MUST be signed by the administrator and purchasing agent prior to the purchase being made.**
- B. When the invoice is received by the bookkeeper, it should display the signature of the teacher/sponsor verifying that the merchandise was received and the order is complete. A rubber stamp (**ILLUSTRATION #1**) may be used when necessary.

ILLUSTRATION #1

Please sign verifying receipt of order
and return to bookkeeper

- C. The invoice should be matched with the related purchase order and sent to the Accounting Clerk at the Central Office for payment processing.
- D. **A purchase order MUST be issued for all goods and services. No employee should have authorization to purchase or order goods or services without proper approval from the administrator and purchasing agent in the form of a purchase order. Reimbursements should not be made to any teacher/sponsor who purchases goods in the system's name without a purchase order.**
- Departments that make numerous purchases with a given vendor will be permitted to issue the vendor a blanket purchase order at that can be used for three months, with a specified dollar limit that is to be used during that three month period. This arrangement is to be used on a very limited basis.
 - It is the responsibility of the bookkeeper to check open purchase orders monthly. If a purchase order remains open after a reasonable period of time has passed, the bookkeeper should make a copy of the purchase order and give it to the person that requested the purchase order. A rubber stamp (**ILLUSTRATION #2**) may be used to expedite the correct response.

ILLUSTRATION #2

Please advise as to the status of this open purchase order:

____ order has not been placed with vendor
____ order not complete
____ waiting on invoice to arrive
____ void purchase order
____ other

All purchase orders should have a printed message "**PURCHASE ORDER VOID AFTER 90 DAYS**".

Absolutely no purchases are to be made without following these procedures, to do so would be a direct violation of the State Department of Education, which could cause you to be personally liable for the financial obligation of the purchase

B. Bid Law

The Alabama Competitive Bid Law requires that all purchases and/or contracts for labor, services, materials, equipment, and supplies for such amounts as set by the State of Alabama (currently \$40,000 or greater), shall, *except as otherwise provided in the law*, be let by free and open competitive bidding, or sealed bids, to the lowest responsible bidder. Competitive, sealed bids shall be requested by the Purchasing Department. The Tuscaloosa City Board of Education is authorized to use all State of Alabama contracts when they are advantageous to the Board.

The State of Alabama Bid Law does not apply to purchases made by individual schools of the county or municipal public school systems from moneys other than those raised by taxation or received through appropriations from state or county sources.

Contracts, including service contracts, must have the approval of the Superintendent.

C. Procurement Policy

The board will follow state laws for the procurement of property and services. The primary state procurement laws for Alabama school boards are:

- *Alabama Competitive Bid Laws (Chapter 13B of Title 16, Code of Alabama 1975)*
- *Joint Information Technology Purchasing Agreement (Chapter 13B of Title 16, Code of Alabama 1975); and*
- *Public Works Law (Title 39, Code of Alabama 1975)*

To the extent allowed by state laws, the board will utilize state, local, regional, and national purchasing agreements where appropriate for the procurement or use

of goods and services. All procurement transactions are subject to the board's *Conflict of Interest Policy* and the procurement decisions of the board will:

- Avoid acquisition of unnecessary or duplicative goods and services;
- Use the most economical and efficient approach for acquisitions;
- Award acquisition contracts only to responsible contractors possessing the ability to perform successfully under the terms and conditions of the proposed procurement;
- Consider contractor integrity, compliance with public policy, record of past performance, and financial and technical resources prior to awarding procurement contracts;
- Maintain records sufficient to document the history of the procurement;
- Conduct procurement transactions in a manner that provides full and open competition;
- Be based on multiple Quotes (two or more)

Procurement transactions that are not subject to the state procurement laws, but exceed the aggregate amount of the federal micro-purchase threshold (currently \$10,000), will be obtained by utilizing price or rate quotes from two or more qualified sources. State procurement laws include requirements that comply with the Uniform Administrative Requirements for procurement of property and services.

Small purchase procedures apply to the procurement transactions for materials and supplies that exceed the Micro-purchase threshold (currently \$10,000) but does not exceed the simplified acquisition threshold (currently \$250,000).

Sealed bids are required for purchases of materials, supplies and equipment that exceed the simplified acquisition threshold (currently \$250,000).

The board will request proposals for professional service contracts (excluding architectural and engineering services) that are not subject to the state procurement laws. The board will utilize a team of three or more qualified individuals to conduct a technical evaluation of proposals received and for selecting recipients. As a part of the evaluation, the individuals on the evaluation team will sign an assurance that each of the individuals is in compliance with the board's conflict of interest policy.

EXPENDITURES

V. EXPENDITURES

GENERAL INFORMATION

All materials and services will be paid for by the Central Office. Payments to satisfy obligation include the following:

- Invoice relative to regular purchase orders
- Invoices relative to blanket purchase orders
- Tuscaloosa City Schools Invoices
- Travel Reimbursements

Statements are not acceptable; payments are made by invoice only.

Checks will be written every Thursday. Regular invoices require a five-day minimum processing time. Before submitting invoices to the Central Office for payment, the following should be performed:

- Check for mathematical accuracy
- The person receiving the merchandise/service should stamp the invoices “order received invoice checked”, sign and date
- Amount to be paid should be highlighted or circled in red
- Corresponding purchase order number should be noted on the invoice and stapled to the top of the yellow purchase order copy
- If a vendor does not supply an invoice then a form LA-6, **Exhibit #12**, should be used making sure documentation is supplied

Tuscaloosa City School invoices for postage, payroll charges, etc. do not require a purchase order for payment. Invoices should be stamped “order received invoice checked” and signed by the person receiving the good and/or services. The appropriate general ledger account code should be noted on the invoice.

Local travel for making bank deposits should be submitted on an In City Travel form. **Exhibit # 11**. This form should include date, destination and mileage.

Other travel should be reported on the Tuscaloosa City Schools Travel Reimbursement form. **Exhibit #20**. This form also has to be approved by the principal/administrator, CSFO and coded with the appropriate account number. Travel is reimbursed according to IRS guidelines.

A. Central Office Check Procedures

All obligations of the system are to be paid by a computer generated check. (Off-line checks are prohibited). Only authorized system expenses are to be paid in this manner. **Checks should be properly safeguarded when not in use (stored and locked in a secure place).** All checks written (including VOID checks) should be kept on file in numerical order. A check should never be destroyed when an error is made; the check should be marked “VOID” and the signature portion of the check should be cut out. All checks should require two signatures, that of the Superintendent and Chief School Financial Officer. The proper handling of the system bank accounts is the primary responsibility of the Chief School Financial Officer.

1. Vendor change of payment method procedures Two methods of payments to vendors are offered:

- Check
- ACH (direct deposit)

When new vendors are enrolled in the accounting system they will receive a check unless otherwise specified. If a vendor requests a payment method change, personnel in the finance office are required to complete a multistep verification process and document the findings prior to making the changes.

We have implemented a simple and effective control called STOP-CALL-CONFIRM. If you receive a request via email or text to originate or change a payment, STOP your process, pick up the phone and CALL the requestor at a number you know (not the number in the email or text), and CONFIRM the request is legitimate

The following procedures are recommended:

1. Do not write checks to “Cash”.
2. Do not pay for items in advance of receipt of materials, supplies, or equipment.
3. Invoices and supporting documents should be attached to the check copy for filing.
4. Vendors should be paid on a timely basis. Late charges, penalties, and interest should be avoided by making payments by the due date.
5. Checks should be used in numerical order.
6. Checks must be secured at all times.
7. Voided checks must be retained for audit purposes. **Exhibit #21.**

8. Sales tax should not be paid on purchased from in-state vendors unless the items do not qualify for the sales tax exemption (school pictures, class rings, etc.).
9. School employees may not use the school's sales tax exemption for personal purchases. **Exhibit #15.**
10. Checks outstanding more than 60 days should be investigated

B. Invoices

An invoice must be obtained for each purchase order before payment is made. An **original** invoice must be secured to serve as a basis for issuing any check; **statements and fax copies are insufficient documentation from which to pay an invoice.** (Payments are not to be made from a statement in order to prevent duplicate payment and to ensure more accurate accounting records). The invoice must include the name and address of the vendor, a full description of the items purchased an itemized listing of prices, and the total amount to be paid. The person for whom the purchase is intended must sign off on the invoice before payment is to be made. The school should not allow partial orders of merchandise nor should back orders be allowed. **Payment of an invoice should never be made BEFORE all of the merchandise is received.**

Please be advised that city school boards are exempt from the payment of Alabama Sales Tax. However, the local school may pay rental tax if it is written in the contract.

The Principal/Accounting Supervisor must approve all invoices. **Cash expenditures are prohibited.**

After invoices are entered into batches, batch-listing reports are run and the batches are balanced. After balancing, the batches are merged. Invoices are then selected by due date and type. A projected cash disbursements register is run and checked against batch totals. Checks are then printed and sent to the central office bookkeepers for audit. The check register is run and general ledger files are undated. After audit, checks are disbursed as requested. Check copies are filed with original invoices in numerical order for state audit.

The corresponding supporting documentation and the invoice must be stamped paid. It is suggested that a rubber stamp (**ILLUSTRATION #4**) be used to document payment. Once an invoice is marked paid the check copy must be

stapled on top. Each month's paid invoices must be put in numerical order by check number and filed together.

ILLUSTRATION #4



If for any reason a check is outstanding for sixty (60) days, efforts must be made to ascertain that the check reached the proper party. The vendor should be contacted to verify the status of the check before the check is voided.

Gifts, prizes, or other merchandise obtained from the purchase of school items are the property of the school and the Tuscaloosa City Board of Education. School employees are prohibited from purchasing personal items through the school. School personnel will neither solicit nor accept funds or gifts from vendors.

C. 1099 Vendors

Payments made for services to individuals, who are not employees of the school system, or companies, must be reported as a 1099 Vendor. A 'Contract for Services' may be used.

Note: Payments made to any employee for services must be submitted to the Payroll Department.

The following payments are not reportable:

- (1) Payments made to a corporation.
- (2) Payments for merchandise.
- (3) Payments made as reimbursements or other expense allowance.

A 'W-9' should be completed and maintained on file at the Central Office for each individual or company that qualifies for a 1099 form.

D. Travel Expense Reimbursement

The Board of Education may approve certain personnel to receive reimbursement for travel expenses incurred for the Tuscaloosa City Schools. All persons eligible for travel and/or expense reimbursement must have prior written approval, i.e. Professional Development Form, along with a Professional Development Expense Agreement Form signed by the immediate supervisor and the superintendent or designee. No reimbursement shall be authorized for travel between the employee's residence and usual work place. Limits may be placed on the amount of authorized travel reimbursement. Personnel will be reimbursed at the established federal rate.

MEALS

Overnight stay is required to qualify for meal per diem. A per diem allowance will be used to reimburse employees for meals based on when they leave from/return to Tuscaloosa. Meal receipts should not be turned in as only the per diem allowance will be paid from the rates found at www.gsa.gov/portal/content/104877.

Approved Board of Education travel is made on the basis of reimbursement for actual and necessary expense incurred subject to the limitations set forth herein. **Approved travel requires a Professional Development Form prior to incurring any actual obligation/expenses. Exhibit #14.**

- Travel must be conducted the most direct route possible. However, an expressway route, for example, which involves more total mileage may result in a saving of personnel time which would make it, in effect, the most direct route available.
- The Supervisor and the employee can agree upon lesser amounts of reimbursements due to fund constraints, but a fund manager cannot reimburse for more than the stated amount in this travel document. If there is a change to the amount provided an employee, the agreement must be stated on the "Professional Leave Form" and signed by both the supervisor and the employee then submitted to the assistant superintendent of instruction for approval.
- Receipts are required for all expenses, such as taxi fares, limousine fares, parking, bridge tolls, and miscellaneous items. In the event of a lost receipt for which a duplicate cannot be obtained, a signed invoice may not be submitted. That amount cannot be reimbursed.
- An individual, who is assigned by their Supervisor to attend a national, regional, or state meeting, will be reimbursed for registration fees
- Baggage handling service (portage) may be reimbursed when actually incurred by an airline carrier.

- Reimbursement for mileage will be made for transportation expense incurred for use of personally owned vehicle (POV). Payments to friends or other individuals will not be allowed. No transportation costs will be allowed between an individual's residence and his/her school, even though official business is conducted between these two points. Local transportation costs incurred on official business requiring transport from one location to another, or any other such local travel will be allowed.
- The Board mileage rate is based on amounts established by the Internal Revenue Service. Reimbursement for transportation expense, incurred by use of a personally owned vehicle (POV), will be computed at this rate for actual mileage traveled in the performance of official duties. The initial point of departure shall be the individual's residence or school, whichever is nearer to the destination point. Actual odometer readings shall be reported, except for in-city travel between school locations, which must use the official mileage chart. Mileage for between-school travel is only paid to pre-approved individuals, whose job is to travel between schools. Personal mileage must be excluded in determining the mileage for which reimbursement is made. Point-to-point designations must be clearly identified on the expense statement. The authorized mileage rate must include the normal expense incurred in the operation of a personal vehicle. In addition, parking and toll expenses will be reimbursed for official travel in personal or school vehicles.
- Limousine service (or taxi fares, if less expensive to the Board) will be reimbursed for transportation between the individual's departure point and the common carrier's departure point, and between the common carrier's arrival point and the individual's arrival point, and the individual's lodging or meeting place. Reimbursement for travel by private automobile from the individual's residence to the airport will be allowed, and reimbursement for parking will also be allowed. Transportation costs by private automobile from the individual's residence to the nearest limousine pickup service will be allowed, and the actual cost of limousine service to the airport will be allowed. In traveling between lodging and meeting place, individuals are encouraged to use public conveyances when available. When such transportation is not available, reimbursement will be made for use of taxis. Receipts are necessary for transportation, and a point-to-point explanation is required for each reimbursement.
- Reimbursement will be made for lodging expenses, within reasonable limitations, incurred in hotel or motel (outside the Tuscaloosa/Birmingham Metro area) on presentation of a "paid" copy of the bill. Charges in excess of the per day cost at the hotel in which the conference is held must be explained in writing (i.e., "stayed at a different hotel in which the conference was held due to the hotel being full")

and reimbursement will only be allowed if the excess is approved by the CSFO. Personnel should be reimbursed for only actual costs expended, plus sales tax, unless specifically authorized by the Supervisor.

