

BUSINESS PROCEDURES MANUAL



Jefferson City Public Schools

JEFFERSON CITY PUBLIC SCHOOLS BUSINESS PROCEDURES MANUAL TABLE OF CONTENTS

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CASH RECEIPTS/DEPOSITS/CASH HANDLING
(Cash in School Buildings)

All moneys collected within the District's schools shall be handled in a proper fiscal manner and prudently safeguarded.

Money collected for any purpose will be submitted to the school principal or designee, who will provide for its proper deposit. Money should **never** be left in a desk, classroom, or common access area of an office. When a teacher or other school employee collects money from students for any purpose, that employee shall be held responsible for the money collected until the employee turns it over to a person responsible for receiving and depositing money.

- A. All deposits are to be made at **Hawthorn Bank** or the deposit can be sent in a locked bank bag via Brinks. Deposit slips are encoded with specific location numbers, as well as the District's account number. Do not use deposit slips without an encoded number. Requests for additional deposit books should be made through the Business Office.
- B. Deposits are to be made **daily** or when receipts equal \$100.00.
- C. When making deposits, use only one (1) deposit ticket per day. DO NOT USE multiple deposit tickets on the same date. For deposits with multiple checks, in lieu of writing each check on the deposit slip, an excel spreadsheet may be prepared totaling the checks. In the "List Each Check" section on the deposit ticket write "See Attached" and enter the total dollar amount of the checks. Include a copy of the excel spreadsheet with the deposit. Deposit tickets will be in triplicate form (original to bank, pink copy to the Business Office and yellow copy for building reference/deposit file).
- D. Night Depository – If an event is to take place that will necessitate a night deposit, the administrator or sponsor in charge of the event shall be provided with a night depository bag, a deposit slip, and an "Event Sales Report". The night depository bag should include all collections from the event and the white copy of prepared deposit slip. The startup cash should be accounted for and locked in a secure location for future events. Attach the completed yellow and pink copies of the deposit slip to the completed Event Sales report and forward to your location's bookkeeper. The location bookkeeper will forward the pink copy to the Business Office.
- E. For schools using the Brinks services, the bags will be given to Brinks personnel by the designated school personnel and the transfer book must be signed by the Brinks personnel. The bag and validated deposit tickets will be returned to the school location by Brinks. Bank bags are available from the Business Office. The keys for the bank bags are for the school/department use. DO NOT send a key with the bag to the bank. The bank has a key for all Jefferson City Public School bags.
- F. **ALL** money collected by district personnel should be deposited in the District bank account intact. Money is **NOT** to be held back from deposits and used to cover expenditures of an event, for other petty cash purposes or for cashing personal checks,

etc. All expenditures related to district-sponsored events are to be run through the District's regular Purchasing Procedures.

- G. All checks should be for the correct amount only and must be endorsed immediately upon receipt using a District 'For Deposit Only' endorsement stamp.
- H. Cash should never be left unattended or in an unlocked desk drawer or filing cabinet. Cash boxes and bank moneybags should be lockable.
- I. Funds **shall not** be taken home by employees of the District for "safekeeping". Funds should be turned in for deposit daily. If this is not feasible, please see item D of this section for Night Depository instructions.
- J. All thefts must be immediately reported to the Business Office. An immediate review will be performed and corrective actions (if any) will be determined.
- K. **All** receipts must be documented as to source and amount by a pre-numbered "Cash Receipt".
- Receipt books will be at least in duplicate form and must be completed at the time the monies are received. The following information must be included on the receipt:
 - i. Date
 - ii. Who the money was received from
 - iii. What purpose the funds were received for
 - iv. Who the money was received by
 - v. An notation whether cash or a check was received
 - vi. If paid by check, the check number
 - The original copy of the receipt slip should be given to the person making the payment and the second copy should remain in the receipt book. Receipt slips should equal the deposit totals.
 - The Business Office will order receipt books as needed.
 - In lieu of a pre-numbered receipt, when appropriate, receipts may be posted to a student's library or infinite campus account and a printout documenting the payment made available to the payor.
- L. Employees collecting money should use pre-numbered receipt slips for all cash receipts, when practical. If not practical, a Cash Receipts Log (i.e., class roster) should be used. Cash Receipts Logs should be completed when the cash is collected, not when the collections are turned over for deposit, and should designate whether the payment was made in cash or by check. The Cash Receipts Log, or a copy thereof, should be turned in with the monies to be deposited. **(NOTE:** A couple of known exceptions to the pre-numbered receipt slip/Cash Receipts Log requirements are book fairs and the sales of

