

# **Bartlett City Schools**

## **Teacher Finance Guide**



**\*This has been designed as a reference guide on how to collect revenue, request for purchases, mileage, and travel; it is not a replacement for any manuals set by the State of Tennessee, or any policies set by Bartlett City Board of Education. If you have any questions, see your Financial Secretary.**

# Table of Contents

|                                     |       |
|-------------------------------------|-------|
| Collection of Daily Funds           | 3-5   |
| Daily Cash Receipts                 |       |
| Collection of Funds/ Activity       | 6-9   |
| (Concessions, Ticket Sales)         |       |
| Recorded Count of Collections       |       |
| Ticket Reconciliation               |       |
| Fee Waiver Information              | 10    |
| Purchasing Procedures               | 11-13 |
| Reimbursements                      | 14    |
| Sales Tax                           | 15    |
| Fundraisers                         | 16-20 |
| Fieldtrips                          | 21    |
| Mileage (In-County)                 | 22-25 |
| Travel Expense Form (Out of County) | 26-28 |
| Frequently Asked Questions          | 29-30 |

# Collection of Daily Funds

In the classroom, funds are collected on a Daily Cash Receipt form. The teacher will collect the funds, complete the daily cash receipt form, tear off the yellow copy to keep, and send the funds to the office.

All collections of funds must be completed by an adult.

\*Turn in all money daily into the office. **Do not hold money in your classroom.** Our auditors require same day deposits.

\*Please note: We do not give change back for any reason, especially on a check! When you are collecting money, please make it clear to the parents/students that exact funds must be sent or a check for the exact amount.

Parents must write separate checks for Cafeteria, PTSA or General. The parent's phone number must be included on the check and the student's name on the memo line.

Daily Cash Receipt Form Example on Page 5

1. Date- each collection must be turned in daily; collections on one Daily cash receipt cannot take place over a period of days. Funds must be turned in daily.
2. Received By- Your Name
3. Purpose of collection- why the funds are being collected; ex. Locker fee or fieldtrip or/and zoo etc.
4. School- list your school name
5. Acct. /Fund- the account into which the collection is to be deposited, if you need your account number please see your financial secretary. Please list the account name and account number.
6. Receipt No. - This receipt is issued by the cashier after the money is receipted into our General Fund. You will receive a white numbered receipt after funds are deposited. Attach the receipt to your yellow copy of the daily cash receipt form and file. Please keep the receipt and the daily cash form for three years for audit review.
7. Received from- list each person's name on each line and then list the amount of funds collected, indicating the method of payment. If cash, list the amount and check the cash box; if check, list the check amount and list the check number.
8. Total- the collector must total the amounts listed, and the total must equal money collected, or everything will be returned to the sender for correction.

**IMPORTANT:** If corrections are needed on a daily cash receipt form, do not scribble out the change. Simply mark one line through the data and make the correction to the side. If

corrections are scribbled, a new daily cash receipt form will have to be completed before funds can be received- funds and daily cash form will be returned to you to be corrected.

\*Do not use white out on any financial forms.

\*Write only in ink on the forms, do not use a pencil on any financial forms.

\*Money needs to be turned in promptly after counting. It is not safe in your room and the person receipting needs it to verify and compile it in order to get it to the bank for same day deposit.

\* Do not leave collections on someone's desk. Give it to the person responsible for receipting it at your location.

\* A separate daily cash receipt form must be used when collecting money for a different event (i.e. fieldtrip and hoops for heart) or (t-shirts or fees).

## How to fill out a Daily Cash Form

**Turn in all monies daily.**

**Make sure it's totaled at the bottom and matches the total.**

**Keep the yellow copy for three years, as auditors may request it.**

Write the date you collected the money.

Received by: The name of the person collecting the money, must be an adult.

Purpose of the collection: What you are taking the money for; ex. Uniform, Fundraiser, 3<sup>rd</sup> grade fieldtrip.

School: List your school name

Acct./Fund: Write your account number and name, if you do not know it, ask your Financial Secretary.

Receipt number: Leave blank the Receiptee at your location will fill it in.

**Bartlett City Schools**  
Record of Daily Cash Receipts  
By Activity or Fund

Date 10/1/19 School BCS  
 Received By Smith Acct #/ Fund 701.000 Library  
 Purpose of Collection Last Library Book Receipt No. \_\_\_\_\_

|    | Received From       | Cash Amt | Check Amt | Check # |
|----|---------------------|----------|-----------|---------|
| 1  | Jane Long           | 8.00     |           |         |
| 2  | Bob Knight          |          | 10.00     | 1075    |
| 3  |                     |          |           |         |
| 4  |                     |          |           |         |
| 5  |                     |          |           |         |
| 6  |                     |          |           |         |
| 7  |                     |          |           |         |
| 8  |                     |          |           |         |
| 9  |                     |          |           |         |
| 10 |                     |          |           |         |
| 11 |                     |          |           |         |
| 12 |                     |          |           |         |
| 13 |                     |          |           |         |
| 14 |                     |          |           |         |
| 15 |                     |          |           |         |
| 16 |                     |          |           |         |
| 17 |                     |          |           |         |
| 18 |                     |          |           |         |
| 19 |                     |          |           |         |
| 20 |                     |          |           |         |
| 21 |                     |          |           |         |
| 22 |                     |          |           |         |
| 23 |                     |          |           |         |
| 24 |                     |          |           |         |
| 25 |                     |          |           |         |
|    | Total of Cash/Check | 8.00     | 10.00     |         |
|    | Grand Total         | 18.00    |           |         |

List the name of each person you receive money from.

List the amount collected and check number if a check is received.

Total the amounts in each column and verify, your cash matches what is stated on the form.

# Collection of Funds/Activity

## Recorded Count of Collections

This form will be used when collecting money for an activity where individual records and/or receipts are not required. An example is concession stand sales. This form is completed at the end of the collection by the person(s) who collected the money.

Please see example on next page.