- When a room is shared with other Board employees on travel status, reimbursement will be calculated on a pro rata share of the total cost. However, when a pro rata share of lodging costs is claimed, the expense statement must show the name(s) of the Board employee(s) with whom the room is shared. The simplest method would be for each employee to ask for a separate bill for his/her share of the room cost. This process eliminates the need for cross-referencing expense statements. An individual on travel status accompanied by husband, wife, or other individual who is not an employee on travel status, will only be entitled to reimbursement at the single room rate.
- No receipts are required for meals. Gratuity will not be reimbursed as a separate item; it is included as part of the daily per diem rate. Transportation outside of the state will be by common carrier, unless specific authorization is received for use of personally owned vehicle, prior to the trip. When authorization for use of personally owned vehicle has been granted, reimbursement will be made in accordance with the provisions of Item 10. When out-of-state travel by private automobile is approved for an individual staff member, the transportation costs may not exceed tourist airfare or mileage, whichever is less, unless traveling by vehicle proves to be a lesser cost. Annual leave must be used for travel time in excess of the time required for air travel. No subsistence will be allowed while in such travel status. Subsistence will commence at the time the individual would have normally arrived at his/her destination by air travel in order to attend to official business. If two or more employees travel together, it may be more advantageous for the Board to authorize travel by private automobile.
- The use of a rental vehicle is discouraged; however, if absolutely necessary for business purposes, a compact or subcompact (unless otherwise approved) vehicle should be used.
- The board will not make cash advances for travel expenses.
- The “Travel Reimbursement Form” for travel within the local area (i.e., an employee who routinely travels from school to school) must reach the Finance Department for reimbursement with 10 days of the date incurred. Expense forms should not exceed a maximum of one calendar month of expenses. These reimbursements will be paid monthly from a travel reimbursement form which has been signed by the employee and the employee’s supervisor.
- The Finance Department will review the travel forms and documentation for compliance with policy and will make any necessary adjustments before processing for payment. Please note, all travel reimbursement forms should have

attached: any receipts for expenses other than food, conference agenda, online verification of mileage such as Google Maps or Mapquest, and an approved professional development form. All forms that are returned to the originator for corrections, additions, or omissions, etc. will be processed for payment in the next appropriate payment cycle.

- The employees must make their own airline reservations. Reservations should be coordinated at least three weeks in advance to receive the best rates. If reservations are not made three weeks in advance, an explanation must accompany the “Travel Form.” It is the employee’s responsibility to get the lowest rate possible.

All travel reimbursement must be based on a professional leave form from the employee that includes the date of the travel, points of travel, and the purpose of the travel. Receipts for registration charges for attending conferences, etc. must be submitted. These claims must be supported by paid receipts. Entertainment expenses incurred, personal items and alcoholic drinks will not be reimbursed. **The Superintendent must first approve in writing all travel expenses for the school Principals that are to be paid from school system funds.**

Travel cost are the expenses for transportation, lodging, subsistence, and related items incurred by board employees who are in travel status on official business of the board. The board’s travel policy provides for reimbursement and payments for travel costs of employees paid from federal funds that is consistent with the travel costs for board employees paid from state or local funds.

E. Conflict of Interest Policy

Generally, a conflict of interest exists when a board member, board employee, or agent of the board participates in a matter that is likely to have a direct effect on his or her personal and financial interests. A financial interest may include, but is not limited to, stock ownership, partnership, trustee relationship, employment, potential employment, or a business relationship with an applicant, vendor, or entity. A board member, board employee, or agent of the board may not participate in his or her official capacity in a matter that is likely to have direct and predictable effects on his or her financial interests.

A board member, board employee, or agent of the board will abide by the Federal and state laws and regulations that address conflict of interest standards. In general, the Federal rules provide that:

No employee, officer, or agent of the board shall participate in selection, or in the award or administration of a contract supported by Federal funds if he or she has a real or apparent conflict of interest. Such a conflict would arise when the employee, officer, or agent, any member of his or her immediate family, his or her partner, or an organization which employs, or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from the firm considered for a contract. The board's officers, employees, or agents will neither solicit nor accept gratuities, favors or anything of monetary value from contractors, potential contractors, or parties to subcontracts.

The board's conflict of interest policies include adherence to the Alabama Ethics Law, which defines conflict of interest as:

A conflict on the part of a public official or public employee between his or her private interests and the official responsibilities inherent in an office of public trust. A conflict of interest involves any action, inaction, or decision by a public official or public employee in the discharge of his or her official duties which would materially affect his or her financial interest or those of his or her family members or any business with which the person is associated in a manner different from the manner it affects the other members of the class to which he or she belongs.

A board member, board employee, or agent of the board may not review applications, proposals, or participate in the evaluation or selection process where his or her participation in the review process would create the appearance that he or she is: (a) giving preferential treatment; (b) losing independence and impartiality; (c) making decisions outside official and appropriate channels; or (d) harming the public's confidence in the integrity of the board.

Situations and circumstances presenting an actual conflict or the appearance of a conflict should be brought to the immediate attention of superintendent. A board employee, board member, or agent of the board who has knowledge of a possible conflict of interest should identify the conflict and notify the superintendent. The superintendent will document his or her actions related to the reported conflict of interest. Resolution can consist of disqualification, recusal, waiver, or other appropriate measures. Appropriate measures may include reporting a conflict of interest to the State Ethics Commission, the Alabama State Board of Education, or the appropriate federal agency.

PAYROLL

VI. PAYROLL OVERVIEW

Payroll is processed monthly using an exception based method. Exceptions include—but are not limited to—leave taken, additional hours worked (straight time/over time), extra pay earned, etc. Each cost center has one or more employees who have been assigned payroll responsibilities, usually the bookkeeper and/or a secretary. Assigned responsibilities include, but are not limited to, the procedures on the following pages. As the technology used for payroll processing advances, in depth training on the specifics of payroll processing is provided on an individual and/or group basis, as needed.

Payroll checks are issued on the last working day of each month. All full time employee contracts are paid over a 12-month period.

The beginning dates for issuance of payroll checks are as follows:

- 9-month personnel August 31
- 10-month personnel August 31
- 11-month personnel August 31
- 12-month personnel July 31

New employees are paid at the end of the month after the first time sheet, **Exhibit #18**, is submitted to payroll.

Each work week begins on a Monday and will end on a Sunday. A payroll with pay dates is distributed annually. Input Pay and supporting documentation is due at 10:00 am on Tuesday after the pay period ending date, unless otherwise notified by the Payroll Department.

All employees have access Harris School Solutions, **Exhibit #8**, to view/print individual payroll records at their convenience.

Questions regarding payroll checks should be directed to the bookkeeper. The bookkeeper should then contact the Payroll Department.

The Payroll Department/CSFO should be contacted immediately if an employee quits. This will eliminate the employee being overpaid.

Payroll Procedures

I. Record of time worked

- A. Support Employees** – support employees are required to use the time clock to record clock in/out times.
- a.** Time cards should be reviewed no less than once per week and employees notified immediately of missed punches using a Request for Time Clock Adjustment Form **Exhibit #17**.
 - b.** Time clock adjustments are due and should be posted within 48 hours of the missed punch.
 - c.** Follow up with employees without a punch in or out for a scheduled work day to determine if the employee was absent.
 - d.** Leave requests for days absent should be posted as soon as practical.
 - e.** Administrators, and employees, should examine time cards at the end of each pay period and sign to verify the accuracy of the document.
- B. Part Time Support Employees** – part time support employees are required to complete a written timesheet to record clock in/out times.
- Administrators and employees should examine Timesheets, **Exhibit #18**, at the end of each pay period and sign to verify the accuracy of the document.
 - Timesheets must be submitted to the Payroll Department by monthly deadlines to ensure prompt payment.

II. Leave Requests

A. Board Policy GBRI

- a. Sick Leave and Professional Leave
- b. Vacation and Personal Leave
- c. Longevity Leave

B. Leave Types & Signatures / Supporting Documentation required

Leave Type	Employee Signs	Administrator Signs	Supporting Document(s)
Sick	X		
Personal	X	X	
Longevity	X	X	
Vacation	X	X	
Professional	X	X	Exhibit #14
Jury Duty	X	X	Jury Summons and Certificate of Service
Accident at Work	X	X	Exhibit #13 and a doctor's note.

C. Leave Request for Employees

- a. An employee must take some form of leave when not performing his/her normal job function.
- b. The employee requesting leave must sign the leave form
- c. Leave is posted in increments of ½ or 1 full day.
- d. Leave Reports are transmitted to each worksite on a monthly basis. Availability of leave requested should be verified by the bookkeeper, and if applicable, documentation to support the type of leave taken secured.
- e. If the employee requests sick, personal, or vacation leave and does not have an adequate leave balance to cover the absence, the employee must select another type of leave and initial the change on the leave form.
- f. Inadequate leave balances will result in unpaid days.

1. Salaries paid by the local schools must include gross pay and matching benefits. If the person is a regular employee of the board, you should remit the stated percentage in addition to the gross to cover FICA, retirement and unemployment. If the person is not an employee, you should remit the stated percentage in addition to the gross to cover matching FICA and unemployment. Central Office will issue an invoice to the school for payment.
2. Additional salaries must follow TCS Policy and be approved by Central Office prior to the employee performing the work. The request should state the reason for payment, the employee's name, the amount of pay for the employee, a breakdown of the matching benefits, and the total amount due from the local school. Central Office will issue an invoice to the school for payment.
3. Employees should refer to the following Exhibits to request changes
 - withholding exemption, **Exhibit #1 ***
 - address information, **Exhibit #2 ***
 - AF Plan Serve 403B, **Exhibit #3**
 - BCBS dental information, **Exhibit #4**
 - direct deposit requests, **Exhibit #7**
 - employee deduction cancellation, **Exhibit #9**

***These forms can be changed and submitted online in ESS Harris, Exhibit #8.**

MISCELLANEOUS ITEMS

A. Off Campus Events / Activity Runs

Teachers often request approval to take students off campus during the school day as enhancement of academic content in fulfilling the course curriculum. Voluntary contributions may be requested to pay the costs of transportation, meals or admission charges. The **voluntary nature** of the contribution must be clearly stated in the request for the Off-Campus Event costs. Non-payment of requested contributions cannot be used against a student and the student must be provided the same participation as if payment was made on behalf of the student.

Off Campus Events during the school day cannot generate a profit but may establish a per student amount that exceeds the individual student costs to provide the funds for the non-paying students, if the costs for the non-paying students are not paid by private sources or non-public school funds. Additional costs should be considered in establishing the per student Off Campus Event amount to accommodate for special needs students.

Documents providing information about the Off-Campus Event to parents and guardians should include information on the disposition of excess Off-Campus Event funds paid for the students including the cancellation or postponement of the Off-Campus Event; a student's inability to participate in the Off-Campus Event due to absence, illness, or disciplinary action; and, requirements to receive a refund for the Off-Campus Event payment.

The local school board office can provide guidance on student meals, transportation, and approval procedures. School board policies may place limitations and restrictions on school Off Campus Events.

Student trips that extend overnight, are held outside of school hours, or are held on a day that school is not in session are considered extra-curricular activities. Generally, extra-curricular activities are not subject to the requirements to provide participation for non-paying students.

During the school day—Off Campus Event

After school hours at Night or on Weekends—Extra Curricular Activity

Off Campus Events should be submitted using the Transportation Request Platform and approved by the Transportation Department two weeks prior to the date of the activity.

A monthly invoice will be issued to the school for reimbursement on the activity trips that are to be paid by the local school.

B. Academic Incentives for Students

Amendment 558 of the Alabama Constitution permits the use of public funds to promote educational excellence **by students**. Students may receive food items (but not foods of minimal nutritional value), school supplies, admissions, T-shirts publicizing school academic accomplishments and other provide tangible incentives for attendance, honor rolls, test scores, and other academic achievements. Academic excellence may also be recognized with plaques, trophies, and award banquets. Academic incentives with a significant monetary value may be provided to a group of students or by selecting individual recipients. (Scholarships and tuition for programs outside of the schools' academic program are not permitted unless non public funds are used.) If public funds are used, procedures for providing academic incentives to students should be established at the beginning of the school year and a copy sent to central office and should include:

1. Action required for a student to receive an incentive.
2. Relationship of the required action to educational excellence.
3. Description of the planned incentives. (Laptop, gift card, etc.)
No cash.
4. Process for determining the incentive recipients.

Academic incentives, whether purchased with school funds or donated by other entities or private sources, should be secured until provided to the incentive recipients. The student receiving the incentive should sign a form documenting the student's receipt of the academic incentive, excluding those items of insignificant value. The school official that is giving the incentive to the student, along with a witness should also sign and date the form.

Amendment 558 of the Alabama Constitution also permits the use of public funds to recognize significant contributions to education by faculty, staff and the public in the form of trophies, plaques or academic banquets.

C. Guidelines for School Related Organizations

1. Student Organizations

Student clubs and classes are recognized as school activities. The student officers and Faculty Sponsor operate the organization while the school Principal acts in a fiduciary capacity over the organization's funds. The school's accounting records contain a separate account to record the financial operations of each student organization. Income from the student organization is recorded by receipts and deposited in the school bank account. The school Principal approves the purchase orders and the School Bookkeeper maintains the supporting documents for the expenditures.

Some organizations consisting of students from the school may not be school activities. Some students belong to social organizations that operate off campus. Community recreation leagues may consist solely of the school's students and operate under other entities that are not under the control of the school. Although the activities of these organizations may benefit the school's students, these organizations have a separate employer identification number (EIN), a separate mailing address, and maintain their own records and accounts.

2. Athletics

School athletics are extra-curricular activities that must be under the control of the school Principal. Coaches and other school employees cannot maintain a separate bank account that supports, or benefits from, a school extra-curricular activity. Funds received to support an athletic activity at a school from Sponsors, Vendors, or other sources must be included in the school's financial records under the fiduciary control of the school Principal. Funds from gate receipts and other sources may be recorded in one or more separate accounts for a particular sport in the school's financial records. However, a separate account for each sport is not required. When athletic events are held on locations other than school property, the school Principal's control over the financial operations of the event, including ticket sales, concessions and parking fees, will be determined by agreement with the entity in control of the event location.