suckers for the Just Say No Club. Please discuss other situations with the Business Office.)

- M. Each building principal will designate the staff responsible for handling cash and ensure these staff members are appropriately trained in acceptable procedures. Each school should ensure “appropriate backup designees” are in place for times when the primary staff is absent or unavailable.
- N. Each school should store all cash in a locked container, preferably a safe, with access limited to a few (2 or 3) designated individuals.
- O. Schools should identify areas to be used for counting and handling funds with limited access and out of view of traffic.
- P. Keys to cash drawers, vending machines or moneybags should be locked in a secure place with limited access.
- Q. All events charging an admission will use an Event Sales Report or Ticket Tracker to record the collection of admissions for the event. This report should be reviewed and approved by a building administrator, independent of ticket sales, and placed in a locked box or bag at the end of the event.
- R. One of the designated depositors will be assigned to pick up the funds collected at an event or fundraising activity and deposit them in the designated place. If the staff member who collected the money is also designated to receive and deposit monies, he or she may also deposit the locked box or bag in the appropriate place.
- S. Fundraisers should be approved by the building administrator and procedures should be developed before each fundraiser begins regarding how cash receipts will be handled and reconciled. Refer any questions regarding the handling of the fundraising monies to the Business Office.
- T. Whenever building personnel send out invoices, copies are to be provided to the Business Office. Invoice instructions should direct the payor to send the payment to the Business Office, payable to the Jefferson City School District, along with a copy of the invoice. The Business Office will notify the school/department when payment is received.
- U. Business Office staff may periodically make site visits and review cash handling procedures.
- V. Business Office staff will meet with individuals having cash handling responsibilities to discuss procedures and provide additional training as deemed necessary.

CHECK POLICY

Guidelines for accepting personal checks are as follows:

- A. The check must have the name and address of the check writer pre-printed on the check. Counter checks should not be accepted.
- B. No out-of-state checks should be accepted.
- C. Checks that are returned by the bank due to insufficient funds or the closing of an account will be charged back to the original activity. Collection of a returned check will be the responsibility of the school or sponsoring club.
- D. When an individual has bounced multiple checks it is up to the school or sponsoring club to enforce a policy of no longer accepting checks from that individual.

GENERAL PURCHASING GUIDELINES

The District operates using funds collected from state and federal sources and local taxpayers for the benefit of the District's educational programs. The School Board has directed employees to maximize these resources for the benefit of the District and its students. The School Board is also required by law to approve the payment of all bills. The District's auditor reviews the District's expenditures to ensure appropriate purchasing procedures were followed, appropriate coding was entered and adequate documentation (including copies of bids, purchase orders, invoices, etc.) was retained. For these reasons, it is necessary that all personnel carefully follow District procedures when making expenditures for district supplies or services.

General Rules for Purchases of Goods or Services

- A. Purchases may only be made by purchase order, district credit card, request for check, or through petty cash (when the latter is appropriate). In rare circumstances, when one of these methods of payment is not available, the District **may** reimburse an employee for a purchase made with the employee's personal funds.
- B. All purchases must receive approval from the building principal or other appropriate supervisor responsible for the budget code from which the purchase is made. Employees needing supplies or services will present requests to the building principal or appropriate supervisor.
- C. All purchases must be attributed to a budget code. If the requested expenditure does not fit into a budget code or would go beyond the approved amount in that budget code, the request will be forwarded to the Chief Financial Officer's office for review.