1. School – List your School Name
2. Fund/account name- This is the number and name of the account for which money is being collected for.
3. Sponsor- The person in charge of the account for which money is being collected.
4. Activity- This is the activity you are doing to collect money.
5. Date of activity- Date the collections take place.
6. Authorized purpose- Why you are collecting money.
7. Beginning change-This amount will already be listed, please count and verify the amount is correct and sign to verify the startup money is correct.
8. Amount collected- This is the amount you collected from sales minus starting cash.
9. Total to be Turned Over to school- This is the amount of starting cash and total sales combined.
10. Counted by- Two adults in charge of this activity who have counted the money will sign on these lines.
11. One of the individuals completing the form must keep the yellow copy and the white copy is returned to the office with the monies collected.

**IMPORTANT:** If corrections are needed on a recorded count collections form, do not scribble out the change. Simply mark one line through the data and make correction to the side. If corrections are scribbled, a new form will have to be completed before funds can be received- funds and form will be returned to you to be corrected.

- Only complete in ink, do not use pencil.
- For all financial documentation- do not use any white out.

**Bartlett City Schools**  
Recorded Count of Collections

School: Write out your school name

Fund/Acct. Name- Write out your account name and number the funds should be deposited to.

Date of Activity- Write the date of the collections

Activity- List the activity that is ongoing.

Purpose- Write the purpose of the

School Bartlett City Schools

Fund/Account Name 601.000 - Basketball Sponsor J. Smith

Date of Activity 1/14/20

Activity Concessions

Purpose Purchase basket balls

Sign that you have verified the start funds.

I Certify that I counted the beginning change in this ticket seller box and found it to be correct as listed below Sign to verify Startup Funds  
Signature

Beginning change- List the amount of your starting cash.

Amount collected- amount collected from activity minus startup cash.

Total to be turned over to school- Total of all funds collected including starting cash.

Beginning Change From Acct. 401.009 50.00 ( 1 )

Amount Collected from Activity 100.00 ( 2 )

Total to be turned over to School 150.00 (Line 1 + Line2)

Beginning Change to be redeposited into 401.009 \_\_\_\_\_

Or To be secured by \_\_\_\_\_

I have counted the money collected for this activity, and the amount shown above is the correct amount

Counted by: Counter 1 Date: \_\_\_\_\_  
Responsible Party

Counted by: Counter 2 Date: \_\_\_\_\_  
Responsible Party

Counted by: Must be signed and dated by two adults, who collected the funds.

This section will be completed by the receiptee at the school.

For Office Use only

Received by: \_\_\_\_\_ Date \_\_\_\_\_

Receipt # \_\_\_\_\_ Amount Collected \$ \_\_\_\_\_

Comment \_\_\_\_\_

White Copy- Turn into Office      Canary- Employee Copy- Keep for your records

One of the individuals completing the form must keep the yellow copy and the white copy is returned to the office with the monies collected. Auditors may request to see the yellow copy at any time up to three years.

# Ticket Reconciliation

This form is used any time money is collected for an event costing over a dollar (tickets costing one dollar or less are accounted for on a recorded count of collections). The ticket seller completes this form at the end of ticket sales.

Please see example on the page 10.

1. Beginning cash- this is the starting cash you will receive at the beginning of ticket sales along with the cash till/box and tickets. This amount will be listed when you receive the ticket reconciliation. Count it before your sales begin and verify your starting amount matches what is listed! Please sign beside the amount listed.
2. Ticket color/beginning number- this info will be listed when you receive the ticket reconciliation. Verify that the number listed matches your first ticket on the roll.
  - 2a. Ending number- this is the last ticket you sold, not the last number that you see on the roll after sales have stopped. If the incorrect number is listed, your count will not come out correctly!!
  - 2b. Tickets sold for the event.
  - 2c. Price per ticket- this is the sales price of the tickets
  - 2d. This is the total amount of money collected for tickets sold ex. 53 tickets sold at \$3.00 each = \$159.00. This would be entered on this line.
3. Total cash to be collected- as the form indicates, add lines 1, 2, 3 together for this total; this is the amount of money you should have collected.
4. Actual cash collected- this is the amount that you have collected.
5. Over/Short- as the form indicates, subtract line 3 from line 4 for this total. If there is an overage/shortage, write the explanation on the back of the form.

Ex. You are \$6.00 over; 2 patrons went through the gate without receiving their ticket. You might write, "Overage due to 2 sold tickets not being issued." Whenever possible in the instance that a patron pays and then leaves without their ticket, tear off the ticket and set it aside, as if they took it. This will help your counts come out accurately. Or, if you are \$0.50 short; you might write that there was an error in giving change.
6. Line 6- List the revenue account number for the event- calculate the amount of profit.  
Is Line 4-/-Line 5- line 1
7. Two adults (no students) who have counted the ticket sales money must sign the form.
8. One of the individuals completing the bottom portion of the ticket reconciliation must keep the yellow copy. The white copy is returned with cash and unsold tickets to Principal or Office at the end of the event.

Please note: If the incorrect ticket number is entered, the funds and ticket reconciliation will be returned to sellers for correction.

IMPORTANT: If corrections are needed on a ticket reconciliation form, do not scribble out the change. Simply mark one line through the data and make correction to the side. If corrections are scribbled, a new form will have to be completed before funds can be received- funds and form will be returned to you to be corrected. Only complete in ink, do not use pencil. For all financial documentation- do not use any white out.

**Bartlett City Schools  
Ticket Reconciliation**

School- List your school name  
Date of event- Date of event  
Event- Name of event

School Bartlett City Schools Date of Event 1/14/20  
Event Basketball Game Gate Number \_\_\_\_\_

Sign to verify starting change and that it matches what is listed on line 1.

I certify that I checked the Ticket color, beginning number, and the beginning change of this ticket seller box and found it to be correct as listed below.