3. Parent Organizations (PTA/PTO)

Parent and Parent/Teacher organizations provide a vital role in the education of students. In Alabama public schools, the PTA and the PTO are the most common parent organizations. Many Parent organizations join a national organization that serves the individual school organizations. Each of the national organizations publishes guidance for the financial operations of the individual school organizations. These organizations must have a separate employer identification number (EIN) and a separate mailing address in order to maintain their own records and accounts outside the control of the school. However, these organizations will become school activities if:

- a. Both parties mutually assent to the fiduciary control of the Principal.
- b. A school employee leads the fund-raising or maintains the accounting records for the organization.

Specific Requirements:

Parent organizations (PTA/PTO) that maintain financial operations outside the control of the school could create a negative image for the school by failing to maintain proper accounting controls. Accountability for the funds these organizations control includes an agreement between the school and the organization that:

- a. The organization has obtained an employer identification number from the IRS.
- b. The organization provides a report of the annual audit of the organization to the school.
- c. The organizations make its financial records available to the school's auditors and authorized school employees upon request. d. The organization provides required financial reports.
- e. **The organization provides proof of a fidelity bond for the treasurer or treasurer's designee.**
- f. The organization will not provide any payment or benefit to a school employee (or a family member of a school employee) in violation of the State Ethics Law.

4. Booster Organizations

All school sponsored extra-curricular activities must be under control of the school. However, Booster organizations are often formed to support the operations of these activities in a variety of ways. While providing additional financial support for a particular extra-curricular activity, the volunteers in the Booster organizations also enhance community support that often extends to benefit all of the students at a school. Generally, the activities for Booster organizations are considered non-public funds. However, these organizations will become **public school funds** if:

- a. A **school employee** serves/holds a leadership position in the organization
- b. A **school employee** is involved with fund-raising or maintains the accounting records for the organization.

D. Month End Close

The financial records of the local school are public records and should be made available to any person(s) upon request. PTA Officers and Trustees should receive quarterly or semi-annual financial reports. Monthly activity reports should be distributed to all teacher/sponsors.

E. Disposition of Records Exhibit #6

Public records must be kept in the office where created or in a depository approved by the state or local records commission. Local schools have the responsibility to administer the policies of the local board of education and the State Department of Education. This includes the responsibility of adhering to the minimum retention period for records created or maintained by the local schools. **Local schools should forward their 'Local Government Records Destruction Notice' to the local board of education for approval and then the notice should be forwarded to the Alabama Department of Archives and History, Records Analysis and Appraisal Division. Any records involved in litigation should be retained until the case is resolved.**

Uniform Accounting System for Local Schools Financial Records

The local schools financial records are created to document adherence to requirements made by the Board as well as to provide a sound record keeping system for each school year. **All financial transactions of the school system should be retained upon the release of three audit reports and settlement of any claims due before being destroyed.**

F. Fixed Assets

A fixed asset or capital asset is defined as having a useful life of one year or more and acquired at a specified dollar amount greater than \$5,000.00.

(Personal property with a value of \$1,000.00 to \$5,000.00 and computers are identified and tagged for control purposes.)

Purchases made by the local school (including items purchased with club, class, or PTA funds) and donated items must be properly accounted for and documented on the 'Fixed Asset Inventory' form and forwarded to the Central Office accounting department with supporting documentation as requested on the form. An inventory control number decal should be assigned and affixed to each piece of equipment that is classified as fixed assets. Purchases made by the Central Office do not need to be documented on the Personal Property Inventory form.

G. Disposition of Fixed Assets

The Tuscaloosa City School System may at times have property that is obsolete and no longer used or needed. Before the property is disposed as surplus, the Tuscaloosa City Board of Education and the Superintendent should determine whether it may be utilized by another school or department. No fixed assets of the school system may be disposed of without board approval. Personal property (equipment) is disposed of by submitting a written request that includes the following:

- (1) Reason for removing item from fixed assets
- (2) Description of item

- (3) Decal number
- (4) Serial number

Acceptable reasons for removing items from fixed assets:

- (1) When any fixed asset reaches a point where it is no longer usable, or when it is broken beyond repair, the Principal/Administrator may ask permission to “scrap” the item.
- (2) When any fixed asset is stolen, the theft must be reported to Central Office. Unless there is evidence of forced entry (visible signs of a break-in) a fixed asset cannot be classified as being disposed of by theft. Any break-in should be reported to the local law enforcement agency, and a copy of their report sent to the Central Office. State property insurance requires a copy of the investigation report.
- (3) Any fixed asset damaged or destroyed by lightning must be reported to Central Office.

H. Procedures for Surplus Designation

When a school or department determines that property is no longer usable, procedures should be followed to have the property designated as surplus or obsolete, removed from the property records, and disposed of according to policy.

- (1) Complete and submit a ‘Fixed Asset Change or Disposition Form’ detailing the property to receive designation, to the office of the Chief School Financial Officer.
- (2) The Chief School Financial Officer shall prepare a report of all requests for disposals and submit the report to the Board of Education during the following month’s Board of Education meeting.
- 3) If the Board of Education votes to approve the designation, the property shall be scheduled for pickup and disposed of in a manner that is in the best interest of the Tuscaloosa City Schools.

(4) The pickup of designated property shall be scheduled and coordinated with the Director of Facilities. It is the school Principal's responsibility to have all property designated for pickup assembled together and placed in an easily accessible location before the scheduled pickup time.

I. Method of Disposal

The Purchasing Department shall be responsible for the sale of surplus and obsolete property. Sales may take place in one of the following manners:

- (1) Sealed bids
- (2) Public auction
- (3) Sale to another local unit of government for a fair market price
- (4) Government Deals

Criteria for determining the manner of disposal shall include location of the property, quantity, quality, and availability of clientele, and time limit in which property must be moved. The Tuscaloosa City School Board has the right to reject any or all bids for school surplus or obsolete property, subject to the following:

- (a) Fair market value
- (b) Retention cost
- (c) Dynamics of the marketplace

J. Investment Policy

This investment policy applies to all financial assets of the Tuscaloosa City Board of Education. These funds are accounted for in the District's Comprehensive Annual Financial Report. In addition, any new fund titles created by the Board, unless specifically exempted, will be covered by this policy. This local policy pertains to the funds and investment instruments permitted by the laws of Alabama as relates to local Boards of Education. In the State of Alabama, Boards of Education generally follow the guidance found in the Code of Alabama 1975, Section 19-3-120 and 19-3-120.1.

OBJECTIVES

The objectives of the District's investment policy are as follows:

1. Safety of principal is the foremost objective of the investment policy of the Tuscaloosa City Board of Education. Each investment transaction shall seek to first insure that principal losses are avoided.
2. The District's investment portfolio shall remain sufficiently liquid to enable the District to meet all operating requirements which might be reasonably anticipated.
3. The investment program shall seek to augment returns while being consistent with risk limitations of the District, the state law restrictions, the cash flow characteristics of the District, and prudent investment principles.
4. The District's investment portfolio shall be diversified with respect to maturity, security types, and /or financial institutions to avoid incurring unreasonable or avoidable risk to principal or liquidity of the investments.

DELEGATION OF AUTHORITY

Management responsibility for the investment program is hereby delegated to the Chief School Finance Officer. In the event of the extended absence or replacement of the investment official, the superintendent, or his designee, shall conduct the District's investment operations. A system of internal controls shall be documented in writing. The controls shall be designed to prevent losses of public funds arising from fraud, employee error, and misrepresentation by third parties, unanticipated changes in financial markets, or imprudent actions by employees of the District.

PERMISSIBLE INVESTMENTS/DEPOSITORY INSTRUMENTS

Investment instruments authorized for purchase by the District are limited to:

1. Certain obligations of the United States or its agencies
 - a. Treasury Bills with maturities of twelve months or less
 - b. Treasury Notes with maturities of eighteen months or less for investment funds from debt service and capital improvement accounts, and with maturities of twelve months or less for all other investments.
 - c. Bonds or other interest-bearing obligations of the United States of America, or payment of which the United States of America has guaranteed as to both Principal AND Interest.
 - d. Bonds issued by the Federal Land Bank

- e. Bonds or other interest-bearing obligations of any state of the United States of America.
2. General Obligation Bonds of any county of the State of Alabama
3. Interest-bearing general obligation bonds/warrants of any Board of Education of any county or municipality of the State of Alabama secured by pledge of the three-mill school tax.
4. Promissory Notes, bonds or other indebtedness secured directly or collaterally by mortgage or trust deed which is a first lien.
5. Insured or collateralized certificates of deposit with maturities of twelve months or less.
6. Overnight repurchase agreements with approved master repurchase agreement.
7. Fully collateralized interest-bearing sweep accounts.
8. Common trust fund or other collective investment fund agreements maintained by any national or state chartered bank, trust company or savings and loan association.

DIVERSIFICATION

It is the policy of the District to diversify its investment portfolio. Assets shall be diversified to eliminate the risk of loss resulting from over-concentration of assets in a specific maturity, a specific issuer, or a specific class of securities. Portfolio maturities shall be staggered in a way that avoids undue concentration of assets in a specific maturity sector. Maturities shall be selected which provide stability of income and reasonable liquidity.

COMPETITIVE SELECTION OF INVESTMENT INSTRUMENTS

All investments of the Tuscaloosa City Board of Education will be on a competitive basis. Competitive quotes for various investments will be obtained from qualified financial institutions. The Tuscaloosa City Board of Education will then choose what best fits its portfolio based on the maturity required, liquidity requirements, the current makeup of the portfolio and the offered rate.

COLLATERALIZATION

All deposits of the Tuscaloosa City Board of Education must be secured by pledged collateral in an amount greater than the highest balance during any month, or deposited with a Qualified Public Depository of the Security for Alabama

Funds Enhancement (SAFE) Program, according to Sections 41-14A-2 through 41-14A-6, 41-14A-8, and 41-14A-9, Code of Alabama 1975, as amended.

Acceptable collateral would be:

United States

1. Any direct obligation.
2. Any agency or instrumentality of the United States. This includes Commodity Credit Corporation Certificates.

Other States

1. Any general obligation bonds or securities issued by any state of the Continental United States.
2. Any instrumentality of any state in the Continental United States having a rating of "A" or better by Moody's (this does not include political subdivisions such as counties, cities, etc.).

State of Alabama

1. Any general obligation bonds.
2. Any agency or authority of the State of Alabama.

Alabama County

1. Any general obligation issue.
2. Gas Tax warrants.
3. County Board of Education warrants.
4. Obligations secured by pledge of the special road, bridge and public building tax.

Alabama Municipality

1. Any general obligation issue.
2. Electric, natural gas, water and sewer revenue bonds issued by the city or any board created by the city.
3. Board of Education warrants.

K. Fund Balance Reporting and GASB Statement No. 54 (Effective 9/30/11)

Purpose: The following policy is necessary to address the implications of Governmental Accounting Standards Board (GASB) Statement No. 54,

Fund Balance Reporting and Governmental Fund Definitions. The objective of this statement is to enhance the usefulness of fund balance information by providing clearer classifications and consistency among governmental agencies.

Governmental Fund Definitions. The following definitions will be used in reporting activity in governmental funds. Based on actual circumstances and activity, the Board may or may not report all fund types in any given reporting period.

The General Fund is used to account for the general operations of the Board and to report all financial resources not accounted for and reported in another fund.

Special Revenue Funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

Debt Service Funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest, both current year and the carryover or accumulation for future years' payments. Debt Service Funds are used to report resources that are legally mandated.

Capital Projects Funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

Fund balances will be reported in governmental funds under the following five categories using the definitions provided by GASB Statement No. 54:

1. Non-spendable fund balances include amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained in-tact. Examples of non-spendable fund balance reserves for which fund balance shall not be available for financing general operating expenditures include: inventories, prepaid items, and long-term receivables.

2. Restricted fund balances consist of amounts that are subject to externally enforceable legal restrictions imposed by creditors, grantors, contributors, or laws and regulations of other governments; or through constitutional provisions or enabling legislation. Examples of restricted fund balances include: restricted grants and bond indebtedness.
3. Committed fund balances consist of amounts that are subject to a purpose or constraint imposed by formal action of the Board before the end of the fiscal year and requires the same level of formal action to remove the constraint.
4. Assigned fund balances consist of amounts that are intended to be used by the school system for specific purposes. The Board authorizes the Superintendent or Chief School Finance Officer to make a determination of the assigned amounts of fund balance. Such assignments may not exceed the available (spendable, unrestricted, uncommitted) fund balance in any particular fund. Assigned fund balances require the same level of authority to remove the constraint.
5. Unassigned fund balances include all spendable amounts not contained in the other classifications. This portion of the total fund balance in the general fund is available to finance operating expenditures.

When expenditure is incurred for purposes for which both restricted and unrestricted (committed, assigned, or unassigned) amounts are available, it shall be the policy of the Board to consider restricted amounts first. When an expenditure is incurred for the purposes for which amounts in any of the unrestricted fund balance classifications could be used, it shall be the policy of the Board that committed amounts would be reduced first, followed by assigned amounts and then unassigned amounts.

The Board of Education along with the Superintendent and Chief School Finance Officer will periodically review all restricted, committed, and assigned fund balances. The Chief School Finance Officer will prepare and submit an annual report of all restricted, committed and assigned funds for the Board of Education.

L. Audit Reports

Audit reports are records created/maintained to document the findings of the independent auditor (Department of Public Examiners) on the financial activities and operations of a local school. Information available in these records includes school name, audit period, findings, comments, recommendations, schedules, and exhibits.