- D. All purchases must be appropriately documented. All documentation should be retained and be available for the annual audit performed by the district's independent auditing firm.
- E. School purchases of equipment, supplies, materials, and services for educational or instructional use or necessary for the educational function of the school (such as office supplies or copy paper) are exempt from state and local taxes and federal excise taxes. To claim exemption, the school must provide the vendor with a valid sales tax exemption certificate.
- F. Bidding laws will be followed when applicable. For transactions that are not governed by state bidding laws, employees will contact multiple providers for all purchases of up to \$3500 unless the purchase is covered by an exception pursuant to Board Policy DJF-1. Purchases of \$3500 or more must be supported by three written quotes or a written explanation of why three written quotes could not be obtained.
- G. Bidding and purchasing records will be retained in accordance with the Secretary of State's retention manual.
- H. When federal funds will be used to pay an expense, the individual requesting to purchase the item(s) must check www.sam.gov to ensure the vendor is not on the debarred or excluded list prior to entering into a contract to purchase the item(s).

General Rules for Purchases Requiring Separate Authorization

In addition to receiving approval from the person responsible for the budget code from which the purchase will be made, persons purchasing the following items must also receive additional approval prior to making a purchase, regardless of the cost:

- A. Computer hardware and software must be approved and ordered by the District's Director of Technology. This allows the Technology Department to evaluate pricing, enter the purchase in inventory, as well as oversee software compatibility and technology set up.
- B. Materials purchased with grant funds must be pre-approved by the office responsible for the grant.
- C. Construction or maintenance of district facilities must be approved by the District's Director of Building and Grounds.

General Rules for Credit Card Usage

District staff authorized by the Chief Financial Officer may make purchases with a District credit card. The following rules apply to the use of District credit cards:

- A. Any employee using a District card shall sign a card usage agreement annually and receive training on applicable procedures for credit card use. An employee refusing to sign the form will not be issued a district card and will need to discuss alternative methods for making purchases with his or her superior.
- B. All purchases made with a district card must be attributed to an appropriate code and must conform to the Board-adopted budget.
- C. Detailed receipts supporting **all** charges must be submitted to the appropriate building secretary within three (3) days of the purchase. Central Bank will email transaction statements to each cardholder on the 1st day of the month. All documentation should be turned into the building secretary or appropriate supervisor to be entered into the Central Bank site. Staff are encouraged to turn in receipts and invoices within three days of a purchase.
- D. An employee who does not turn in detailed receipts by the fifth of the month following purchase will receive a warning for the first offense. A subsequent offense will result in the receipt amount being deducted from the employee's paycheck. If the employee turns in the receipt at a later date, the amount will be paid back via ACH by the Business Office.
- E. Since the District is tax exempt, employees should ensure sales tax is not charged to the District. Employees are responsible for paying the District back for any taxes paid or for contacting the vendor to get a credit for taxes charged.
- F. District cards shall not be used in any manner to circumvent the bidding requirements specified by law or District policy.
- G. District cards are not to be used to purchase personal items, unauthorized items or items that do not benefit the District. A partial list of unauthorized items includes: alcoholic beverages, cash advances, telephones and related equipment, utility bills, weapons, ammunition, leases, rentals, payments to construction contractors, hospitality and entertainment expenses.
- H. All employees issued a District card must take all reasonable measures to protect the card against damage, loss, theft or misuse. Any damage, loss, theft or misuse of the card must be reported to the Business Office immediately.
- I. A District credit card may not be used by any person other than the authorized employee to whom the card is issued.
- J. District employees will surrender all District cards before leaving the district and/or upon demand by the District.

ACCOUNTS PAYABLE

New Vendor: When establishing a new vendor in SISFin the following information will be required on the New Vendor Google Doc:

Name
Street Address
City, State, Zip code
Telephone and Fax Numbers
Email Address

If the vendor is new to the SISFin system, the Business Office will collect the Tax ID number or Social Security Number by sending the vendor a W-9 form to complete and return.