Signature Signature

Color- The color of your ticket roll  
Beginning no. -Your beginning ticket number  
Ending no. - Your last ticket sold  
Tickets sold- Number of tickets sold x price of ticket- list of the amount

Beginning Cash (from starting cash account #401.009) \$ 50.00 (1)

Ticket Talley  
Color White  
Beginning No. 5745607 Ending No. 5745611  
Tickets Sold 5 X Price per Ticket \$5.00 \$ 25.00 (2)

Line 1- Your starting cash  
Line 2- Total of tickets sold  
Line 3- Total cash to be collected is line 1 + Line 2  
Line 4- Total cash in the cash box  
Line 5- Over/short Line 3 - Line 4  
Line 6- Revenue for the event it's Line 4 -/-Line 5- line 1

Total Cash to be Collected (Line 1 + Line 2) \$ 75.00 (3)  
Actual Cash Collected (Total of Cash Box) \$ 74.50 (4)  
Over/ Short (Line 3-Line 4) \$ -.50 (5)  
Revenue for Acct # 601.000 Basketball \$ 24.50 (6)  
(Line 4 -/- Line 5- Line 1)

Beginning Cash- Will be completed by the Financial Secretary

Beginning Cash  
Where is it? - Mark one  
\_\_\_\_ Redeposited into Acct # 401.009 Secured by \_\_\_\_\_

Signature of ticket seller- Signature of two adults who collected the funds. One of them will need to keep the yellow copy for 3 years for their records.

Signature of Ticket Seller Signature  
Signature of Ticket Seller Signature  
Signature of Principal \_\_\_\_\_

Received by- this box will be completed by the school's receiptee.

For Office Use only  
Received by: \_\_\_\_\_ Date \_\_\_\_\_  
Receipt # \_\_\_\_\_ Amount Collected \$ \_\_\_\_\_  
Comment \_\_\_\_\_

White Copy- Turn into Office Canary- Employee Copy- Keep for your records



# Fee Waiver Information

Students who are on free/reduced lunch automatically qualify for fee waiver funding for school supplies and activities. Below are some examples of qualified funding:

- School Supplies
- Locker fee
- Field trips (Curriculum/Grade based)
- Workbooks

The following is the procedure for using Fee Waiver Funds for qualified students.

1. Fill out the fee waiver form (See Financial Secretary)
2. List the student's name and the supplies needed and sign and date the form.
3. Turn the form in to your Financial Secretary.

## Fee Waiver Notification

School: \_\_\_\_\_  
Student's Name: \_\_\_\_\_  
Teacher Signature: \_\_\_\_\_  
Date: \_\_\_\_\_

Fee Waiver for (list items):

| Qty                      | Item  | Cost          |
|--------------------------|-------|---------------|
| _____                    | _____ | _____         |
| _____                    | _____ | _____         |
| _____                    | _____ | _____         |
| _____                    | _____ | _____         |
| Total of this fee waiver |       | <u>\$0.00</u> |

# Purchasing Procedures

Purchases made using school money are scrutinized carefully by auditors reporting to the State. The rules governing the use of Taxpayer's funds are very specific. In order to comply with the State Internal School Uniform Accounting Policy Manual, the following procedures are to be followed:

The Financial Secretary can aid employees with questions concerning the completion of the Purchase Requisition form. However, they cannot complete the form for the employees.

The purchase requisition form is not a legitimate purchase order until signed by the principal.

Schools are not liable to pay for any unauthorized purchases made by a school employee. A verbal okay by the principal in the hallways is not an authorized purchase. Authorized purchases consist of a completed purchase requisition signed by the principal prior to purchasing.

If this is a restricted (club or athletic) account, there should be sufficient funds in your account to cover the purchase. Any Purchases by a club or student organization must have an approved Student Authorization Form included with the purchase requisition being submitted for approval.

Gift Cards are prohibited for employees.

If your purchase will be from Wal-Mart or Sam's, there may be a school credit card and tax exemption card available from your Financial Secretary. These will not be issued without a signed Purchase Requisition! You must come and check out the cards and check them back in when returned.

If a vendor will not accept a school purchase order, then we cannot use them. To see if a vendor has been approved, see your Financial Secretary.

**IMPORTANT:** If corrections are needed on a Purchase Requisition form, do not scribble out the change. Simply mark one line through the data and make correction to the side. If corrections are scribbled, a new form will have to be completed.

- Only complete in ink, do not use pencil.
- For all financial documentation- do not use any white out.

## To make a purchase

See your Financial Secretary to pull a Purchase Requisition Form, have the following information with you to complete the form. Example on page 13.

1. The suggested vendor will be the company to whom the check will be made payable, including vendor address.
2. If your purchase is one item or like items totaling \$500.00 or more; you must have 3 quotes documented. Be specific as to what you are pricing, the item specs should be the same. If the item or items are only available from a single source vendor, then you must indicate it in the appropriate space on the Purchase Requisition.
3. Purchase Details list the account number to be charged, quantity, description, and price may be approximate. In some cases you may need to give a budget amount, ex. instructional items not to exceed \$100.00” would suffice for teacher discretionary funds. The unit cost, extended cost and total may be an approximate.
4. Requested by: sign your name, grade/department and date.

Then give the purchase requisition to your Financial Secretary for the Principal’s approval. Once it’s signed and approved by the Principal, the yellow copy will be returned to you for the item/goods to be purchased.

Keep in mind we never pay for goods or services in advance of receiving them.

Once the purchase is received, you must sign and date the **invoice/receipt/and packaging slip** to show all items listed on the purchase requisition were received. They must be turned in to your Financial Secretary for payment.



# Reimbursements

If you are purchasing the items and want to be reimbursed, you must complete the following:

1. Fill out a purchase requisition- under vendor name; list your name there. If you are the vendor- you may buy from different stores but there will be only one check written to you after making the purchases.
2. Sales Tax cannot be reimbursed on a tax-exempt item.
3. You must provide a receipt for the goods and they must be available for inspection if needed. Sign and date the receipt stating the goods were received.

If you cannot provide a receipt, reimbursement cannot be issued -- no exceptions!