M. State Ethics Act

The Principal and other employees should adhere to the State Ethics Act, particularly Code of Alabama (1975), Section 36-25-5, which provides that “no public official or employees shall use an official position or office to obtain direct personal financial gain for him/herself, or his/her family, or any business with which he/she or a member of his/her family is associated unless such use or gain is specifically authorized by law.” Section 36-25-5 provides that “expense associated with social occasions afforded public officials and employees shall not be deemed a thing of value within the meaning of this section or prohibited thereby.” There is general agreement that the acceptance of items donated to the school such as pens, pencils and note pads, which are distributed for advertising purposes, would not violate the Ethics Act as long as such items are used by the school and are considered to be the property of the school. This section has been generally interpreted to mean that public officials or employees should not solicit or accept a thing of value that would influence their official actions.

The local school board office can provide guidance on collections from students for meals, snacks, and refreshments; library fines; student parking; charges for participating in extra-curricular activities; summer school; day care; weekend, before school and after school programs; dual enrollment programs; tutoring; and requests for donations from school vendors.

Gifts

The full opinion is available for you to review on the [Alabama Ethics Commission website](#) (Opinion 2011-12, pages 13-17).

Please find below some guidance as a result of the opinion:

Not allowed:

- Hams,
- Turkeys
- Gift cards with a specific monetary value

Allowed for public offices:

- Consumable items may be provided for the enjoyment for office workers or staff, such as pecans, fruit baskets, cookies, cheese plates, etc.
- Allowed for individual teachers:
 - fruit baskets, homemade cookies, etc.
 - Christmas ornaments of little intrinsic value
 - coffee mugs filled with candy or of a holiday nature
 - any item that the teacher may use to assist him in the performance of his teaching duties, e.g. notebooks, school supplies, etc.
 - CDs or books of a nominal value, scarves, etc.

Each of these examples are described as having “de minimis value”—defined as something so small that accounting for it would be unreasonable. While no specific dollar amount is given, a reasonable guideline would be a gift valued at less than \$32 per occasion and to an aggregate of \$64 or less per calendar year.

N. Federal Programs

Federal Programs are required to follow all State and Federal mandated policies and procedures (refer to EDGAR). ES-2’s are to be filed in a timely manner monthly when funds are available thru SDE E-Gap system.

The board will minimize the time between the receipt of federal funds from the United States Treasury, the Alabama Department of Education, or other pass-through entity, and the disbursement of the federal funds. Federal funds will only be requested to meet immediate cash needs as follows:

- Reimbursement not covered by prior receipts and;
- Anticipated disbursements that are generally fixed, such as monthly program salaries and benefits; or,
- Disbursements will be made within fifteen business days after receipt of funds
- The Chief School Financial Officer (CSFO) will maintain financial records that account for the receipt, obligation, and expenditure of each federal program fund
- Cash balances for each federal program fund and for the aggregate of all federal program funds will be monitored daily by the Chief School Financial Officer or designee
- Board procedures to minimize the cash balances in federal program funds are expected to prevent the aggregate cash balances of federal program funds from earning \$500 or more for the fiscal year if maintained in interest-bearing accounts. The federal program funds, with the exception of Child Nutrition Program funds, will not be maintained in an interest-bearing bank account if the Chief School Financial Officer determines that banking requirements for minimum or average balances are so high that an interest-bearing account would not be feasible. Federal program funds will be maintained in insured checking accounts that are subject to the state requirements for public deposits in the SAFE program.

Federal Grants

The System for Award Management (SAM) is utilized for certain Federal Grant awards. SAM.gov is the official portal. The CSFO and/or designee will maintain a login and access in SAM.gov.

Suspension and debarment monitoring of vendors doing business as part of Federal Grant awards will be performed periodically in SAM.gov. Recipients and subrecipients are subject to the nonprocurement debarment and suspension regulations implementing Executive Orders 12549 and 12689, as well as 2 CFR part 180. The regulations in 2 CFR part 180 restrict making Federal awards, subawards, and contracts with certain parties that are debarred, suspended, or otherwise excluded from receiving or participating in Federal awards.

O. Gift Cards

Gift cards have the same risks and vulnerabilities as cash, and as such must be secured and handled using existing cash handling policies and procedures.

You must track gift card distribution using with, at a minimum, the following information:

- What the gift card is for (e.g., iTunes, Starbucks)
- Program name (OSR, ADECE, etc.)
- The dollar amount of the gift card
- The gift card number
- To whom the gift card was given
 - *For students, provide the student ID*
 - *For parent/guardians, printed name and signature*
- Purpose of the gift card and how/why the recipient was chosen (e.g., reward for perfect attendance, random drawing as incentive for community engagement participation)
- Date the gift card was provided to the recipient and name of the TCS staff who provided it
- Printed name and signature of
 - *TCS employee providing the Gift Card*
 - *Parent receiving the Gift Card*
- If the gift card was provided at an event (e.g., a community engagement event), keep with the spreadsheet a flyer invite for the event.
- After the authorized gift cards are distributed, the tracking form shall be reviewed and approved by the school or department administrator prior to requesting approval for additional gift cards.

All gift card documentation must be kept in an accessible location - for at least three years so it can be easily located and provided to internal or external auditors, CSFO or Superintendent when requested.

According to the IRS, gift cards are equivalent to cash and accordingly considered wages that are subject to taxation. Therefore, gift cards may never be purchased for employees but may be purchased in the following circumstances:

- *To meet the immediate needs of homeless students only*
- *If a grant agreement explicitly provides for gift cards*
- *With pre-approval of the Chief School Financial Officer*

PROCEDURES FOR EXPENDITURES OF STATE INSTRUCTIONAL SUPPORT FUNDS

A. Budgeting Requirements

Classroom instructional support may be defined as library enhancement, classroom materials and supplies, professional development, technology and other classroom instructional support approved by the State Board of Education.

Budget Committee

- Composed of five members-consisting of four teachers and principal (or principal's designee)
- Teachers on committee shall be elected annually by secret ballot by majority vote of the teachers voting at each school
- Committee must elect chairperson and secretary
- Minutes must be kept of the meetings
- Budget committee shall propose budget for classroom instructional support
- Budget for technology and professional development shall be consistent with latest plan developed at local school level and submitted by the local board to the State Superintendent of Education
- Media specialist must be consulted in budgeting library enhancement funds

Budget

- Must outline common purchases and must specify the common items which may be purchased
- Must specify the amount to be allocated for each teacher
- "Proposed Budget" submitted to teachers at annual meeting
- Majority must approve budget.
- Must have at least two work days to review proposed budget before vote
- Any budget not approved by majority must return to the budget committee for revision

B. Purchasing Card Program

The use of purchasing cards requires the Tuscaloosa City Board of Education to utilize a voucher system to account for expenditures for classroom instructional support. **Ala. Code s 16-1-8.1 (as amended by Act No. 99-389)** offers the voucher system as an alternative to purchasing classroom instructional support under the Alabama Competitive Bid Law. Purchases made for classroom instructional support under the voucher system are limited to items costing \$15,000 or less per item.

The Tuscaloosa City Board of Education requires all local schools to participate in the Purchasing Card Program thereby giving each certified employee the opportunity to utilize the purchasing card. Certified employees wishing to use the purchasing card will receive the “Purchasing Card Agreement”. The employee should read and sign the Purchasing Card Agreement and return a signed copy to the local school bookkeeper. The local school bookkeeper should have each employee sign upon receipt, and return, of the purchasing card.

Receipts (and any supporting documentation) should be turned in daily. Supporting documentation can include itemization of purchases (if not detailed on the receipt) and explanations justifying purchases that could appear questionable. The local school may find a receipt folder for each cardholder to be beneficial.

The local school will receive a detailed weekly statement. The bookkeeper should reconcile the weekly statement to the receipts.

A receipt may need to be distributed to more than one journal number. The journal number breakdown total should match the weekly statement total.

EXTENDED DAY PROGRAM

VIII. EXTENDED DAY PROGRAM

The Extended Day Enrichment Program is a service provided by the local school. This program is also an additional way to generate revenue for the school. Emphasis and attention are directed towards providing a safe, educational, and psychological environment for the children.

A staff including a manager is responsible for the daily operations of the Extended Day Enrichment Program. The responsibility of the manager is to supervise the employees, coordinate the activities for the children, purchase supplies and materials needed for the program, and provide the necessary information to the appropriate parties. It is the responsibility of the manager to maintain accurate time sheets, **Exhibit #10**, for all daycare employees and to return the time sheets to the local school bookkeeper.

The Registration Form and Identification, Health and Emergency Information Form should be completed and maintained for each child.

Monies received should be posted to the Procure system and deposited daily and should also be receipted utilizing the NextGen Receipt Module.

Each Extended Day Enrichment Program employee shall clock in and out utilizing the time clock system. The monthly payroll should be processed by the local school bookkeeper. EDP employees will be paid on the last working day of the month. Checks will be distributed with regular payroll.

The Principal is responsible and accountable for all funds received and expensed regarding the Extended Day Enrichment Program. All funds regarding the Extended Day Enrichment Program are **public funds** and fall under the guidelines and restrictions for public fund usage given by the Tuscaloosa City Board of Education.

Schools in Tuscaloosa City School System are authorized to operate an Extended Day Program according to the following provisions:

1. Each Principal will designate a local school administrator in charge of the program's operation as a part of that administrator's regular job responsibilities during his/her regular contract period. During the summer periods when no other administrator is available, the Principal is in charge of the program.
2. Students in the programs must be enrolled in Tuscaloosa City Schools.

3. Students are subject to the same rules and regulations that apply to the regular day, to include abiding by all provisions of the Tuscaloosa City Schools Code of Conduct.
4. Charge for enrollment is determined by school site
5. Off Campus Events are not allowed in Extended Day programs or during intercessions. Off Campus Events are allowed during the summer.
6. Workers will be paid in accordance with salary schedules approved by Board of Education on an annual basis.

Applicants will apply directly with Extended Day Director. Workers will be selected by the Director, employed by the Board upon the recommendation of the Superintendent, and supervised by the Director and administrator in charge of the program.

Workers 18 years and older will undergo criminal background checks.

Workers under 18 yrs. of age (ages 16-17) will not work alone with students.

Part-time workers will work no more than 19 hrs/week.

FORMS

INDEX

Exhibit # 1	– A-4 Employee’s Withholding Exemption Certificate	page 85
Exhibit # 2	– Address Change Notification	page 86
Exhibit # 3	– AF Plan Serve 403B Changes	page 87-88
Exhibit # 4	– BCBS Dental Information Changes	page 89
Exhibit # 5	– Contractor Packet	page 90-96
Exhibit # 6	– Disposition of Records	page 97-99
Exhibit # 7	– Direct Deposit	page 100
Exhibit # 8	– Employee Self Services Instructions	page 101
Exhibit # 9	– Employee Deduction Cancellation	page 102
Exhibit #10	– Extended Day Pay Log	page 103
Exhibit #11	– In City Travel	page 104-105
Exhibit #12	– LA-6 Invoice	page 106
Exhibit #13	– On the Job Injury	page 107-109
Exhibit #14	– Professional Development	page 110-111
Exhibit #15	– TCS Sales Tax Exempt Form	page 113
Exhibit #16	– Ticket Sales Accountability Report	page 114
Exhibit #17	– Time Clock Adjustment	page 115
Exhibit #18	– Time Sheet	page 116
Exhibit #19	– Transfer of Funds	page 117
Exhibit #20	– Travel Reimbursement	page 118-119
Exhibit #21	– VOID Check Request	page 120
Exhibit #22	– W-4 Employee’s Withholding Allowance Certificate	page 121
Exhibit #23	– Journal Voucher	page 122
Exhibit #24	– Fundraiser Form	page 123

THIS FORM MAY BE REPRODUCED.

Employee: Complete Form A-4 and file it with your employer. Otherwise, tax will be withheld without exemption.

Employer: Keep this certificate on file. If an employee is believed to have claimed more exemptions than that which they are legally entitled to claim, the Department should be notified. Any correspondence concerning this form should be sent to the AL Dept of Revenue, Withholding Tax Section, PO Box 327480, Montgomery, AL 36132-7480 or by fax to 334-242-0112. Please include contact information with your correspondence.

Penalties: Section 40-18-73, Code of Alabama 1975. Every employee, on or before the date of commencement of employment, shall furnish his or her employer with a signed Alabama withholding exemption certificate relating to the number of withholding exemptions which he or she claims, which in no event shall exceed the number to which the employee is entitled. In the event the employee inflates the number of exemptions allowed by this Chapter on Form A-4, the employee shall pay a penalty of five hundred dollars (\$500) for such action pursuant to Section 40-29-75.

Exempt Status: Military Spouses Residency Relief Act. This exemption applies to a spouse of a US Armed Service member who is present in Alabama in compliance with military orders and who maintains domicile in another state. Employee should provide their employer with valid military identification and a copy of a current leave and earnings statement or Form DD-2058. Complete line 6 on front of Form A-4 if you qualify for this exemption.

Exempt Status: No tax liability. An exemption from withholding may be claimed if you filed an Alabama income tax return in the prior year, had a zero tax liability on that return, and you anticipate a zero tax liability on your current year return. If you had any tax withheld in the prior year and did not receive a full refund of that amount, you will not qualify and should complete the front of Form A-4.

CHANGES IN EXEMPTIONS: You may file a new certificate at any time if the number of your exemptions INCREASE. You must file a new certificate within 10 days if the number of exemptions previously claimed by you DECREASES for any of the following reasons:

- (a) Your spouse for whom you have been claiming exemption is divorced, legally separated, or claims her or his own exemption on a separate certificate.
- (b) You no longer provide more than half of the support for someone you previously claimed a dependent exemption for.

DECREASES in exemption, such as the death of a spouse or dependent, will not require the filing of a new exemption certificate until the following year.

DEPENDENTS: To qualify as your dependent (Line 4 on other side), a person must receive more than one-half of his or her support from you for the year and must be related to you as follows:

Your son or daughter (including legally adopted children), grandchild, stepson, step-daughter, son-in-law, or daughter-in-law;

Your father, mother, grandparent, stepfather, stepmother, father-in-law, or mother-in-law;

Your brother, sister, stepbrother, stepsister, half brother, half sister, brother-in-law, or sister-in-law;

Your uncle, aunt, nephew, or niece (but only if related by blood).

PLEASE CUT HERE

FORM

A-4

REV. 11/10

ALABAMA DEPARTMENT OF REVENUE

Employee's Withholding Exemption Certificate

EMPLOYEE'S FULL NAME

SOCIAL SECURITY NO.