Purchase Orders: Purchase Order is entered into SISFin, it will be mailed or e-mailed to the vendor by the Business Office.

Encumbrances: When a Purchase Order is processed by the Business Office, the entire amount is encumbered, or set aside. A school's available spending balance is decreased by the total of its encumbrances.

Account Codes: For budgetary control purposes, account codes are to be assigned to all purchases by the originating department or school. The Business Office reserves the right to change codes to more applicable codes, but will not do so without notifying the originating department or school.

Receipt Verification: When merchandise is received, the receiver will verify the quantity received and the building purchasing secretary will receive the purchase order in SISFin.

Original Invoices: If an invoice is sent directly to the school/department or packaged with the merchandise, it should be forwarded to the Business Office as soon as possible. **Payments will be made from original invoices only.**

INVOICES

The Business Office requires an original company invoice to support a payment. A statement from a company is NOT an order to pay and the Business Office will NOT pay from a statement.

However, certain relationships with vendors make invoices impractical. Therefore, the Business Office will accept the following alternative methods of documentation:

1. A prepayment for an order – send order blank
2. DJ or band – send copy of the contract
3. Honorarium – send memo

The Business Office must have some kind of back-up paperwork. A request for a check will not be processed until appropriate paperwork is received by the Business Office.

The Business Office also will not pay an invoice that has been altered. When an order has been changed, please contact the vendor and request a new invoice or a credit memo to explain the price difference between the original invoiced amount and the requested payment amount.

When paying a registration or any invoice that requires a copy to be sent with the check, please make a copy of everything you want mailed with the registration form/check and provide it to the Business Office with specific instructions for the mailing.

RECEIPT SLIPS

When sending credit card receipt slips to the Business Office for payment (especially if only one receipt), please tape them to a letter-sized piece of paper with the total in clear view so they are not lost, misplaced or discarded. When possible, employees are encouraged to go back to the store or business to obtain a copy of the original receipt.

TRAVEL POLICY AND GUIDELINES

Travel request forms must be submitted thirty (30) days prior to the travel, approved by the supervisor and submitted to the Business Office.

Registration for an event: Complete a Purchase Order and send to the Business Office with a copy of the registration. If a Purchase Order is not acceptable for the event, you will need to use a District credit card and follow all applicable credit card procedures.

Hotel Reservations: Complete a Purchase Order or use a District credit card to reserve a room and arrange payment. If you have called the hotel and have a confirmation number, please include this number on the purchase order. Lodging will only be reimbursed for the days attending meetings plus allowable travel time. Staff should not book a hotel room the night before a meeting or flight unless the meeting begins or flight out is scheduled prior to 8:30 the next morning and the travel time exceeds ninety (90) minutes. An exception allowing hotel stays may be made if staff attends networking meetings or socials sponsored by the host organization the evening prior to the actual business meeting. Requests for other exceptions to this policy should be presented to your supervisor. Supervisors are required to review and approve or disapprove all hotel stays. Itemized hotel bills must be sent to the Business Office for payment. Please do not charge additional expenses to your room. If you do, please pay them when you check out.

Meal Per Diem: Complete a Request for Reimbursement form for each participant. The per diem meal reimbursement limit is \$40.00 per person. Individual meal limits should not exceed \$10.00 for breakfast, \$15.00 for lunch or \$30.00 for dinner (with tip included). The individual meal limits do not override the per diem and the maximum meal reimbursement remains \$40.00 per day (except as noted in the following paragraph). Staff should abide by the prudent person rules when ordering – meaning if you wouldn't purchase it and pay for it yourself, then it's probably not appropriate to do so on the District's tab either.

With pre-approval of a supervisor, an exception allowing higher costs may be made if staff attends networking luncheons (or other meals) sponsored by the host organization. Also, certain “high cost” cities may be reviewed individually. Please contact the Business Office if you have any questions.