If the purchase order is not approved before the purchase—reimbursement cannot be issued. Schools are not liable to pay for any unauthorized purchases made by a school employee. A verbal okay by the principal in the hallways is not an authorized purchase and reimbursement cannot be issued.

# Tax Exempt/Sales Tax

Instructional items are not taxable. If the vendor does not have your school's tax exemption on file you must obtain a completed government tax form from your Financial Secretary. If a teacher chooses to go to a vendor that does not accept our tax exemption form the teacher will be responsible for the sales tax.

A school should pay sales tax on anything purchased by the school and resold to students, teachers, clubs, or other school organizations, the public etc. regardless whether items are resold for profit or at cost, except workbooks and school lunches purchased in the cafeteria.

A school should not pay sales tax to an out of state vendor unless the vendor has supplied a Tennessee sales tax identification number. If the vendor cannot supply a Tennessee sales tax id number, then we need to pick a different vendor.

## Examples of Tax-Exempt items

Basketball Uniform- If they are property of the school.

Workbooks/textbooks

Admissions to ballgames/plays

Awards

T-shirts- if funds used were raised by fundraising dollars.

## Examples: To pay sales tax on

Uniforms- If the students are keeping them and paying for them.

Warm-ups

Bookstore items

Class rings

P.E Uniforms

Club T-Shirts

Student's lunch on a fieldtrip- if money was collected from student

**If you have any questions about the sales tax, see your Financial Secretary.**

# Fundraisers

Participation in fundraising activities should be voluntary. A student's grade cannot be affected as a result of participation or lack of participation in the fundraising event. If the student does not participate the student is still entitled to benefit from the fundraising efforts.

## Required Forms

1. Fundraiser Authorization form- you must have this completed and approved by Principal at least two weeks prior to the beginning of the fundraiser and must be completed by the sponsor. Fundraisers are not permitted to commence without prior authorization and approval from the Principal- no exceptions. Example page 17.
2. Purchase Requisition- when you submit your authorization form for approval, you must complete a purchase requisition.

Remember on all fundraisers we must pay sales tax, if the vendor does not charge Tennessee sales tax then you need to pick a different vendor.

3. Fundraiser Profit Analysis Form- later in this section.

If the school receives a check from a vendor/organization for the school's share of the fundraiser profits a written agreement must be obtained from the vendor/organization detailing the division of profit before the fundraiser begins.

Turn in all forms to your Financial Secretary for Principal's approval.

## Fundraiser Authorization form

See your Financial Secretary for the Fundraiser Authorization form to complete at least two weeks prior to the fundraiser. See example on page 17. You must have a specific purpose for the fundraiser. You cannot raise funds just to pad your account. You must have a secondary purpose in case your original goal is met. Return the completed form to the Financial Secretary for her to receive the principal's approval and board approval (only if fundraiser is school wide). Once the authorization form is approved, your Financial Secretary will inform you.

Once the fundraiser has ended, the funds must be utilized for the purpose for which the fundraiser was held. The funds should be spent in the year in which the students who helped raise it are in. Students sell items to purchase something for their class not for next year's class. If the reason you are raising the money changes, you must have Principal's approval.

### BARTLETT CITY SCHOOLS FUNDRAISER AUTHORIZATION

(Must be in the office of the Superintendent Designee **two weeks prior to the commencement** of the activity if involves general student body in marketing the fundraiser.)

School- List your school name

Fund/account name- List your account name and number.

Sponsor- List your name

Current Balance- Check with the Financial Secretary.

Proposed fundraising activity- List what you are proposing to sell

Purpose of fundraiser- List what you are planning to purchase with the funds raised.

Secondary Purpose- List additional items you would like to purchase after your first purpose is fulfilled.

Anticipated dates of fundraiser- The dates you are planning on selling.

Expected student Involvement- Circle if it's school wide or specific school organization.

Method by which school will receive profit- Circle either check from vendor or cash collection w/expenses paid by school.

Requested by- Sign your name and date.

After it's approved by the Principal, the Financial Secretary will let you know.

|  |  |                |   |
|--|--|----------------|---|
| <b>School</b>  | Bartlett City Schools  |                |   |
| <b>Fund/Account name</b>   | 701.000 Book Fair  | <b>Sponsor</b> | J. Smith                                  |
| <b>Current balance of Fund/Account \$</b>  | 0.00   | <b>Date</b>    | 1/15/2020                                 |
| <b>Proposed fundraising activity</b>   | Selling Scholastic Books                                       |                |   |
| <b>Purpose of fundraiser</b>   | Purchase books for the library                                 |                |   |
| <b>Secondary purpose if an overage of expected income occurs</b>   | Computer for library   |                |   |
| <b>Anticipated date(s) of fundraiser</b>   |  |                |   |
|  | <b>Beginning</b>   | 3/14/2020      | <b>Ending</b> 3/20/2020                   |
| <b>Expected student involvement</b>  | school wide or specific school organization                    |                |   |
|  | <b>Method by which school will receive profit (circle one)</b> |                |   |
|  | Check from Vendor/Organization                                 | or             | Cash collection w/expenses paid by school |
| <b>If vendor contract or standard Bartlett City Schools Contract for Cooperative Activities is used, attach.</b> |  |                |   |

|                     |                   |             |         |
|---------------------|-------------------|-------------|---------|
| <b>Requested by</b> | J. Smith          | <b>Date</b> | 1/15/20 |
|                     | <i>Name/Title</i> |             |         |
| <b>Approved by</b>  | _____             | <b>Date</b> | _____   |
|                     | <i>Principal</i>  |             |         |

|                    |                                |             |       |
|--------------------|--------------------------------|-------------|-------|
| <b>Approved by</b> | _____                          | <b>Date</b> | _____ |
|                    | <i>Superintendent Designee</i> |             |       |

File for Auditor's review.