HOME ADDRESS

CITY

STATE

ZIP CODE

SIGNED

DATE

Under penalties of perjury, I declare that I have examined this certificate and to the best of my knowledge and belief, it is true, correct, and complete. See reverse side for penalty details.

HOW TO CLAIM YOUR WITHHOLDING EXEMPTIONS

1. If you claim no personal exemption for yourself and wish to withhold at the highest rate, write the figure "0", sign and date Form A-4 and file it with your employer.

2. If you are SINGLE or MARRIED FILING SEPARATELY, a \$1,500 personal exemption is allowed. Write the letter "S" if claiming the SINGLE exemption or "MS" if claiming the MARRIED FILING SEPARATELY exemption.

3. If you are MARRIED or SINGLE CLAIMING HEAD OF FAMILY, a \$3,000 personal exemption is allowed. Write the letter "M" if you are claiming an exemption for both yourself and your spouse or "H" if you are single with qualifying dependents and are claiming the HEAD OF FAMILY exemption.

4. Number of dependents (other than spouse) that you will provide more than one-half of the support for during the year. See instructions for dependent qualifications.

5. Additional amount, if any, you want deducted each pay period. \$

6. **Exempt Status:** If you meet the conditions set forth under the Military Spouses Residency Relief Act and will have no Alabama income tax liability, skip lines 1-5, write "EXEMPT" on line 6, sign and date Form A-4 and file it with your employer. See instructions on the back of Form A-4 for the documentation you must provide to your employer in order to qualify.

7. **Exempt Status:** If you had no Alabama income tax liability last year and you anticipate no Alabama income tax liability this year, you may claim an exemption from Alabama withholding tax. Skip lines 1-6, write "EXEMPT" on line 7, sign and date Form A-4 and file it with your employer. See instructions on the back of Form A-4 to be sure you qualify.

LINE 8 BELOW TO BE COMPLETED BY YOUR EMPLOYER

8. TOTAL EXEMPTIONS (Example: Employee claims "M" on line 3 and 2 on line 4. Employer should use column headed M-2 in the Withholding Tax Tables and Instructions for Employers.)

EMPLOYER NAME

EMPLOYER FEIN

EMPLOYER STATE ID



Address Change Notification

Retirement Systems of Alabama
PO Box 302150, Montgomery, Alabama 36130-2150
877.517.0020 • 334.517.7000 • www.rsa-al.gov



Your SSN

--	--	--	--	--	--	--	--	--	--

Check One: ☐ ERS ☐ TRS ☐ JRF ☐ Non-RSA members who only have an RSA-1 account

Your New Information

*This will change your
home address with
ALL RSA accounts
and any distribution
payments that are
mailed to your home
address.*

Name _____
First Middle/Maiden Last

Address _____
Street or P.O. Box City State ZIP Code

Daytime Telephone (_____) Email Address _____

Date of Birth _____

Effective Date of New Address _____ (Month/Day/Year)

Previous Address Information

Previous Address _____
Street or P.O. Box City State ZIP Code

Previous Telephone (_____) Previous Email Address _____

Sign Here →

Your Signature _____ Date _____

Note: You can also change your address online through Member Online Services at <https://mso.rsa-al.gov>.

For expedited address change, fax to 877.517.0021



Part-Time and Contracted Employee Online Paperwork Request Form

Please complete this request form for any part-time and contracted employees. Once request form is received by the Human Resources office, an online paperwork packet will be issued to requested employee.

Employee Name: _____

Employee Email Address: _____

Services: _____ Location: _____ Start Date: _____

Rate of pay: _____ Hourly / End of Season / Daily / Per Salary Schedule / Other: _____

Funding Source: General / Booster Club / Local School / Federal / ESSER / State / Other: _____

By signing this form, you understand that the employee listed above *will not* be Board approved until *all* online paperwork is completed and received. Once all paperwork is received the employee may be listed for Board approval.

Printed Name (Employee): _____

Employee Signature: _____ Date: _____

Printed Name (Principal/Supervisor): _____

Principal/Supervisor Signature: _____ Date: _____



Tuscaloosa City Schools

PAYROLL INVOICE

(To be used for contracted services that must be paid through payroll.)

Date: _____

School: _____

Payee Information:

Name: _____

Employee# _____

Address: _____

Phone: _____

Description of Services Rendered	Date	Hours	Rate	Amount
TOTAL				

Payee's Signature: _____

Date: _____

Supervisor's Signature: _____

Date: _____

GL CODE: _____

Everyone should refer to the manual called “Records Disposition Authority” to see IF the documents you want to get rid of NEED **government approval** to destroy.

1. Complete the request form and send it to the Head Bookkeeper at the Central Office.
2. The request will be submitted to the authorities for approval.
3. Once a letter of approval is received, you will be sent a copy.
4. Make copies and place one on the top of each box to be destroyed.
5. **You** will call **Watchdog Document Service** at 205-345-4111 **to come to your site** to destroy the documents.
6. Send the invoice to the facilities department at the Central Office and Watchdog will be paid for services rendered.



Local Government Records Destruction Notice

To document the legal destruction of records according to your agency's Records Disposition Authority (RDA), send this completed form to the Alabama Department of Archives and History (ADAH) to receive your letter of eligibility. Records not covered by an approved RDA, or records created prior to 1900, may NOT be legally destroyed. For questions, contact the ADAH Archives Division at 334-242-4452. Please do not mail the form. Instead, email the destruction notice to recordsmanagement@archives.alabama.gov. Electronic signatures are allowed.

Date	Local Government	Department	Program Unit		
First Name	Last Name	Job Title	Phone Number		
Email	Street	City	State	Zip	

Please list name, title, email, and phone number for any other individuals, not listed above, who need to be copied when sending the letter of eligibility.

Select the manner in which records will be destroyed	Date of Intended Destruction	Select the retention schedule you are using to destroy records
v		v
Total cubic feet of obsolete paper records destroyed?	Total bytes of obsolete electronic records destroyed?	

I hereby certify that the records to be destroyed are correctly represented below, that they are eligible for destruction according to the Records Disposition Authority approved by the Local Government Records Commission, that audit and Sunset Review requirements have been fully satisfied, and that the records are not required for any pending or imminent litigation.

Signature of Authorizing Official

Printed Name of Authorizing Official

Title of Authorizing Official

(Signature may be digital but may not only be a typed name)

**For Schools: Must be the Superintendent of Education*

RDA Record #	Records Title As Shown on RDA	Date Span	Retention as shown on RDA	Date Audited	Volume

Hint: Place your cursor over any box to receive more specific instructions. Visit the Archives' website for updated information <https://archives.alabama.gov/manage/local/>

What if I have many different types of records? Fill out the first page and then attach as a separate document an excel spreadsheet with RDA#, Records Title as Shown on RDA, Date Span, Retention as shown on RDA, Date Audited, and Volume.



DIRECT DEPOSIT AUTHORIZATION

I AUTHORIZE TUSCALOOSA CITY SCHOOLS TO DEPOSIT MY NET SALARY
DIRECTLY INTO MY ACCOUNT AT THE FINANCIAL INSTITUTION STATED BELOW

Employee Name: (please print) _____

Emp ID or Social Security #: _____

Name of Financial Institution: _____

Type of Account:

☐

Checking

☐

Savings

Routing Number: _____

Account Number: _____

Attach a voided check or letter from your bank that includes the routing and account numbers.

- * I understand that I must attach a voided check or letter from my bank that includes my routing and account numbers.
- * I understand that it is my responsibility to verify that funds are deposited into my account before withdrawals are made.
- * I understand that my check will not be direct deposited until my account number is verified.
- * I understand the first month is a pre-test and **I will receive a paper check to be picked up at the Central Office on the last working day of the month - employee identification is required.**
- * I understand if my account is closed, I must submit a new account before my paper check can be released.

Signature

Date

Exhibit #8



Visit the Tuscaloosa City Schools website and select the “I Want To:” dropdown menu. The payroll forms link is listed there as “Use HARRIS School Solutions.”

The image shows a login page for Harris School Solutions, enclosed in a teal border. At the top left is the Harris School Solutions logo, which consists of a teal circular icon with radiating lines and the text "HARRIS School Solutions" in a bold, sans-serif font. Below the logo is a graphic of three overlapping squares in shades of teal and dark blue. The login form includes a "Username" input field, a "Password" input field, and a checkbox labeled "Remember Me". A dark teal "Sign In" button is positioned below the input fields. Underneath the button are three links: "Forgot your password?", "Forgot your username?", and "Register". At the bottom of the page is the copyright notice "© 2025 Harris School Solutions".

Click Register to begin and be sure to utilize a personal email address to ensure archival access to your TCS payroll documents.



TUSCALOOSA CITY BOARD OF EDUCATION
EMPLOYEE DEDUCTION CANCELLATION FORM

Employee Name

Employee #

School

Phone #

Name of Benefit Company

Benefit

Tax Sheltered (Y/N)

Amount of Deduction

Effective Date of Cancellation

Signature

Date

I understand that this change will become effective at the end of this payroll period **ONLY IF** this original cancellation form is received in the Payroll Department by the 10th of the current month. Should this deduction cancellation form be received **AFTER** the 10th of the month, this cancellation **WILL NOT** become effective until the next payroll period.

NO CHANGES WILL BE PROCESSED BY TELEPHONE. NO SCANNED DOCUMENTS WILL BE ACCEPTED.

If you have any questions, please contact the Payroll Department at 205-759-8393.

Tuscaloosa City Schools
1210 Almon Ave
Tuscaloosa, AL 35401

Tuscaloosa City Schools Extended Day Pay Log

Tuscaloosa City Schools
Travel Report Request for Reimbursement
In-City Travel

Name _____ Location _____

[illegible]

Total Miles _____ X 0.7 (current rate) =

I certify the the above information is correct.

Signature of Traveler _____ Date _____

Signature of Principal	<u>Date</u>
------------------------	-------------

Please attach to Travel Reimbursement Form.

INVOICE

Name of Vendor

Vendor Number

Purchase Order Number _____ **Invoice Date** _____

Sold To _____

School or Site _____

Quantity	Description	Unit Cost	Total
		Total	

Received by _____

Date _____

THIS FORM IS TO BE USED WHEN A VENDOR DOES NOT FURNISH AN INVOICE



On-the-Job Injury Report Form

(For Employee Injury Occurring in the Workplace)

Employee Information

Full Name: _____

Job Title/Position: _____

School/Work Site: _____

Employee ID #: _____

Date of Birth: _____

Phone Number: _____

Incident Information

Date of Incident: _____

Time of Incident: _____

Location of Incident: _____

Witness Name(s): _____

Description of Incident

Injury Information

Type of Injury: _____

Body Part(s) Injured: _____

Describe Injury: _____

Medical Treatment

First Aid Provided By: _____

Outside Medical Treatment (Y/N) – If Yes, please provide a copy of the written medical certification from licensed attending physician:

Provider/Facility: _____

Did employee return to work? (Y/N):

Estimated time off: _____

To the Employee: Please Read Before Signing

My signature below verifies that the above-described injury occurred in the course of performing job duties for the Board. I understand that to be eligible for benefits provided as a result of an on-the-job injury, I must obtain medical certification from a licensed physician within 24 hours of the injury.

Signatures

Employee Signature: _____ Date: _____

Supervisor Signature: _____ Date: _____

HR Signature: _____ Date: _____



Instructions for Completing the On-the-Job Injury Report Form

Purpose

This form is used to document any workplace injury. Accurate and timely reporting helps ensure proper care, compliance with regulations, and prevention of future incidents.

Employee Instructions

1. Complete Immediately – Fill out the form as soon as possible after the incident (within 24 hours of injury). If you are unable, ask your supervisor or HR for assistance.
2. Provide Accurate Details – Enter your personal and job information clearly. Describe the incident in detail (what happened, when, where, how). Indicate the type of injury and body part(s) affected.
3. Medical Treatment – Note if first aid was given, by whom, and whether you sought outside medical treatment. Include the healthcare provider/facility name if applicable. If outside medical treatment was sought, please submit medical certification from the licensed physician.
4. Witnesses – List names of anyone who saw the incident.
5. Sign and Date – Sign the form before submitting to confirm accuracy.

Supervisor Instructions

1. Review the employee's report for completeness.
2. Provide additional details if needed (corrective actions, follow-up care).
3. Sign and date the form.
4. Submit to Human Resources within 24 hours of the incident.

Submission

- Deliver the completed form to HR in person or via the secure submission method provided by your department.

Reminder

⚠ Timely reporting is required. Forms must be submitted to HR within 24 hours of the incident.



On-the-Job Injury Leave Policy (5.10.4)

5.10.4 On-The-Job Injury Leave – On-the-job injury includes an accident or injury to an employee that occurs in the course of performing job duties for the Board or when the employee is directed or requested by the employer to be on the property of employer and which prevents the employee from working or returning to the job. Employees who are accidentally injured on the job may be approved for paid “on-the-job injury” leave without using sick days, provided that:

- a. The injured employee submits written medical certification from the attending licensed physician stating that the employee was injured and cannot return to work due to a specified injury, if there is a reasonable expectation that the employee will return to work and, if so, the expected date of that return. The Board may require a second opinion from a Board specified physician, at its expense.
- b. The employee submits a signed written account of the accident attested by a principal or department head within ****twenty-four (24) hours**** after the injury occurred. If the injured employee is not able to notify the Board, another person reasonably knowledgeable about the employee’s condition and circumstances leading to the injury may provide the required notification.

Upon a determination that the employee has been injured on the job and cannot return to work, the Board may maintain the employee’s salary and benefits for the period of incapacity caused by the injury, not to exceed ****ninety (90) days****. An employee who is injured on the job may file a request for unreimbursed medical expenses and costs with the State Board of Adjustment. The Board will provide such reasonable assistance to the employee in filing the Board of Adjustment claim as is required by law, but assumes and will have no responsibility or liability for processing the claim or directly reimbursing the employee any unreimbursed medical expenses and costs. On-the-job injury leave will be administered in accordance with and subject to the requirements and limitations imposed by state law regarding such leave.