Itemized receipts must be turned in for all meal charges. The District will not reimburse actual expenses from a credit card receipt without itemization. The District will not reimburse the cost of alcoholic beverages.

In addition to submitting itemized receipts, a copy of the conference agenda should be submitted along with the Request for Reimbursement form and/or credit card documentation. The District will not reimburse staff for meals purchased in lieu of a meal provided by the hosting organization/included in the conference registration charge.

Air Travel: Complete a Purchase Order or use a District credit card so airfare can be billed directly to the District. All airfare should be approved by a building administrator or the applicable grant/program administrator. If an employee wishes to take a personal vehicle in lieu of flying, the employee should obtain written documentation of the airfare at least thirty (30) days prior to the date of departure. The district will then reimburse the employee the lesser of the mileage (at 42 cents per mile) plus parking at the hotel OR the combined cost of driving to the airport, parking at the airport plus the documented airfare costs.

Rental Cars: District credit cards should be used when renting a car. Full insurance coverage should be taken out as part of the rental agreement. Gas for the rental car should also be purchased using a District credit card. Follow credit card procedures by turning in all receipts.

Personal Vehicle Use: If a personal vehicle is used for business purposes, mileage may be claimed on a Request for Reimbursement form at the rate of 42 cents per mile. Mileage claimed for reimbursement shall be the lesser of the mileage from the employee’s building of employment or the employee’s home. For example, if an employee lives in Columbia, but attends a meeting at the Lake of the Ozarks, the mileage reimbursement will be from their Jefferson City work location. If that same employee attends a meeting in Kirksville, the mileage would be determined from their home in Columbia.

Unallowable Expenses include: Alcoholic beverages and entertainment, fines, traffic tickets, gifts, phone calls and other items for personal use, as well as any expense incurred by an accompanying spouse or other family member or guest.

Items considered personal use include aspirin purchased at a hotel gift shop, coffee or breakfast items purchased as an employee heads out-of-town for a meeting, and soda or ice cream purchased on the way back from an out-of-town meeting. These types of expenses are considered personal in nature because they do not benefit the District or the students thereof.

GIFT CARDS

Gift cards may be purchased for an award or gift to an employee, student, or other individual, **but only with funds approved for such purchases. Gift cards are not to be purchased with petty cash funds or with any monies received directly or indirectly from the federal government.**

To purchase gift cards, use a District credit card and follow all credit card procedures.

1. An **original detailed receipt** must be requested from the vendor showing that gift cards were purchased and the total amount paid.
2. A listing of the recipients and their respective signatures is required for supporting documentation. When the gift cards are given to the recipients, a Gift Acknowledgment Form must be completed.

CHECK PROCESSING AND BOARD APPROVAL

The Business Office prints, seals and mails accounts payable checks. A “Disbursements to be Approved” listing is presented to the Board of Education monthly. Invoices and other supporting documentation are scanned into SISFin.

ACTIVITY FUNDS

The purpose of the activity funds is to promote the general welfare, education and morale of all students and to finance the normal legitimate co-curricular activities of student body organizations. These funds consist of programs that have student participation in the activities and are maintained by the Business Office in Fund 61.

- A. Each school will maintain a list of approved clubs and sponsors. When new clubs are created, the appropriate information must be provided to the Business Office so that account codes can be established for the revenues, expenditures and fund balance of the new activity.
- B. The club sponsor will oversee activities of the student organization. The sponsor will work with the school’s bookkeeper to process the collection of cash receipts and expenditures. All revenues will be deposited into the District’s bank account and expenditures will be processed through the District’s Business Office. No cash should be held back to make purchases outside the district’s normal purchasing procedures. If cash is necessary, please deposit all monies received and request a check. Specific use of the monies must then be documented and submitted to the Business office along with any unused funds (for deposit back into the respective activity account).