**\*Note:** If a fundraiser is school-wide, it must be approved by the Superintendent Designee.

## **Purchase Requisition**

Once approval is received, you need to fill out a purchase requisition (example page 13). Remember on all fundraisers we must pay sales tax, if the vendor does not charge Tennessee sales tax then you need to pick a different vendor. If the number of items being purchased is over \$500.00 you must include the 3 bids/quotes. Research your product and include the following when considering your pricing:

Initial cost of items

Tax must be paid on all resale items

Shipping and handling

Set up fees

The profit you would like to make

Once the purchase requisition is approved, order your products you are responsible for ordering and receiving your fundraiser. It is recommended that you have documentation of the distribution of your orders (ask for them to be signed for, etc.) to avoid any discrepancies. Don't forget to sign all packaging slips, receipts and invoices and turn them in to your Financial Secretary.

## Fundraiser Profit Analysis

At the completion of the fundraiser, a fundraiser profit analysis report must be completed by the sponsor of the fundraiser. The fundraiser profit analysis report accounts for money collected, money disbursed and remaining fundraising items, if any. Financial Secretary will provide the report and a computer printout showing receipts and purchases from the account to help with this report. Financial Secretary may provide assistance if needed; however, they cannot complete the form for the sponsor. On the form do not forget to list any giveaways etc. if there is an overage/shortage in amount.

Tennessee Internal School Uniform Accounting Policy Manual  
Applicable Laws and Exhibits-Appendix A

Revised 5/7/14

### FUNDRAISER ANALYSIS REPORT

(To Be Completed By Sponsor at Completion of Fundraiser)

|                       |                       |              |           |
|-----------------------|-----------------------|--------------|-----------|
| School Name:          | Bartlett City Schools | Date:        | 1/14/2020 |
| Fundraising Activity: | City Saver Books      |              |           |
| Club:                 | 800.500 Cheer         | Sponsor:     | J. Smith  |
| Beginning Date:       | 12/1/2019             | Ending Date: | 1/10/2020 |
| Was this a Pre-sale?  | no                    |              |           |

#### Expected Collections- (Assuming all items purchased are sold)

| Date                 | Item             | Beginning Quantity | Quantity Left | Quantity Sold | Selling Prices | Money Collected | Amount of Ending Inventory | Total if Everything Sold |
|----------------------|------------------|--------------------|---------------|---------------|----------------|-----------------|----------------------------|--------------------------|
| 1/15/2019            | City Saver Books | 100                | 0             | 100           | \$25.00        | 2,500.00        | \$0.00                     | \$2,500.00               |
|                      |                  |                    |               | 0             |                | 0.00            | \$0.00                     | \$0.00                   |
|                      |                  |                    |               | 0             |                | 0.00            | \$0.00                     | \$0.00                   |
|                      |                  |                    |               | 0             |                | 0.00            | \$0.00                     | \$0.00                   |
|                      |                  |                    |               | 0             |                | 0.00            | \$0.00                     | \$0.00                   |
| Continue on 2nd Page |                  | TOTAL              |               |               |                | 2,500.00        | \$0.00                     | \$2,500.00               |

#### Actual Collections

Amount collected from all sales 2,380.00 (Activity Detail Attached)

#### Ending Inventory

Number of Items on hand x selling price = ending inventory value

0 X 0 = 0.00

Where is the ending inventory stored?

How and when will ending inventory be used?

#### Analysis

|                          |  |
|--------------------------|--|
| Expected collections     | \$2,500.00                             |
| Less: Actual collections | \$2,380.00                             |
| Less: Inventory on hand  | \$0.00                                 |
| Less: Giveaways          | <u>5</u> X <u>25</u> = <u>\$125.00</u> |
| Overage/Shortage         | \$5.00                                 |
| Explanation:             | Gave 5 books away to the top sellers   |
|                          | Received an 5.00 donation              |

Prepared By: J. Smith

Retain for Auditor's Review S.1



# Fieldtrips

Fieldtrips can be expensive and complicated. Following these steps will help eliminate confusion and miscommunication concerning expenses and logistics of your field trip. The school cannot afford to carry the cost of these trips! Therefore, it is imperative that you adhere to these guidelines to avoid costly mistakes.

1. Contact destination for price and itinerary information.  
Items to consider: Cost of buses, admission, and lunch.
2. Complete the fieldtrip request form by using this link-  
<https://www.bartlettschools.org/apps/form/FieldTripRequest>
3. After the trip has been approved, coordinated with the Financial Secretary and Transportation Coordinator on the following items:
  - a. Requisition for admission- (Example on page 13)
  - b. Requisition for lunch (if applicable)- include sales tax (see page 15)
  - c. Requisition for buses
  - d. Permission slip forms
  - e. Deadlines for money to be turned in.
4. Collect money/permission slips for trip daily on a Daily Cash Receipt Form (see example page 5). Turn in all money daily into the office.

Each school may have a different process, check with your Financial Secretary.

# Mileage for Itinerant Teachers

## MILEAGE REIMBURSEMENT THROUGH THE EMPLOYEE PORTAL

Mileage information will be entered through the Employee Portal. In short, each In-County one-way or round-trip travel item will be entered on the Reimbursement>Mileage screen. Once all travel has been entered, the page will be submitted and will begin the approval process. Once the approval has been completed your submission will go to Accounts Payable and your reimbursement will be processed.