**TUSCALOOSA CITY SCHOOLS
REQUEST FOR PROFESSIONAL LEAVE**

Date Submitted _____
Date Received – CO Received by _____
_____/_____/_____

EMPLOYEE NAME *SEE BELOW IF MULTIPLE NAMES		SCHOOL/WORK LOCATION		JOB POSITION/TITLE		# OF DAY(S) REQUESTED	
DATE(S) YOU WILL BE AWAY FROM WORK Start Date End Date /		CITY OF WORKSHOP (OR LOCATION IF IN TUSCALOOSA)		PURPOSE OF LEAVE (name of conference, workshop, activity, etc.)			
				☐ Instructional ☐ Athletics ☐ Job Requirement ☐ Other			
FACILITATOR/CONTACT		IMPACT/APPLICATION TO CERTIFICATION OR POSITION				ABSENCE NUMBER (9 digit #)	
NAME(S) OF STANDARD(S) ADDRESSED (Professional Development of Alabama Quality Teaching Leadership, Etc.)						PD Credit Required ☐	
Select <u>ONE</u> from drop-down box on right: Standard 5: Guide improvement and its impact.							
IS THIS ADDRESSED IN YOUR (check one)		PLP ☐		School CIP (Page #)		Other	
EXPENSES PAID BY:		☐ NO EXPENSES NEEDED		☐ SCHOOL		☐ DISTRICT	
				☐ FEDERAL		☐ OTHER (*) _____	
ESTIMATED EXPENSES							
	FUND	ACCT TYPE	FUNCTION	OBJ	COST CTR	SOURCE	YR
Registration	\$						
Accommodations	\$						
Food – In-State	\$						
Food – Out-of-State	\$						
Travel – Car	\$						
Other Travel (Airfare, etc.)	\$						
Miscellaneous	\$						
Stipend	\$						
Substitute	\$						
TOTAL	\$ 0.00						
(*) IF OTHER is selected for "EXPENSES PAID BY", please provide information to invoice for expenses (grant/program title, contact name, address city/state, zip)					Current Internal Revenue Service (IRS) Travel allowance schedule will apply unless special circumstances have prior approval by the Superintendent and/or designee.		
					☐ APPROVED ☐ DENIED		
					NOTE: Food is paid per diem rate. Submit receipts for miscellaneous expenditures other than food after leave using the Travel Reimbursement Form. Mileage rate is subject to change per IRS travel allowance schedule.		
Signature of Person Requesting Leave		Date		TRAVEL AGREEMENT: By signing, you agree to and understand the following terms: "I understand that if I am unable to attend the professional development activity listed for any reason, I must reimburse the Tuscaloosa City Schools for the cost of the registration and other expenses purchased on my behalf."			
Principal/ Supervisor/Administrator		Date		NOTE: ☐ Approved ☐ Denied			
Deputy Superintendent		Date		NOTE: ☐ Approved ☐ Denied			
Superintendent		Date		NOTE: ☐ Approved ☐ Denied			

Submit to the Central at least **two weeks** prior to activity. Please be sure you have entered your Professional Leave in **Frontline**. After final action a copy will be returned to the school for the employee and office files. A copy remains in the Deputy Superintendent's Office. A copy **MUST** be attached to the travel reimbursement form.

***IF MULTIPLE NAMES, PLEASE USE MULTIPLE SUBMISSIONS FORM. PLEASE DO NOT WRITE OUTSIDE THIS FORM.**

SEE PROFESSIONAL LEAVE PROCEDURAL GUIDELINES ON BACK OF FORM

The Tuscaloosa City Schools system recognizes the need for professional development to enhance employee's knowledge and productivity. A Professional Leave Policy (CGPF) is in place for board employees. The following applies to this policy:

- 1. Professional leave must have final approval prior to being taken. Professional leave will not be paid if final approval has not been given prior to the leave actually being taken.**
- 2. Employee expenses will not be reimbursed without an approved professional leave form. This is applicable whether/or not the employee is on contract. (Example: summer workshop registration, etc.)**
- 3. A copy of the professional leave form must be attached to any request for payment/reimbursement related to the leave.**
- 4. Scheduling professional leave during the month of May should be avoided if at all possible.**
- 5. Professional leave is discouraged on Mondays and Fridays.**
- 6. Where possible, schools should spread-out their department vacancies rather than groups of employees from one school location and/or one departmental being on professional leave the same day. Conference attendees should be limited to one (1) per school. It is expected that employees will share information received from conferences, workshops, etc. with their colleagues.**
- 7. Substitutes should be scheduled as early as possible with at least two (2) weeks notice to the substitute finder system.**
- 8. All absences must be reported to the substitute finder even if a substitute is not needed.**
- 9. Overnight lodging expenses will not be reimbursed for trips within a 100 mile radius of the central office.**
- 10. A certificate of attendance must be attached.**
- 11. Meals will only be reimbursed for approved overnight professional development.**

**TUSCALOOSA CITY SCHOOLS
REQUEST FOR PROFESSIONAL LEAVE**

MULTIPLE SUBMISSIONS FORM

Name	Absence #	Date of Absence	Initial for Travel Agreement Terms

TRAVEL AGREEMENT: By initialing, you agree to and understand the following terms: “I understand that if I am unable to attend the professional development activity listed for any reason, I must reimburse the Tuscaloosa City Schools for the cost of the registration and other expenses purchased on my behalf.”



ALABAMA DEPARTMENT OF REVENUE
SALES AND USE TAX DIVISION

NO: EXM-0000001027

Expires: June 30, 2027

State Sales and Use Tax Certificate of Exemption (Form: STE-1)

Pursuant To Sales and Use Tax Rule 810-6-5-.02

To _____ Date _____, 20____
Supplier

Street _____ City _____ State _____ Zip Code _____

THE UNDERSIGNED HEREBY CERTIFIES that all tangible personal property purchased on and after the date shown above will be purchased for the purpose indicated below and will be exempt from sales and/or use tax unless otherwise specified on each order, and that this certificate shall remain in effect until revoked in writing.

CHECK PROPER BOX

1. ☐ Tangible personal property purchased for resale only to licensed retail merchants, jobbers, dealers, or other wholesalers.
2. ☐ Tangible personal property purchased to become an ingredient or component part of tangible personal property manufactured or compounded for sale and the furnished containers and labels thereof (not including consumable supplies).
3. ☐ Tangible personal property purchased for resale only to tax exempt customers.
4. ☐ Statutorily Exempt Organization: _____

5. ☒ Restrictions (as specified): Restricted to the purchase of tangible personal property for school related activities.

KIND OF BUSINESS ENGAGED IN BY PURCHASER: Public School Board. - Exempt per Section 40-23-4(a)(15) of the Code of Alabama, 1975.

Any tangible personal property obtained under this certificate of exemption may be subject to sales or use tax if used or consumed by the purchaser in any manner other than indicated on this certificate. The seller is required to act in good faith and to exercise reasonable care to determine the nature of the purchaser's business and know if goods purchased are consumed in the operation of the purchaser's business so as to render sales to him taxable. In the event it is determined at a subsequent date that the items sold are not exempt from sales and use tax, the seller, if he has acted in good faith and exercised reasonable care, is relieved of liability for the sales or use tax due on these purchases.

Issued and approved by the Alabama Department of Revenue, on 13-Jun-2024

BY

Revenue Manager

The seller is required to have only one certificate of exemption form on file from the purchaser. The seller must exercise reasonable care to determine that the tangible personal property obtained under this certificate is for the purpose indicated. A seller failing to exercise such care will be held liable for sales or use tax due on such purchases.

I, the undersigned, declare under penalties of false swearing, that this certificate has been examined by me and to the best of my knowledge and belief is true and correct, made in good faith, pursuant to the sales and use tax laws of the State of Alabama. I am aware that, if I make illegal tax-free purchases using this certificate and/or benefit from the illegal use of this certificate, I am liable for the sales or use tax determined to be due on these purchases.

PURCHASERS FIRM NAME TUSCALOOSA CITY BOARD OF EDUCATION

ADDRESS 1210 ALMON AVE, TUSCALOOSA, AL 35401-2934

BY

Mike Daria, Ed.D

TITLE

Superintendent

Owner, Partner, Officer, or Member



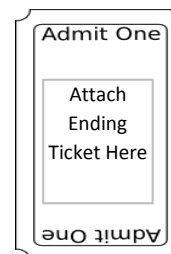
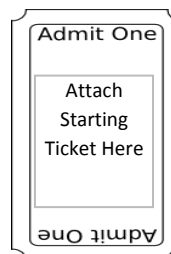
Tuscaloosa City Schools

School: _____

Ticket Sales Accountability Report

Date of Event: _____

Event _____



Ticket Seller's Acknowledgement of Change Cash Received	
TOTAL Change Cash Issued:	\$ _____ G
Ticket Seller's Signature:	_____

	(Same as ticket #'s attached above)		(A-B less 1)		(Cx D)
	A	B	C	D	E
Ticket Type / Color	Ticket Ending #	Ticket Starting #	# of Tickets Sold	Price of One Ticket	Total Sales
				\$	\$
				\$	\$
				\$	\$
				\$	\$
TOTAL					\$

Cash Reconciliation		Verified by Administrator
TOTAL Cash Turned In:	\$ _____ F	
TOTAL Change Cash Issued:	\$ _____ G (see above)	
(Change cash is not to be deposited with sales \$)		
TOTAL Cash Sales:	\$ _____ H (F-G)	
Value of TOTAL Tickets Sold:	\$ _____ E (see above)	
Cash Overage (Shortage):	\$ _____ (H-E)	
Explanation of overage (shortage) & notes regarding ticket sales:		

Signature of person selling tickets: _____

Signature of Administrator: _____

Verified by Bookkeeper: _____

Master Receipt # _____

Time Clock Adjustment Form

This form must be submitted to a principal/supervisor for any changes to be made effective.

Name: _____ Employee #: _____

Job Location: _____

Reason for Adjustment:

- MISSING PUNCH(es):

Date of Missed Punch: _____ Time of Missed Punch: _____

Date of Missed Punch: _____ Time of Missed Punch: _____

- WORKED THROUGH LUNCH:

Date: _____

Date: _____

- REMOVE DUPLICATE Punch(es):

Date of Duplicate Punch: _____ Time of Duplicate Punch: _____

Date of Duplicate Punch: _____ Time of Duplicate Punch: _____

- Failure to Report Absence in Sub Finder:

Date Not Reported: _____

Comments: _____

Employee Signature: _____ Date: _____

Secretary/Bookkeeper: _____ Date: _____

Principal/Supervisor: _____ Date: _____

TUSCALOOSA CITY BOARD OF EDUCATION

PERSONNEL WORK RECORD TIME SHEET

Employee Name:					Employee Number:			Work Site:		
Date	Start Time	Lunch Out	Lunch In	End Time	Contract Hrs.	S/T Hrs.	O/T Hrs.	Reason for O/T	NOTE:	
MONDAY									A) S/T (straight time) B) O/T (overtime) C) COMPLETE ALL INFORMATION D) Keep a copy for your records	
TUESDAY										
WEDNESDAY										
THURSDAY										
FRIDAY										
SATURDAY										
SUNDAY										
				TOTAL						
MONDAY										
TUESDAY										
WEDNESDAY										
THURSDAY										
FRIDAY										
SATURDAY										
SUNDAY										
				TOTAL						
MONDAY										
TUESDAY										
WEDNESDAY										
THURSDAY										
FRIDAY										
SATURDAY										
SUNDAY										
				TOTAL						
MONDAY										
TUESDAY										
WEDNESDAY										
THURSDAY										
FRIDAY										
SATURDAY										
SUNDAY										
				TOTAL						
MONDAY										
TUESDAY										
WEDNESDAY										
THURSDAY										
FRIDAY										
SATURDAY										
SUNDAY										
				TOTAL						
MONDAY										
TUESDAY										
WEDNESDAY										
THURSDAY										
FRIDAY										
SATURDAY										
SUNDAY										
				TOTAL						
MONDAY										
TUESDAY										
WEDNESDAY										
THURSDAY										
FRIDAY										
SATURDAY										
SUNDAY										
				TOTAL						
MONDAY										
TUESDAY										
WEDNESDAY										
THURSDAY										
FRIDAY										
SATURDAY										
SUNDAY										
				TOTAL						
FUNDING SOURCE CODE:								TOTAL PAY THIS PAY PERIOD:		
EMPLOYEE SIGNATURE:								DATE:		
PRINCIPAL/SUPERVISOR SIGNATURE:								DATE:		

WE CERTIFY THAT THE ABOVE INFORMATION IS CORRECT.