- C. Start-up monies for an event require a Request for Check form to be completed and submitted to the Business Office at least three (3) days in advance of the event. The check will be made payable to the District's bank (which is currently Hawthorn Bank).
- D. All purchases for Activity Funds shall be made in accordance with the District's Purchasing Procedures.
- E. Upon fulfillment of an order, please have the appropriate building secretary receive the order in SISFin.
- F. An activity report detailing all account transactions can be generated in SISFin.

Refunds

Refunds on Activity Tickets will be at the discretion of the school principal. No refunds will be made on ID cards.

PARENT-TEACHER ORGANIZATIONS

Money-raising activities sponsored by the parent-teacher organizations (PTOs/PTAs) are allowable subject to the following:

The PTO/PTA initiates the activity and assumes responsibility for conducting it.

PTO/PTA activities may involve the students (as a whole) and the school personnel either as contributors (consumers) or money-raisers (workers).

The Principal, Secretary or other school district staff **are STRONGLY encouraged not to:**

1. Receive goods for the PTO/PTA.
2. Receive or deposit money raised by the PTO/PTA.
3. Pay vendors or otherwise disburse money for these organizations.
4. Have signature authority on any bank account of the PTO/PTA.

Any PTO/PTA money left in the care of the school or school personnel **must** be in a locked bank bag, which cannot be accessed by the school personnel.

Money raised by the PTO/PTA must be deposited to the account of the PTO/PTA, not the school's activity fund accounts. Identifying tax numbers used on a related bank account cannot be that of Jefferson City School District.

Parent-teacher organizations should cooperate fully with the Principal (and/or activity director) in planning activities or raising money.

Discretion should be used to limit money-raising activities to that necessary for school purposes.

OUTSIDE ORGANIZATIONS (i.e., BOOSTER CLUBS)

Outside organizations should be valid, stand-alone organizations with their own identities. There should be no confusion of their identity with that of the school. Booster clubs would be an example of such organizations.

Outside organizations:

1. Shall not use the school's address, tax ID number, or names of school employees in conducting business.
2. Shall manage and assume responsibility for the club's finances.
3. May make donations to the school or to a student club either for a specific purpose or for use at the discretion of the Principal or club sponsor.

The Principal, Secretary, sponsors, or other school staff **are STRONGLY encouraged not to:**

1. Receive goods for any outside organization.
2. Receive or deposit money raised by any outside organization.
3. Pay vendors or disburse money on behalf of any outside organization.
4. Have signature authority on any bank account of an outside organization.
5. Commingle money belonging to an outside organization in personal checking or savings accounts.

PETTY CASH ACCOUNTS

Petty cash funds are available for minor purchases, refunds, collections of fines and fees, and to make change when necessary.

Petty cash accounts should not exceed \$100.00.

There are two (2) methods of receiving petty cash.

- a. One is to obtain the money in advance and then make the purchase. If a purchase was made at a retailer, the original receipts, along with all excess funds, must be turned in to the petty cash secretary within two (2) business days. If the money was used to purchase sodas or other vending machine items for a meeting, any excess funds should be returned to the petty cash secretary within two (2) business days.
- b. The second method is to make the purchase from personal funds and bring in the original receipts for reimbursement.

A Petty Cash Request form should be completed identifying the budget code to be charged for all petty cash disbursements. The total of the Petty Cash Requests and the actual cash on hand must always total the authorized fund amount. The cash-on-hand cannot exceed the authorized petty cash amount. If the cash-on-hand ever exceeds that amount, a deposit must be made into the district's account.

The petty cash account should be reconciled on a regular basis by the petty cash secretary.

Only the Principal or trained designee may handle or distribute the building's petty cash. Employees cannot distribute petty cash to themselves. If the Principal or trained employee needs petty cash for district purposes, another trained employee must disburse the funds.

The Chief Financial Officer reserves the right to end the use of petty cash in any building or to reassign responsibility for the petty cash in any building.

The petty cash will be securely stored in a locked container and kept in a locked storage area, preferably a safe.

All disbursements from such funds are to be supported by receipted bills or other evidence documenting the expenditure in a form available for audit.