Below are the steps to enter your mileage through the employee portal:

**You must submit your claim by the Due-In Date referenced in the Annual Mileage memo usually dated beginning of July from the Chief Financial Officer. The Due-In Date is the Claim Date you will use on the portal in the steps below.**

1. Open your web browser:
  - a. If you use a PC use only **Internet Explorer**
  - b. If you use a Mac, use only **Safari**
  - c. Other browsers such as Firefox and Chrome will not work with APECS.
2. Access the employee portal at <https://ep-bartlett.esd-cloud.com>.
3. Log on to the portal with your User ID and PIN. Click the **Sign-in** button.
4. Click the Reimbursements menu item.
5. Click the Mileage menu item.
6. Do one of the following:
  - a. For a new claim, click the **Enter New Claim** button and enter the Due-In Date (as published yearly from the Office of the CFO) for mileage in the **Claim Date** field.
  - b. To edit the current (saved but not submitted) claim, click the underlined (hyperlink) Claim Date.

| CLAIM DATE | REFERENCE NO. | STATUS   | COMMENTS |
|------------|---------------|----------|----------|
| 07/01/2015 |               | Approved |          |
| 07/01/2015 |               | Void     |          |
| 07/01/2015 |               | Approved |          |

7. Either enter the travel date (MM/DD/YYYY) or click the calendar icon to select the travel date.

Reference No.: NEW ENTRY      Claim Date: 07/08/2015

DELETE      LOCATION      ROUND TRIP      MILE      RATE REIMBURSEMENT

Yes No      Totals: 0.00      \$ 0.00

Save, I'm not finished      Submit

8. Enter your starting location in the **From** field. As you type the location name, a list will appear that you can select your location. If your **From** location is not displayed, finish typing the **From** location name.

Reference No.: NEW ENTRY Claim Date: 07/08/2015

| DELETE                   | DATE       | LOCATION   | ROUND TRIP  | MILES | RATE  | REIMBURSEMENT |
|--------------------------|------------|--|---|-------|-------|---------------|
| <input type="checkbox"/> | 07/06/2015 | From: Central<br>To: Arlington Central Office<br>CENTRAL OFFICE  | <input type="radio"/> Yes <input checked="" type="radio"/> No |       | 0.565 | 0.00          |
|                          |            | From: Central Office - Board of Education<br>To: Central Office - Director of Schools<br>Central Office - Fiscal Services<br>Central Office - Human Resources & Accountability<br>Central Office - Operations<br>Central Office - Shared Services<br>Central Office - Student Services<br>Central Office - Teaching & Learning | <input type="radio"/> Yes <input checked="" type="radio"/> No |       |       |               |
| Total:                   |            |  |   | 0.00  |       | \$ 0.00       |

Buttons: Save, I'm not finished | Submit

9. Enter your destination in the **To** field. As with the **From** field, as you type the location name, a list will appear that you can select your location. If your **To** location is not displayed, finish typing the **To** location name.

Reference No.: NEW ENTRY Claim Date: 07/08/2015

| DELETE                   | DATE       | LOCATION   | ROUND TRIP  | MILES | RATE  | REIMBURSEMENT |
|--------------------------|------------|--|---|-------|-------|---------------|
| <input type="checkbox"/> | 07/06/2015 | From: Central Office<br>To: Bon Ln<br>BON LIN ELEMENTARY<br>BON LIN MIDDLE | <input type="radio"/> Yes <input checked="" type="radio"/> No |       | 0.565 | 0.00          |
| Total:                   |            |  |   | 0.00  |       | \$ 0.00       |

Buttons: Save, I'm not finished | Submit

10. Select the “Yes” radio button if this is round-trip travel; otherwise select the “No” radio button. Your **Miles** will automatically change based on the **Round Trip** indication.
  - a. Special Note: If either the **From** location or the **To** location are not BCS destinations, you can enter the name of the **From** or **To** location and the number of miles. For example if you started from the Central Office and went to a meeting at the Code Enforcement Office and the distance was 15 miles, then select Central Office in the **From** field, enter Code Enforcement Office in the **To** field, click the “Yes” Round Trip button and enter 15 in the **Miles** field. The miles will change to 30. If it is not a round trip entry, click the “No” button and the miles will change to 15.

Reference No.: NEW ENTRY Claim Date: 07/08/2015

| DELETE                   | DATE       | LOCATION                                       | ROUND TRIP  | MILES | RATE  | REIMBURSEMENT |
|--------------------------|------------|--|---|-------|-------|---------------|
| <input type="checkbox"/> | 07/06/2015 | From: CENTRAL OFFICE<br>To: BON LIN ELEMENTARY | <input checked="" type="radio"/> Yes <input type="radio"/> No | 12.40 | 0.565 | 7.01          |
|                          |            | From:<br>To:                                   | <input type="radio"/> Yes <input checked="" type="radio"/> No |       |       |               |
| Total:                   |            |  |   | 12.40 |       | \$ 7.01       |

Buttons: Save, I'm not finished | Submit

11. Repeat steps 5 through 8 for all of your travel dates (you can have multiple entries for the same date).
12. Once all entries have been completed, do one of the following:

| DELETE                   | DATE       | LOCATION  | ROUND TRIP  | MILES | RATE  | REIMBURSEMENT |
|--------------------------|------------|---|---|-------|-------|---------------|
| <input type="checkbox"/> | 07/06/2015 | From: CENTRAL OFFICE<br>To: BON LIN ELEMENTARY    | <input checked="" type="radio"/> Yes <input type="radio"/> No | 12.40 | 0.565 | 7.01          |
| <input type="checkbox"/> | 07/08/2015 | From: CENTRAL OFFICE<br>To: BON LIN MIDDLE        | <input type="radio"/> Yes <input checked="" type="radio"/> No | 5.90  | 0.565 | 3.33          |
| <input type="checkbox"/> | 07/08/2015 | From: BON LIN MIDDLE<br>To: BARTLETT ACADEMY      | <input type="radio"/> Yes <input checked="" type="radio"/> No | 3.00  | 0.565 | 1.70          |
| <input type="checkbox"/> | 07/08/2015 | From: BARTLETT ACADEMY<br>To: CENTRAL OFFICE      | <input type="radio"/> Yes <input checked="" type="radio"/> No | 6.20  | 0.565 | 3.50          |
| <input type="checkbox"/> | 07/23/2015 | From: CENTRAL OFFICE<br>To: Code Enforcement      | <input checked="" type="radio"/> Yes <input type="radio"/> No | 30.00 | 0.565 | 16.95         |
| <input type="checkbox"/> | 07/30/2015 | From: CENTRAL OFFICE<br>To: RIVERCREST ELEMENTARY | <input checked="" type="radio"/> Yes <input type="radio"/> No | 10.60 | 0.565 | 5.99          |
|                          |            |   |   |       |       |               |
| Total:                   |            |   |   | 66.10 |       | \$ 38.46      |