Revised 4/08

Transfer of Funds

Date: _____

Amount: _____

Transfer To:

Account # _____-4 - 9210 -000 - _____ - _____ -0 - 0000-_____

Transfer From:

Account # _____-5 - 9910 -920 - _____ - _____ - 0 - 9700-_____

Explanation:

Approved by: _____

Transfer of Funds

Date: _____

Amount: _____

Transfer To:

Account # _____-4 - 9210 -000 - _____ - _____ -0 - 0000-_____

Transfer From:

Account # _____-5 - 9910 -920 - _____ - _____ - 0 - 9700-_____

Explanation:

Approved by: _____

**TUSCALOOSA CITY BOARD OF EDUCATION
TRAVEL REIMBURSEMENT FORM**

NAME:				HOME ADDRESS				
PURPOSE OF TRIP:								
DEPARTING TRIP								
FROM:				TO:				
DEPARTURE DATE:				DEPARTURE TIME:				
RETURN TRIP								
FROM:				TO:				
RETURN DATE:				RETURN TIME:				
MILEAGE – PERSONAL VEHICLE								
A.	TOTAL NUMBER OF MILES		@.	P/M	\$			
OTHER EXPENSES (RECEIPTS MUST BE ATTACHED FOR B,C AND D)								
B.	AIRFARE, TRAIN, ETC. (IF ANY)					\$		
C.	LODGING/HOTEL	# OF NIGHTS		X \$	=	\$		
D.	OTHER EXPENSES (REGISTRATION, PARKING, ETC.)					\$		
MEALS – OVERNIGHT TRAVEL								
REDUCE PER DIEM AMOUNTS LISTED BELOW FOR MEALS INCLUDED IN CONFERENCE								
	# OF ELIGIBLE BREAKFAST MEALS			@ \$	each =	\$		
	# OF ELIGIBLE LUNCH MEALS			@ \$	each =	\$		
	# OF ELIGIBLE DINNER MEALS			@ \$	each =	\$		
	SUBTOTAL							
A. TOTAL MILEAGE						\$		
B. TOTAL TRANSPORTATION						\$		
C. TOTAL LODGING/HOTEL						\$		
D. TOTAL OTHER EXPENSE(S)						\$		
E. TOTAL MEAL PER DIEM						\$		
TOTAL OF ENTIRE EXPENSE						\$		
I CERTIFY THAT THE TRAVEL AND EXPENSE INDICATED HEREON WAS ACCOMPLISHED IN THE PERFORMANCE OF OFFICIAL DUTIES PURSUANT TO TRAVEL AUTHORITY GRANTED ME								
SIGNATURE OF TRAVELER:							DATE:	
SIGNATURE OF PRINCIPAL/SUPERVISOR:							DATE: ____/____/____ ☐ APPROVED ☐ DENIED	
SIGNATURE OF SUPERINTENDENT DESIGNEE:							DATE: ____/____/____ ☐ APPROVED ☐ DENIED	
SIGNATURE OF CSFO:							DATE: ____/____/____ ☐ APPROVED ☐ DENIED	
SOURCE OF FUNDS (OFFICE USE ONLY)								
FUND	ACCT	FUNCTION	OBJ	COST CTR	SOURCE	YR	PRG	SP USE

Forms that must be attached: 1) Approved Professional Leave Form
 2) Conference Agenda
 3) Google Maps printout of mileage

Tuscaloosa City Schools
Procedures for Reimbursement of Travel Expenses

APPROVALS

All persons eligible for travel and/or expense reimbursement must have prior approval. When Board funds will be used, written approval of the immediate supervisor and the superintendent or designee must be obtained. When local school funds are used, the approval of the immediate supervisor and the principal must be obtained.

INFORMATION REQUIRED

Claims for reimbursement must be made on travel reimbursement forms. The following information is required: name of traveler, date, destination, reason(s) for trip and other pertinent data as requested, as well as signatures of the employee and the immediate supervisor. A valid original receipt, which includes vendor name, must accompany all expenses except mileage and meals. Only itemized receipts should be submitted. A copy of the approved professional leave form, conference agenda and reimbursement agreement must be attached.

MILEAGE

Mileage for all personal vehicle travel will be reimbursed at the current Internal Revenue Service reimbursement rate. If two or more employees travel in the same vehicle, only one mileage claim will be reimbursed.

MEALS

In accordance with IRS guidelines, overnight stay is required to qualify for meal per diem. A per diem allowance will be used to reimburse employees for meals based on when they leave from/return to Tuscaloosa (please see chart below). Meal receipts should not be turned in as only the per diem allowance will be paid as follows for instate travel:

(B) Breakfast	\$ 11.00*
(L) Lunch	\$ 12.00*
(D) Dinner	\$ 23.00*
(x) No per diem	

Day of Departure			Time of Departure	Day of Return		
B	L	D	12:00am-06:30am	X	X	X
X	L	D	06:30am-11:00am	B	X	X
X	X	D	11:00am-01:30pm	B	X	X
X	X	D	01:30pm-05:30pm	B	L	X
X	X	X	05:30pm-07:30pm	B	L	X
X	X	X	07:30pm-12:00am	B	L	X

Out of State travel per diem rates can be found at www.gsa.gov/portal/content/104877

OVERNIGHT TRIPS

When employees travel to locations greater than 60 miles outside Tuscaloosa, which require overnight lodging, travel and lodging should be shared when possible. If a person not employed by the school system shares a room with an employee, the school system employee shall be eligible for reimbursement at the single room rate only. Guidelines for lodging should be in accordance with the current Internal Revenue Service allowances for travel. Reimbursement for personal items, entertainment and alcoholic drinks will not be made. Only necessary business calls, no personal calls, made to Tuscaloosa City Schools will be reimbursed. Hotel shuttles, etc. should be used for transportation when possible. The use of a rental vehicle is discouraged; however, if absolutely necessary for business purposes, a compact or subcompact vehicle should be used. The board will not reimburse personal travel outside the purpose of the trip.

ITINERANT TRAVEL

Employees required to travel, on a continuing basis from school to school or work site to work site in their personal vehicle, as required by their job, shall be paid mileage at the current IRS reimbursement rate as specified below:

Employees assigned to teach classes at two or more different campuses during the same day may claim one-way-only between schools. Employees who are assigned to work all day at different schools or work sites on alternate days are not entitled to mileage. Reimbursement for itinerant travel will be paid monthly on travel reimbursement forms, which have been signed by the employee and the employee's supervisor.

The board will not make cash advances for travel expenses.

*Subject to change

REVISED 8/2019

VOID CHECK REQUEST

REQUEST DATE: _____

BOOKKEEPER: _____

CHECK ALL THAT APPLY:

STOP PAYMENT

☐

VOID & REISSUE

☐

VOID & DELETE

☐☐

GENERAL FUND

☐

LSA FUND

STOP PAYMENT

SKIP THIS STEP IF ORIGINAL CHECK IS ATTACHED

CHECK NUMBER: _____

CHECK AMOUNT: \$ _____

VENDOR NAME: _____

DATE PAID: _____

REASON FOR STOP PAYMENT: _____

STOP PAYMENT # ISSUED BY BANK: _____

COMPLETED BY: _____ DATE: _____

VOID CHECK, MAKE CORRECTIONS & REISSUE CHECK

ATTACH COPY OF REISSUED CHECK

RE-ISSUE TO SAME VENDOR: # _____ AMOUNT: \$ _____

RE-ISSUE TO NEW VENDOR: # _____ AMOUNT: \$ _____

INVOICE / BATCH TYPE: _____

INVOICE DUE DATE: _____

NEW CHECK AMOUNT: \$ _____

SPECIAL INSTRUCTIONS: _____

LEAVE PO OPEN? YES ☐ NO ☐ NA ☐

COMPLETED BY: _____ DATE: _____

VOID CHECK & DELETE ALL INVOICES

REASON: SERVICES / GOODS NOT RECEIVED ☐
OTHER - PROVIDE DETAILS ☐

DETAILS: _____

LEAVE PO OPEN? YES ☐ NO ☐ NA ☐

JOURNAL ENTRY # FOR UNCLAIMED PROPERTY LIAB. ACCT. _____

COMPLETED BY: _____ DATE: _____

Employee's Withholding Certificate

Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay.

Give Form W-4 to your employer.

Your withholding is subject to review by the IRS.

2025**Step 1:**
Enter
Personal
Information

(a) First name and middle initial	Last name	(b) Social security number
Address		Does your name match the name on your social security card? If not, to ensure you get credit for your earnings, contact SSA at 800-772-1213 or go to www.ssa.gov .
City or town, state, and ZIP code		
(c) ☐ Single or Married filing separately		
☐ Married filing jointly or Qualifying surviving spouse		
☐ Head of household (Check only if you're unmarried and pay more than half the costs of keeping up a home for yourself and a qualifying individual.)		

TIP: Consider using the estimator at www.irs.gov/W4App to determine the most accurate withholding for the rest of the year if: you are completing this form after the beginning of the year; expect to work only part of the year; or have changes during the year in your marital status, number of jobs for you (and/or your spouse if married filing jointly), dependents, other income (not from jobs), deductions, or credits. Have your most recent pay stub(s) from this year available when using the estimator. At the beginning of next year, use the estimator again to recheck your withholding.

Complete Steps 2–4 ONLY if they apply to you; otherwise, skip to Step 5. See page 2 for more information on each step, who can claim exemption from withholding, and when to use the estimator at www.irs.gov/W4App.

Step 2:
Multiple Jobs
or Spouse
Works

Complete this step if you (1) hold more than one job at a time, or (2) are married filing jointly and your spouse also works. The correct amount of withholding depends on income earned from all of these jobs.

Do **only one** of the following.

(a) Use the estimator at www.irs.gov/W4App for the most accurate withholding for this step (and Steps 3–4). If you or your spouse have self-employment income, use this option; **or**

(b) Use the Multiple Jobs Worksheet on page 3 and enter the result in Step 4(c) below; **or**

(c) If there are only two jobs total, you may check this box. Do the same on Form W-4 for the other job. This option is generally more accurate than (b) if pay at the lower paying job is more than half of the pay at the higher paying job. Otherwise, (b) is more accurate ☐

Complete Steps 3–4(b) on Form W-4 for only ONE of these jobs. Leave those steps blank for the other jobs. (Your withholding will be most accurate if you complete Steps 3–4(b) on the Form W-4 for the highest paying job.)

Step 3: Claim Dependent and Other Credits	If your total income will be \$200,000 or less (\$400,000 or less if married filing jointly): Multiply the number of qualifying children under age 17 by \$2,000 \$ _____ Multiply the number of other dependents by \$500 \$ _____ Add the amounts above for qualifying children and other dependents. You may add to this the amount of any other credits. Enter the total here	3	\$
Step 4 (optional): Other Adjustments	(a) Other income (not from jobs). If you want tax withheld for other income you expect this year that won't have withholding, enter the amount of other income here. This may include interest, dividends, and retirement income	4(a)	\$
	(b) Deductions. If you expect to claim deductions other than the standard deduction and want to reduce your withholding, use the Deductions Worksheet on page 3 and enter the result here	4(b)	\$
	(c) Extra withholding. Enter any additional tax you want withheld each pay period . .	4(c)	\$

Step 5:
Sign
Here

Under penalties of perjury, I declare that this certificate, to the best of my knowledge and belief, is true, correct, and complete.

Employee's signature (This form is not valid unless you sign it.)

Date

Employers
Only

Employer's name and address

First date of
employment

Employer identification
number (EIN)

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future Developments

For the latest information about developments related to Form W-4, such as legislation enacted after it was published, go to www.irs.gov/FormW4.

Purpose of Form

Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay. If too little is withheld, you will generally owe tax when you file your tax return and may owe a penalty. If too much is withheld, you will generally be due a refund. Complete a new Form W-4 when changes to your personal or financial situation would change the entries on the form. For more information on withholding and when you must furnish a new Form W-4, see Pub. 505, Tax Withholding and Estimated Tax.

Exemption from withholding. You may claim exemption from withholding for 2025 if you meet both of the following conditions: you had no federal income tax liability in 2024 **and** you expect to have no federal income tax liability in 2025. You had no federal income tax liability in 2024 if (1) your total tax on line 24 on your 2024 Form 1040 or 1040-SR is zero (or less than the sum of lines 27, 28, and 29), or (2) you were not required to file a return because your income was below the filing threshold for your correct filing status. If you claim exemption, you will have no income tax withheld from your paycheck and may owe taxes and penalties when you file your 2025 tax return. To claim exemption from withholding, certify that you meet both of the conditions above by writing "Exempt" on Form W-4 in the space below Step 4(c). Then, complete Steps 1(a), 1(b), and 5. Do not complete any other steps. You will need to submit a new Form W-4 by February 17, 2026.

Your privacy. Steps 2(c) and 4(a) ask for information regarding income you received from sources other than the job associated with this Form W-4. If you have concerns with providing the information asked for in Step 2(c), you may choose Step 2(b) as an alternative; if you have concerns with providing the information asked for in Step 4(a), you may enter an additional amount you want withheld per pay period in Step 4(c) as an alternative.

When to use the estimator. Consider using the estimator at www.irs.gov/W4App if you:

1. Are submitting this form after the beginning of the year;
2. Expect to work only part of the year;
3. Have changes during the year in your marital status, number of jobs for you (and/or your spouse if married filing jointly), or number of dependents, or changes in your deductions or credits;
4. Receive dividends, capital gains, social security, bonuses, or business income, or are subject to the Additional Medicare Tax or Net Investment Income Tax; or
5. Prefer the most accurate withholding for multiple job situations.

TIP: Have your most recent pay stub(s) from this year available when using the estimator to account for federal income tax that has already been withheld this year. At the beginning of next year, use the estimator again to recheck your withholding.

Self-employment. Generally, you will owe both income and self-employment taxes on any self-employment income you receive separate from the wages you receive as an employee. If you want to pay these taxes through withholding from your wages, use the estimator at www.irs.gov/W4App to figure the amount to have withheld.

Nonresident alien. If you're a nonresident alien, see Notice 1392, Supplemental Form W-4 Instructions for Nonresident Aliens, before completing this form.

Specific Instructions

Step 1(c). Check your anticipated filing status. This will determine the standard deduction and tax rates used to compute your withholding.

Step 2. Use this step if you (1) have more than one job at the same time, or (2) are married filing jointly and you and your spouse both work. Submit a separate Form W-4 for each job.

Option **(a)** most accurately calculates the additional tax you need to have withheld, while option **(b)** does so with a little less accuracy.

Instead, if you (and your spouse) have a total of only two jobs, you may check the box in option **(c)**. The box must also be checked on the Form W-4 for the other job. If the box is checked, the standard deduction and tax brackets will be cut in half for each job to calculate withholding. This option is accurate for jobs with similar pay; otherwise, more tax than necessary may be withheld, and this extra amount will be larger the greater the difference in pay is between the two jobs.



Multiple jobs. Complete Steps 3 through 4(b) on only one Form W-4. Withholding will be most accurate if you do this on the Form W-4 for the highest paying job.

Step 3. This step provides instructions for determining the amount of the child tax credit and the credit for other dependents that you may be able to claim when you file your tax return. To qualify for the child tax credit, the child must be under age 17 as of December 31, must be your dependent who generally lives with you for more than half the year, and must have the required social security number. You may be able to claim a credit for other dependents for whom a child tax credit can't be claimed, such as an older child or a qualifying relative. For additional eligibility requirements for these credits, see Pub. 501, Dependents, Standard Deduction, and Filing Information. You can also include **other tax credits** for which you are eligible in this step, such as the foreign tax credit and the education tax credits. To do so, add an estimate of the amount for the year to your credits for dependents and enter the total amount in Step 3. Including these credits will increase your paycheck and reduce the amount of any refund you may receive when you file your tax return.

Step 4 (optional).

Step 4(a). Enter in this step the total of your other estimated income for the year, if any. You shouldn't include income from any jobs or self-employment. If you complete Step 4(a), you likely won't have to make estimated tax payments for that income. If you prefer to pay estimated tax rather than having tax on other income withheld from your paycheck, see Form 1040-ES, Estimated Tax for Individuals.

Step 4(b). Enter in this step the amount from the Deductions Worksheet, line 5, if you expect to claim deductions other than the basic standard deduction on your 2025 tax return and want to reduce your withholding to account for these deductions. This includes both itemized deductions and other deductions such as for student loan interest and IRAs.

Step 4(c). Enter in this step any additional tax you want withheld from your pay **each pay period**, including any amounts from the Multiple Jobs Worksheet, line 4. Entering an amount here will reduce your paycheck and will either increase your refund or reduce any amount of tax that you owe.

Step 2(b)—Multiple Jobs Worksheet (Keep for your records.)

If you choose the option in Step 2(b) on Form W-4, complete this worksheet (which calculates the total extra tax for all jobs) on **only ONE** Form W-4. Withholding will be most accurate if you complete the worksheet and enter the result on the Form W-4 for the highest paying job. To be accurate, submit a new Form W-4 for all other jobs if you have not updated your withholding since 2019.

Note: If more than one job has annual wages of more than \$120,000 or there are more than three jobs, see Pub. 505 for additional tables; or, you can use the online withholding estimator at www.irs.gov/W4App.

- 1 Two jobs.** If you have two jobs or you're married filing jointly and you and your spouse each have one job, find the amount from the appropriate table on page 4. Using the "Higher Paying Job" row and the "Lower Paying Job" column, find the value at the intersection of the two household salaries and enter that value on line 1. Then, **skip** to line 3 **1** \$ _____
- 2 Three jobs.** If you and/or your spouse have three jobs at the same time, complete lines 2a, 2b, and 2c below. Otherwise, skip to line 3.
 - a** Find the amount from the appropriate table on page 4 using the annual wages from the highest paying job in the "Higher Paying Job" row and the annual wages for your next highest paying job in the "Lower Paying Job" column. Find the value at the intersection of the two household salaries and enter that value on line 2a **2a** \$ _____
 - b** Add the annual wages of the two highest paying jobs from line 2a together and use the total as the wages in the "Higher Paying Job" row and use the annual wages for your third job in the "Lower Paying Job" column to find the amount from the appropriate table on page 4 and enter this amount on line 2b **2b** \$ _____
 - c** Add the amounts from lines 2a and 2b and enter the result on line 2c **2c** \$ _____
- 3** Enter the number of pay periods per year for the highest paying job. For example, if that job pays weekly, enter 52; if it pays every other week, enter 26; if it pays monthly, enter 12, etc. **3** _____
- 4 Divide** the annual amount on line 1 or line 2c by the number of pay periods on line 3. Enter this amount here and in **Step 4(c)** of Form W-4 for the highest paying job (along with any other additional amount you want withheld) **4** \$ _____

Step 4(b)—Deductions Worksheet (Keep for your records.)

- 1** Enter an estimate of your 2025 itemized deductions (from Schedule A (Form 1040)). Such deductions may include qualifying home mortgage interest, charitable contributions, state and local taxes (up to \$10,000), and medical expenses in excess of 7.5% of your income **1** \$ _____
- 2** Enter:

{	• \$30,000 if you're married filing jointly or a qualifying surviving spouse • \$22,500 if you're head of household • \$15,000 if you're single or married filing separately	}		2	\$ _____
---	--	---	-----------	----------	----------
- 3** If line 1 is greater than line 2, subtract line 2 from line 1 and enter the result here. If line 2 is greater than line 1, enter "-0-" **3** \$ _____
- 4** Enter an estimate of your student loan interest, deductible IRA contributions, and certain other adjustments (from Part II of Schedule 1 (Form 1040)). See Pub. 505 for more information **4** \$ _____
- 5 Add** lines 3 and 4. Enter the result here and in **Step 4(b)** of Form W-4 **5** \$ _____

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. Internal Revenue Code sections 3402(f)(2) and 6109 and their regulations require you to provide this information; your employer uses it to determine your federal income tax withholding. Failure to provide a properly completed form will result in your being treated as a single person with no other entries on the form; providing fraudulent information may subject you to penalties. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation; to cities, states, the District of Columbia, and U.S. commonwealths and territories for use in administering their tax laws; and to the Department of Health and Human Services for use in the National Directory of New Hires. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

The average time and expenses required to complete and file this form will vary depending on individual circumstances. For estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.

Married Filing Jointly or Qualifying Surviving Spouse

Higher Paying Job Annual Taxable Wage & Salary	Lower Paying Job Annual Taxable Wage & Salary											
	\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000 - 39,999	\$40,000 - 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000 - 99,999	\$100,000 - 109,999	\$110,000 - 120,000
\$0 - 9,999	\$0	\$0	\$700	\$850	\$910	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020
\$10,000 - 19,999	0	700	1,700	1,910	2,110	2,220	2,220	2,220	2,220	2,220	2,220	3,220
\$20,000 - 29,999	700	1,700	2,760	3,110	3,310	3,420	3,420	3,420	3,420	3,420	4,420	5,420
\$30,000 - 39,999	850	1,910	3,110	3,460	3,660	3,770	3,770	3,770	3,770	4,770	5,770	6,770
\$40,000 - 49,999	910	2,110	3,310	3,660	3,860	3,970	3,970	3,970	4,970	5,970	6,970	7,970
\$50,000 - 59,999	1,020	2,220	3,420	3,770	3,970	4,080	4,080	5,080	6,080	7,080	8,080	9,080
\$60,000 - 69,999	1,020	2,220	3,420	3,770	3,970	4,080	5,080	6,080	7,080	8,080	9,080	10,080
\$70,000 - 79,999	1,020	2,220	3,420	3,770	3,970	5,080	6,080	7,080	8,080	9,080	10,080	11,080
\$80,000 - 99,999	1,020	2,220	3,420	4,620	5,820	6,930	7,930	8,930	9,930	10,930	11,930	12,930
\$100,000 - 149,999	1,870	4,070	6,270	7,620	8,820	9,930	10,930	11,930	12,930	14,010	15,210	16,410
\$150,000 - 239,999	1,870	4,240	6,640	8,190	9,590	10,890	12,090	13,290	14,490	15,690	16,890	18,090
\$240,000 - 259,999	2,040	4,440	6,840	8,390	9,790	11,100	12,300	13,500	14,700	15,900	17,100	18,300
\$260,000 - 279,999	2,040	4,440	6,840	8,390	9,790	11,100	12,300	13,500	14,700	15,900	17,100	18,300
\$280,000 - 299,999	2,040	4,440	6,840	8,390	9,790	11,100	12,300	13,500	14,700	15,900	17,100	18,300
\$300,000 - 319,999	2,040	4,440	6,840	8,390	9,790	11,100	12,300	13,500	14,700	15,900	17,170	19,170
\$320,000 - 364,999	2,040	4,440	6,840	8,390	9,790	11,100	12,470	14,470	16,470	18,470	20,470	22,470
\$365,000 - 524,999	2,790	6,290	9,790	12,440	14,940	17,350	19,650	21,950	24,250	26,550	28,850	31,150
\$525,000 and over	3,140	6,840	10,540	13,390	16,090	18,700	21,200	23,700	26,200	28,700	31,200	33,700

Single or Married Filing Separately

Higher Paying Job Annual Taxable Wage & Salary	Lower Paying Job Annual Taxable Wage & Salary											
	\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000 - 39,999	\$40,000 - 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000 - 99,999	\$100,000 - 109,999	\$110,000 - 120,000
\$0 - 9,999	\$200	\$850	\$1,020	\$1,020	\$1,020	\$1,370	\$1,870	\$1,870	\$1,870	\$1,870	\$1,870	\$2,040
\$10,000 - 19,999	850	1,700	1,870	1,870	2,220	3,220	3,720	3,720	3,720	3,720	3,890	4,090
\$20,000 - 29,999	1,020	1,870	2,040	2,390	3,390	4,390	4,890	4,890	4,890	5,060	5,260	5,460
\$30,000 - 39,999	1,020	1,870	2,390	3,390	4,390	5,390	5,890	5,890	6,060	6,260	6,460	6,660
\$40,000 - 59,999	1,220	3,070	4,240	5,240	6,240	7,240	7,880	8,080	8,280	8,480	8,680	8,880
\$60,000 - 79,999	1,870	3,720	4,890	5,890	7,030	8,230	8,930	9,130	9,330	9,530	9,730	9,930
\$80,000 - 99,999	1,870	3,720	5,030	6,230	7,430	8,630	9,330	9,530	9,730	9,930	10,130	10,580
\$100,000 - 124,999	2,040	4,090	5,460	6,660	7,860	9,060	9,760	9,960	10,160	10,950	11,950	12,950
\$125,000 - 149,999	2,040	4,090	5,460	6,660	7,860	9,060	9,950	10,950	11,950	12,950	13,950	14,950
\$150,000 - 174,999	2,040	4,090	5,460	6,660	8,450	10,450	11,950	12,950	13,950	15,080	16,380	17,680
\$175,000 - 199,999	2,040	4,290	6,450	8,450	10,450	12,450	13,950	15,230	16,530	17,830	19,130	20,430
\$200,000 - 249,999	2,720	5,570	7,900	10,200	12,500	14,800	16,600	17,900	19,200	20,500	21,800	23,100
\$250,000 - 399,999	2,970	6,120	8,590	10,890	13,190	15,490	17,290	18,590	19,890	21,190	22,490	23,790
\$400,000 - 449,999	2,970	6,120	8,590	10,890	13,190	15,490	17,290	18,590	19,890	21,190	22,490	23,790
\$450,000 and over	3,140	6,490	9,160	11,660	14,160	16,660	18,660	20,160	21,660	23,160	24,660	26,160

Head of Household

Higher Paying Job Annual Taxable Wage & Salary	Lower Paying Job Annual Taxable Wage & Salary											
	\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000 - 39,999	\$40,000 - 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000 - 99,999	\$100,000 - 109,999	\$110,000 - 120,000
\$0 - 9,999	\$0	\$450	\$850	\$1,000	\$1,020	\$1,020	\$1,020	\$1,020	\$1,870	\$1,870	\$1,870	\$1,890
\$10,000 - 19,999	450	1,450	2,000	2,200	2,220	2,220	2,220	3,180	4,070	4,070	4,090	4,290
\$20,000 - 29,999	850	2,000	2,600	2,800	2,820	2,820	3,780	4,780	5,670	5,690	5,890	6,090
\$30,000 - 39,999	1,000	2,200	2,800	3,000	3,020	3,980	4,980	5,980	6,890	7,090	7,290	7,490
\$40,000 - 59,999	1,020	2,220	2,820	3,830	4,850	5,850	6,850	8,050	9,130	9,330	9,530	9,730
\$60,000 - 79,999	1,020	3,030	4,630	5,830	6,850	8,050	9,250	10,450	11,530	11,730	11,930	12,130
\$80,000 - 99,999	1,870	4,070	5,670	7,060	8,280	9,480	10,680	11,880	12,970	13,170	13,370	13,570
\$100,000 - 124,999	1,950	4,350	6,150	7,550	8,770	9,970	11,170	12,370	13,450	13,650	14,650	15,650
\$125,000 - 149,999	2,040	4,440	6,240	7,640	8,860	10,060	11,260	12,860	14,740	15,740	16,740	17,740
\$150,000 - 174,999	2,040	4,440	6,240	7,640	8,860	10,860	12,860	14,860	16,740	17,740	18,940	20,240
\$175,000 - 199,999	2,040	4,440	6,640	8,840	10,860	12,860	14,860	16,910	19,090	20,390	21,690	22,990
\$200,000 - 249,999	2,720	5,920	8,520	10,960	13,280	15,580	17,880	20,180	22,360	23,660	24,960	26,260
\$250,000 - 449,999	2,970	6,470	9,370	11,870	14,190	16,490	18,790	21,090	23,280	24,580	25,880	27,180
\$450,000 and over	3,140	6,840	9,940	12,640	15,160	17,660	20,160	22,660	25,050	26,550	28,050	29,550

Journal Voucher
Tuscaloosa City Schools
To be used when making corrections to the General Ledger

School: _____

General Ledger Account Name	General Ledger Account Number	Amount	Debit / Credit
Reason for Entry:			

Prepared By

Principal's Signature

Date

TUSCALOOSA CITY SCHOOLS
FUND RAISING ACTIVITY REQUEST FORM

Date of Request: _____ School: _____

Individual Making Request: _____

Class, Club or Organization: _____

Purpose of Fund Raiser: _____

Beginning Date of Activity: _____ Ending Date of Activity: _____

Brief Description of Fundraiser: _____

Vendor Supplying Items for Sale: _____

To be completed by the Bookkeeper:

PO Number: _____

Teacher Receipt Page Numbers: _____

Master Receipt Numbers: _____

Revenue Account (GL Code): _____

Fund Raising Budget

	<u>*Final Profit Total</u>
Revenue (receipts)	
Cost of Items (payments)	
Profit (revenue minus payments)	

*Final Profit to be verified by school bookkeeper after completion of the fundraiser.

Principal's Signature

*Verified by: Bookkeeper's Signature

Date

Date

Please keep an approved copy of the request form. Upon completion of the fundraising activity, and monthly for activities taking more than two months, compare the actual results based on deposits and payments to the budgeted amounts.

[illegible]

How to run a Fundraiser Report:

- Click on General Ledger
- GL Reports & Queries
- Journal Entry Reports
- Journal Entry Detail Report
- Click on Select by GL Component
 - CCTR (Beginning & Ending Value), Add Item
 - ClassFunct 47340 (Beginning & Ending Value), Add Item
 - ClassFunct 47710 (Beginning & Ending Value), Add Item
 - (Optional to see only one SpecUse) SpecUse (Beginning & Ending Value), Add item
- Accept Selection Criteria
- Select Post Date Oct 1 - Today
- Traffic Light Enter