The Petty Cash Reimbursement Request submitted to the Business Office to replenish the petty cash fund should be signed by the petty cash designee, with all expenditures properly accounted for. All original receipts or other evidence documenting the expenditure must be attached.

Examples of **acceptable** petty cash purchases include:

1. Food purchases, including tipping delivery persons
2. Sodas for a meeting
3. Necessary emergency supplies that could not be anticipated
4. Postage

Examples of **unacceptable** uses of petty cash include:

1. Paying for services rendered by District employees
2. Travel advances
3. Cashing personal checks
4. Loaning money to any person
5. Payments to sports officials, gatekeepers, etc. (These payments must run through Accounts Payable for non-District employees and through Payroll for District employees.)

NOTE: Sales taxes should not be paid or reimbursed on petty cash purchases.

APPENDIX

OF

EXAMPLE

FORMS

JCPS ACTIVITY DEPOSIT ACCOUNTING FORM

DEPOSIT WILL NOT BE ACCEPTED UNLESS ACCOMPANIED BY DEPOSIT ACCOUNTING FORM

DATE OF DEPOSIT _____

CLUB/ACTIVITY _____

ACTIVITY ACCT#'S _____

DEPOSIT AMT
FOR EACH ACCT. _____

SPONSOR _____

FUNDS RECEIVED
FROM _____

PURPOSE _____

CURRENCY BREAKDOWNS

_____ X \$100 _____

_____ X \$ 50 _____

_____ X \$ 20 _____

_____ X \$ 10 _____

_____ X \$ 5 _____

_____ X \$ 1 _____

_____ X\$.25 _____

_____ X\$.10 _____

_____ X\$.05 _____

_____ X\$.01 _____

NAME

CHECK#

AMOUNT

TOTAL _____

TOTAL _____

TOTAL AMOUNT TO BE DEPOSITED _____

COUNTED BY _____

COUNT VERIFIED BY _____

**JEFFERSON CITY PUBLIC SCHOOLS
ADMISSIONS – CONCESSIONS
ACCOUNTING SHEET**

DATE: _____

SPORT: _____

v. TEAM/EVENT: _____

DIVISION(S): VARSITY JV C

10TH 9TH 8TH 7TH 6TH

BEGINNING CASH: _____

SIGNATURE: _____
(BOOKKEEPER)

CURRENCY

_____	X	\$100	=	_____
_____	X	\$50	=	_____
_____	X	\$20	=	_____
_____	X	\$10	=	_____
_____	X	\$5	=	_____
_____	X	\$2	=	_____
_____	X	\$1	=	_____

COIN

_____	X	\$1.00	=	_____
_____	X	\$0.25	=	_____
_____	X	\$0.10	=	_____
_____	X	\$0.05	=	_____
_____	X	\$0.01	=	_____

SUBTOTAL _____

CHECKS _____

ENDING TOTAL _____

(-BEGINNING CASH) _____

NET RECEIPTS _____

COUNT OUT INSTRUCTIONS

- TWO WORKERS SHALL BE PRESENT WHEN ANY MONIES ARE COUNTED.
- ALL MONIES WITHIN THE BAG SHALL BE COUNTED OUT.
- ALL DENOMINATIONS SHOULD BE COUNTED BY ONE WORKER, THEN VERIFIED BY THE SECOND WORKER.
- COMPLETE THE ACCOUNTING SHEET BY ENTERING THE COUNT OF EACH DENOMINATION AND THE CASH VALUE OF EACH TOTAL.
- ENTER THE TOTAL CURRENCY AND COIN ON THE SUBTOTAL LINE.
- ENTER THE TOTAL FOR ANY CHECKS ON THE CHECKS LINE.
- ENTER THE SUM OF THE SUBTOTAL AND CHECKS LINES ON THE ENDING TOTAL LINE.
- ENTER THE BEGINNING CASH AMOUNT FROM THE TOP OF THE SHEET.
- SUBTRACT THE BEGINNING TOTAL FROM THE ENDING TOTAL TO CALCULATE THE NET RECEIPTS.
- ALL PERSONS RESPONSIBLE FOR THE COUNTING OF MONIES MUST SIGN THE ACCOUNTING SHEET.
- PLACE THE ACCOUNTING SHEET AND ALL MONIES IN THE CASH BAG.

