



Cash Receipts Procedure

Cash Payments to the School

Cash comes into the school for a variety of reasons and through various means:

1. **Receipts to Payers** All payments from parents/guardians must go to the main office staff unless stated differently below. The employee collecting the money will give the payor the top copy of a duplicate receipt so that there can be a reconciliation of such receipts with cash which is delivered to the Operations Team. The money will be immediately placed in the designated lock box. The recipient will also make a record of the payment on a separate spreadsheet located near the lockbox.
2. **Field Trip** money is collected by teachers and given to a member of the main office staff who will immediately record the money on a spreadsheet and provide the teacher with a receipt.
3. **Fundraisers/Book Fairs/Yearbook Sales** Money collected for these events is to be counted and collected daily by the coordinator of the event (i.e. AP, team leader, main office). This money should then be brought to the Operations Office daily, at 3pm.
4. **Before and After Care-** All placed in the lock box on the wall outside the main office. A member of the Finance team will collect the money from the box once a day. The money will be recorded in ShopKeep and an electronic receipt will be emailed to the parent. A receipt will be printed and provided to parents who do not have access to email.
5. **Vendor payments/Reimbursements/Miscellaneous receipts** are generally received via US Mail. They are to be given directly to a member of the Operations Team for processing with any hand delivered cash being handled as described above.

DEPOSIT PROCESSING

1. The **job title** prepares all funds for deposit into the Citizens Bank Account.
2. The **job title** confirms the deposit amount by recounting the funds and matching them to the receipts total. The **job title** stamps all checks "FOR DEPOSIT ONLY"
3. The **job title** prepares a deposit slip for all funds to be deposited in the Citizens account.
4. The **job title (or other approved designee)** takes the deposit to the bank and returns receipts back to the **job title** who reconciles the bank deposit receipt against the funds that were delivered to the **job title** for deposit.
5. All deposits are broken into categories by program and appropriation into an excel spreadsheet (SEE EXHIBIT A) by the **job title**. This spreadsheet is printed out and signed by the **job title** and given to the **job title** along with all deposit slips and backup documentation.

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6. The next day, the **job title** verifies the coding and creates accounting entries in FSF. After the entries are created, a screenshot is printed and attached to the backup documentation.
7. The **job title** signs the spreadsheet and files deposit documentation.

Note:

- It is the intent of this policy that all cash monies collected are deposited in the appropriate bank account with proper documentation. In no case should the cash receipts be used to pay for goods and services directly.
- It is the intent of this policy that no one individual should be responsible for collecting the cash funds, ordering the goods/services, and then receiving those same goods/services.



School Expense Reimbursement Protocol



Purchases for School related expenses should generally be made through the Operations Office or by use of a State credit card. When this is not feasible or practical, purchases for School related goods or services may be made by employees by using cash or a personal credit card and shall be eligible for reimbursement pursuant to the following policy:

Primary Reasons for personal reimbursement

- School-related purchases
- Cell phone use for school-related business for eligible employees
- Mileage for school-related travel
- Professional Development travel

Purchases

1. All purchases or requests for mileage reimbursement must be approved by the Director in advance through oral, written, or electronic means. All purchases made by or for the Director are subject to approval by the Finance Chair of the Family Foundations Academy School Board of Directors no later than the following month's Finance Committee meeting.
2. A reimbursement form clearly describing the purpose of the expenditure must be completed and submitted to the Director within 7 business days of the purchase. Receipts for each purchase must be attached to the reimbursement form.

Cell Phone Policy

1. The Director may determine which staff members are eligible to receive reimbursement for personally-owned cell phones used for school-related business.
2. In the event that the staff member chooses to use their personal cell phone for school business, that person is eligible for a monthly reimbursement of \$50 throughout the school year.
3. Cell phone reimbursement requests must be submitted quarterly (for a 3 month total of no more than \$150) to the Director.

Mileage

1. Staff members may request a reimbursement for miles traveled (and tolls) for school-related business including transportation to a required training or professional development session.
2. A reimbursement form must be completed the date and purpose of the trip must be given, and the number of miles must be substantiated by attaching online driving directions. If the trip begins or ends at your home, you **MUST** deduct normal commuting mileage from the total. Reimbursement will be made at the then current IRS allowable rate.

Professional Development

1. If a staff member is approved by the Director to attend an out-of-state professional development conference, he/she may be reimbursed for up to federal per diem rate which can be found at <http://www.gsa.gov/portal/content/110007>).
2. Transportation (including cab fare and parking) is also reimbursable.

Business Office Functions

1. Employees seeking reimbursement will provide the Operations Team with the completed reimbursement form with both their signature and the signature of the Director. Any supporting receipts and/or paperwork should be attached to the back of the form. (Employee should retain copies of all submitted paperwork.)
2. If the employee has not completed The Employee Vendor Form, the Operations Team will direct them to the following link: <https://w9.accounting.delaware.gov/EmplVndrForm.aspx>
3. The Operations Team will process the reimbursement through FSF in a timely manner.
4. After processing the reimbursement, the Operations Team will file all paperwork associated with the reimbursement.

All reimbursements requested by staff members must be approved by the Director.

All reimbursements requested by the Director must be approved by the Finance Chair of the Family Foundation Academy School Board of Directors during the following month's Finance Committee meeting.



School Pcard Protocol



- The Director will determine which staff members will be issued Procurement Cards.
- All purchases must be approved by the Director in advance (phone call/text/email will suffice)
- Cards and account information must be retained by the card holder, and may not be shared with anyone other than the Director of Operations.
- Purchaser must indicate proper budget code on the receipt.
- Original or copies of receipts must be taped to a blank piece of paper and retained until the end of the month.
- At the end of the month the card holder will record each transaction in an excel sheet listing the date, description, amount and account code for the purchase. This tracker must be turned in to the Director of Operations two business days after the last day of the month.
- The Director of Operations will contact card holders for any outstanding receipts.
- The Director of Operations will ensure all account codes are accurate and will compare the receipts to the monthly statements.
- The Director of Operations will give the credit card statement, excel tracker and receipts to the Operations Team for entry into the FSF system.
- After reconciliation, all credit card statements, excel trackers and receipts will be attached and filed.

Procurement Card Use

Title
Name

Month

	Date	Vendor	Cost	Reason
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Signature _____

Approver _____
Head of School/Finance Committee Chair

Please attach statements
Please attach receipts over \$10



Purchasing Protocol



WHO: Only the Director will be permitted to initiate purchases. All other staff members must inform the Leadership Team of the items needed for instruction. Requests may not be directed to any staff member other than the Leadership Team and Director. In the event that any order is placed other than according to this protocol, that expense will be borne by the individual who placed that order. There is a limit of \$200 per homeroom available for classroom items, not inclusive of basic office supplies and textbooks and consumables.

HOW: All purchases will be requested using the appropriate form available from the Operations Team (Purchase Order).

- I. PRIOR TO PLACING ANY ORDER, the completed form and related documentation (vendor form, etc.) must be submitted to the Director for approval for all purchases.
- II. The Director will return the signed order to the purchaser. The purchaser may then place the order with the vendor. Documentation for purchases of office supplies under the State contract must be presented to the Operations Team for ordering.
- III. Once the order has been sent to the vendor, the purchaser will follow up with the vendor to confirm that the order has been received and accepted.
- IV. A copy of the purchase order will be kept by the purchaser; all other copies will be given to the Operations Team. The Operations Team/Director of Operations will write the appropriation code and the object codes for each item, and confirm that the budget code is correct. If it is a new vendor, the Operations team will ensure that a W-9 is completed and submitted to the State.

DELIVERY:

- A. When possible, deliveries will be directed to the Operations Office. When that is not practical, the front office will notify the purchaser, who will then sign for the delivery. In the absence of the purchaser, a front office staff member will sign for the delivery and lock it in the Director's office.
- B. The Operations Team will then match the packing slip with the order form, and retain both in a folder until the invoice is received.
- C. The Operations Team will then notify the purchaser that the item has arrived. **Purchaser may not take possession of the order until it has been checked in by the Operations Office.**
- D. The purchaser will receive all items and verify that the items listed on the packing slip have been received and initial the packing slip. If a packing slip is not included, he/she will use the original purchase order for verification and sign that all items have been received.
- E. If there is any item(s) that is received but damaged the purchaser will call the vendor to notify them and make arrangements for return shipping.