COMMENTS

- a. If you are entering your travel as you complete them and have more to enter before the due date (Claim Date), then click the “Save, I’m not finished” button.
- b. If you are done entering all of your travel for the due date (Claim date), then click “Submit” button. **Clicking the “Submit” button starts the approval process and you can no longer edit this Claim Date.**

13. Your mileage claim is complete.

Example of the Mileage Memo (it's updated annually)



TO: All Personnel Receiving Monthly Mileage 2020-21  
FROM: Teresa K. Winter  
RE: Mileage for 2020-21  
DATE: June 11, 2020

Mileage will be entered through the Employee Portal for 2020-21 by employees who have been authorized to use their personal cars in the daily performance of their duties on the following dates:

| <u>DUE-IN DATE</u>                           | <u>PAID DATE</u>   |
|--|--------------------|
| August 7, 2020 (for the month of July)       | August 14, 2020    |
| September 4, 2020 (for the month of August)  | September 11, 2020 |
| October 2, 2020 (for the month of September) | October 9, 2020    |
| November 6, 2020 (for the month of October)  | November 13, 2020  |
| December 4, 2020 (for the month of November) | December 11, 2020  |
| January 8, 2021 (for the month of December)  | January 15, 2021   |
| February 5, 2021 (for the month of January)  | February 12, 2021  |
| March 5, 2021 (for the month of February)    | March 12, 2021     |
| April 2, 2021 (for the month of March)       | April 9, 2021      |
| May 7, 2021 (for the month of April)         | May 14, 2021       |
| June 4, 2021 (for the month of May)          | June 11, 2021      |
| July 2, 2021 (for the month of June)         | July 9, 2021       |

The new mileage rate for 2020-21 is **\$0.575** per mile for both in and out of county. **This rate is established by the IRS.** Please remember that mileage reimbursement does **not** include driving from your residence to your normal work location and it does **not** include the distance from your final work location of the day back to your residence.

All Mileage Expense Reports must be approved by your Approver by the Due-in Date to be paid on the Paid Date. When submitting your mileage, please allow 1-2 days for your Approver to approve.

Please submit all mileage in the month it is incurred. **Mileage submitted late will not be paid.**

# Travel Expense Form

The attached travel expense form must be completed three weeks prior to travel. Complete the BCS Travel expense form, located on the Employee Portal under Documents. See example pages 27-28. See your Financial Secretary about any registration fees that need to be paid in advance and/ or any questions.

REV-20-21-001FIN



## TRAVEL REGULATIONS

1. Travel may not be undertaken unless it is authorized in advance by the Superintendent. Employees should complete Section 1 first and submit to their supervisor for departmental approval. Supervisors should then forward the form and registration itinerary to the CFO for account number approval. CFO will forward to the Superintendent for approval. The Superintendent will not approve unless the meeting agenda is attached. After the Superintendent's approval, the form will be returned to the departmental supervisor. After travel is completed, the employee will complete Section 2 on the form with original signatures and forward to the Chief Financial Officer for approval and payment processing.
2. All Out-of-County/State travel will be approved by the Superintendent or designee. If you make hotel or airline reservations prior to receiving the Superintendent's approval, you will not be reimbursed if approval is withheld.
3. Transportation for approved travel should be by air or automobile whenever practical and the airfare *must not exceed regular tourist or coach fare*. Automobile travel will be reimbursed at a rate of **\$ .575 mile**, not to exceed air tourist fare. Central Office can order airline tickets using our approved travel agent. If a traveler makes their own airline reservations, the cost of the trip will not be reimbursed until after travel is complete.
4. Lodging will be reimbursed at the prevailing rate charged by the motel/hotel and verified by receipt. Lodging should be booked directly with the hotel, not through on-line services (i.e. Orbitz, Travelocity, Hotwire, Expedia or Priceline), as these services do not provide an invoice for hotel stay. If these services are used, lodging will not be reimbursed.
5. Meals- In the case where a meal is provided by the conference, or included in the cost of the hotel (ex., breakfasts are often included in price of the hotel stay), Bartlett City Schools will not reimburse for these meals. Breakfast may be included only when the trip begins before 8:00 a.m. Dinner may be included if the trip is concluded after 6:00 p.m. Bartlett City Schools will reimburse meal expenses for Out-of-County travel up to the following dollar limits per day: \$15.00 for breakfast, \$18.00 for lunch and \$28.00 for dinner. The total meal allowance for these out of pocket expenses will not exceed \$61.00 per day.
6. Registration fees for approved conferences, conventions, seminars, and meetings will be reimbursed after the travel is complete. If registration needs to be paid in advance, have your departmental secretary/financial secretary enter the expenditure in APECS to be paid.
7. Uber, Lyft, taxi fares, tolls and parking fees will be reimbursed provided the expense is necessary to reach the approved destination. Receipts are required.
8. Bartlett City Schools will reimburse for one checked bag (not to exceed \$30.00) per one-way trip. Maximum reimbursement for baggage fees for a round-trip airfare should not exceed \$60.00. Receipts are required.
9. The employee signature is required upon completion of the trip, signifying that the employee attests to the completeness and correctness of the information on the form.
10. If actual total expenditures exceed estimated total costs, please explain difference in Section 2.
11. All forms must be completed and signed in INK. The entire form with all signatures must accompany the request for reimbursement.
12. Do not combine travel expenses with another person on this form. Each person travelling must submit their own travel form with their expenses.
13. If you attend professional development paid for by the District, you will be expected to re-deliver the content.
14. Reimbursement will be made when Travel Expense Report, Form No. REV-20-21-001FIN has been approved by the Chief Financial Officer.

**Note: Advance approval of the Superintendent is required for all travel.**

CFO Approval: \_\_\_\_\_



TRAVEL EXPENSE REPORT

SECTION 1: PRE-AUTHORIZATION INFORMATION

Name: John Smith Employee ID No. 12345 Date: 8/20/2020  
 Purpose of Travel/Conference PIE Conference City & State Nashville TN  
 Job Title/Location Teacher Elmore Park Mode of Travel (i.e. airline, car): Car  
 Departmental Approval: \_\_\_\_\_ Date: \_\_\_\_\_

Estimated Total Travel Costs:

|                   |    |                |  |
|-------------------|----|----------------|--|
| Transportation:   | \$ | <u>250.00</u>  |  |
| Parking           | \$ | <u>60.00</u>   |  |
| Taxi/Uber/Lyft    | \$ |                | (Only if using airline)                          |
| Baggage Fees      | \$ |                | (Only if using airline) max. 60.00 for roundtrip |
| Meals:            | \$ | <u>183.00</u>  |  |
| Lodging:          | \$ | <u>450.00</u>  | (Include taxes)                                  |
| Registration Fee: | \$ | <u>85.00</u>   | (Prepaid fees need to be entered in APECS)       |
| Total:            | \$ | <u>1028.00</u> |  |

Dates of Travel: Departed: Date 1/27/21 Time 5 am  
 Returned: Date 1/29/21 Time 8 pm

Superintendent Approval: \_\_\_\_\_

Notes or Comments related to Travel

Write any notes or comments; For Example if you are carpooling and/or sharing a room

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

By signing below, I am attesting that I have read and understand the travel regulations set forth by Bartlett City Schools, failure to follow the guidelines may delay or cause failure to not get reimbursed.

Sign your name and date it

Employee Signature \_\_\_\_\_ Date \_\_\_\_\_

PLEASE ATTACH A COPY OF THE AGENDA. SUPERINTENDENT WILL NOT APPROVE WITHOUT AGENDA.

**THE NEXT SECTION IS TO BE COMPLETED AFTER YOU TRAVEL**



Every question cannot be addressed here, but hopefully this will help with some of the most common Q and A.

### Forms

District forms are located on the employee portal under documents/links.

### Handling of Funds

Q- Is it okay to send money to the office without a Daily cash form?

A- No; all money must be accompanied by a daily cash form or a recorded count of collections or ticket reconciliation.

Q- Do I have to list every person's name on a daily cash receipt?

A- Yes; this provides you with a record of payments, and it is required by our auditors.

Q- A student brought a check for \$20.00 and the workbook only cost \$19.80. Can I give change back?

A- No; we are never able to provide change back especially on a check!

Q- I have a \$5.00 bill and need some ones. Can the office or cafeteria break this bill for me?

A- No; the office does not have petty cash and cannot use other funds to break up bills, no exceptions. The cafeteria is also prohibited from making change as well, so please do not ask.

Q- Am I supposed to keep a copy of the daily cash form that I send with the money?

A- Yes; the yellow copy should be separated from the white copy and retained for your records before you send the white copy and money to the office. This is your record of money that you collected and turned in. You should keep these yellow copies in a file for a minimum of 3 years.

Q- Will I receive a receipt for money that I turn in to the office?

A- Yes; once the money is recounted and verified, a receipt is written by the cashier and the original copy of the receipt is given to you for your records. You should attach the receipt to the corresponding yellow copy and keep on file.

Q- I am working the dance tonight, after school hours. Who do I give the money to before I leave?

A- The Administration on duty. You should never give the money to anyone else.

Q- The concession booth is closed, and I am ready to leave. What do I do with the remaining inventory?

A- Check with the administrator on duty for instructions – secure it in the locked location.

Q- My club is selling Hoodies and I have collected money for some of them today. Several people told me that they are bringing their money tomorrow, so I am just going to hold the money and the daily cash form until tomorrow, so I don't have to fill out another Daily cash form tomorrow. Is this okay?

A- NO; money must be turned in daily.

Q- My club is collecting money for dues and we are also collecting money for a fieldtrip can I turn in the money on one Daily Cash Form?

A- No; you need to fill out separate daily cash form for each different purpose of the collection so we can record your receipt correctly.

### Purchasing

Q- I need to purchase some items for my club party but aren't sure how much I will spend. The purchase requisition asks for prices; what do I do?

A- In this case you will use a budget amount based on availability of funds in your account.  
Ex. Refreshments not to exceed \$100.00

Q- I asked the Principal in the hallway about purchasing some markers. Can I get reimbursed?

A- Yes; if you filled out a purchase requisition before the purchase was made.

B- No; if you did not fill out a purchase requisition before the purchase was made.

Q- I bought some instructional items and want to be reimbursed from my discretionary money, but I accidentally paid tax. Can I get all my money back?

A- No, because tax is not reimbursable on tax-exempt items.

Q- I had authorization to make a purchase but I lost the receipt. Can I still be reimbursed?

A- No, all purchases must have an original receipt in order to be reimbursable.

Q- I need to purchase items from Wal-Mart and I think our school has a credit card. Am I allowed to use?

A- Yes (if your school has a Walmart card); See your Financial Secretary first, then once you have a signed purchase order to make the purchase, you will come to Financial Secretary office to sign out a credit card. Only items related to the authorized purchase may be purchased on the credit card.

## Fundraisers

Q- My club has just decided we need to raise funds. What is the first step?

A- See your Financial Secretary for a Fundraiser Authorization Form. Once this form is completed, it is submitted to the Principal for approval and then you follow the steps outlined in this manual.

Q- My fundraiser was a flop and we lost money instead of making money. Is it still considered a fundraiser?

A- Yes; it is still a fundraiser and the paperwork and reports must still be completed.

Q- Since our school is tax-exempt, do I have to pay tax on the items I am selling in my fundraiser?

A- Yes; all resale items must have tax paid on them, if the vendor does not charge Tennessee sales tax you must find a different vendor.

Q- What do I do if I suspect someone has taken some of my money or inventory?

A- Notify the administration immediately

**If you have any additional questions, see your Financial Secretary.**