SIGNATURE: _____
(GATEKEEPERS)

SIGNATURE: _____
(GATEKEEPERS)

SIGNATURE: _____
(BOOKKEEPER)

**JEFFERSON CITY PUBLIC SCHOOLS
GIFT ACKNOWLEDGMENT FORM**

A gift certificate or card to _____(business name) was given to the individual(s) listed below for the following reason(s): _____

<u>Amount</u>	<u>Print Recipient Name</u>	<u>Signature of Recipient</u>
1. _____	_____	_____
2. _____	_____	_____
3. _____	_____	_____
4. _____	_____	_____
5. _____	_____	_____
6. _____	_____	_____
7. _____	_____	_____
8. _____	_____	_____
9. _____	_____	_____
10. _____	_____	_____
11. _____	_____	_____
12. _____	_____	_____
13. _____	_____	_____
14. _____	_____	_____
15. _____	_____	_____
16. _____	_____	_____
17. _____	_____	_____
18. _____	_____	_____
19. _____	_____	_____
20. _____	_____	_____

School/Activity _____

Signature _____

Date _____

JEFFERSON CITY PUBLIC SCHOOLS
REQUEST FOR CHECK

PAYEE INFORMATION

Business/Individual: _____

Address: _____

City/State/Zip: _____

Phone: _____

SSN (if an individual): _____ - _____ - _____

BUSINESS OFFICE INFORMATION

Budget Code: _____

Date Requested: _____

Date Needed: _____

Amount of Check: _____

Reason for Check Request:

Signature of Requestor: _____

Notice to Employees: The District realizes there are times when circumstances dictate the need for a check to be processed on short notice. However, purchases should be made through the District's normal Purchase Order process whenever possible and the use of this form should be the exception rather than the rule.

JOE # _____

DATE _____

TRANSFER / ADJUSTING JOURNAL ENTRY NEEDED

Reason:

From Account: _____

To Account: _____

Amount: _____

This transfer / journal entry involves an adjustment to the placement of a **revenue or expense**.
(circle one)

Please provide any applicable information relating to request (show below or attach copies):

Vendor Name: _____

Check #: _____

PO #: _____

Invoice #: _____

Receipt #: _____

Requested By: _____

Date: _____

PETTY CASH REQUEST

Date: _____

Amount Requested: _____

Purpose: _____

Budget Code: _____

Requestor's Signature: _____

----- (cut here) -----

PETTY CASH REQUEST

Date: _____

Amount Requested: _____

Purpose: _____

Budget Code: _____

Requestor's Signature: _____

----- (cut here) -----

PETTY CASH REQUEST

Date: _____

Amount Requested: _____

Purpose: _____

Budget Code: _____

Requestor's Signature: _____

**JEFFERSON CITY PUBLIC SCHOOLS
 PETTY CASH REIMBURSEMENT REQUEST**

Attach Petty Cash Vouchers and/or Receipts for each line.

	DATE	FUND	FUNCTION	OBJECT	BUILDING	PROGRAM	AMOUNT
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							

GRAND TOTAL

Requestor

Date Requested

**JEFFERSON CITY PUBLIC SCHOOLS
PETTY CASH RECONCILIATION**

Currency:

Ones	\$
Fives	\$
Tens	\$
Twentys	\$
Other	\$
TOTAL	

Coin:

Pennies	\$
Nickels	\$
Dimes	\$
Quarters	\$
Other	\$
TOTAL	

Total Cash on Hand:

Total Requisitions Paid Out:

Total Cash + Requisitions:

**Petty Cash Balance to be
Maintained**

Long/Short

Date:

Time:

Completed by: