

# 2022 Administrative Assistants Professional Development

*The Right Way, Every Day, The Bulldog Way!!*



Please click on the Aberdeen School District App or go to [www.asdms.us](http://www.asdms.us) for this PowerPoint presentation.

-Departments

-Accounting

-2022-2023 Administrative Assistants Professional Development



# Aberdeen School District Elements of Success

**Mission Statement:**

The mission of the Aberdeen School District is to inspire ALL students to become problem-solvers, lifelong learners, and productive members of society.

**Vision Statement:**

Student centered, Student focused, Student driven

**District Motto:**

The Right Way... Every Day.... The Bulldog Way!

**Theme:**

Never Stop Growing... Be the Change you want to see in ASD!!!



# **Aberdeen School District Accounting Manual**

The purpose of this manual is to provide a better understanding of budgets, the purchasing process, the bill paying process, payroll procedures, the accountability of fixed assets, and other fund policies, procedures and requirements.



## Account Coding

Every school district in the state of Mississippi must use an accounting code for each financial transaction. The accounting code is prescribed by the Mississippi Department of Education.

The accounting code is designed to provide a way for school districts to effectively manage their finances. The use of the prescribed accounting code also provides the Mississippi Department of Education, as well as other state agencies and the Legislature, the ability to gather and report information in a manner common and consistent to all school districts. Therefore, it is very important that the correct accounting code is used with each financial transaction.

The accounting code consists of 19 digits aligned in the format of xxxx-xxx-xxxx-xxx-xxx-xx.  
The format consists of the following codes and descriptions.



### Maintaining Records

Budgets consist of many funds and funding sources, understanding and tracking budgeted expenditures can be a difficult task. All schools and departments will utilize School Connect to access budgets and generate purchase requisitions.

Why maintain records on a school or departmental level?

Schools and departments issue purchase requisitions almost daily. Once purchase requisitions are submitted, they are first reviewed by the Chief Financial Officer, Conservator, then passed on to Accounts Payable. If there is a question about an item on the requisition, it is then held until the question is resolved. Also, the Accounts Receivable Clerk will issue purchase orders for all schools and departments in the entire district, except for Federal and Special Education Department. Until the actual purchase order is issued and posted, the purchase requisition will not be reflected on the districts' budget report. However, on the School Connect side, a requisition balance is reflected. Maintaining a listing of all purchase requisitions issued and verifying that purchase orders have been issued at the date of the report *is a must*.



## **RECEIPTS**

When collecting monies from students, teachers must document all funds collected. At a minimum, teachers are required to indicate the event or activity for which monies are being collected, list students' name and amount paid. A copy of the list and funds must be submitted to the principal's office daily as monies are collected. The principal's office should issue a receipt to the teacher and maintain other copies for school record and the business office. The principal's office should cross reference the students' list to monies received and receipted.

**Deposits should be made on the same date for which funds were received and receipted.** All monies collected should be receipted and deposited timely. A copy of the receipt and deposit ticket should be submitted to the Accounting Office daily with the daily cash receipt report.

### ACCOUNTS RECEIVABLE- Mr. Graham



### HOW TO WRITE A RECEIPT?

RECEIPT		No. 123456
DATE _____		\$ _____
FROM _____		_____ DOLLARS
<input type="radio"/> FOR RENT		
<input type="radio"/> FOR		
ACCT.	<input type="radio"/> CASH	FROM _____ TO _____
PAID	<input type="radio"/> CHECK	
DUE	<input type="radio"/> MONEY ORDER	
<input type="radio"/> CREDIT CARD		BY _____
		A-2501 T-46820

1. RECEIVE THE PAYMENT AND COUNT IT IN FRONT OF THE PERSON PAYING.  
THEN TAKE OUT YOUR RECEIPT BOOKLET
2. FILL OUT THE ALL REQUIRED AREAS ON THE RECEIPT.
3. CHOOSE THE CORRECT PAYMENT METHOD (CASH, CHECK OR MONEY ORDER)





- The white copy goes to the person paying
  - The yellow copy goes to mr. Graham
  - The secretary keeps the pink copy
- The date on the receipt should be the same as the deposit ticket.
- If there are four (4) different receipts for the activity fund there should only be one (1) deposit ticket.
- Make sure the receipt money matches the
- Deposit money



# Aberdeen

## SCHOOL DISTRICT

- PLEASE MAKE A COPY OF EACH CHECK.
- AFTER THE DEPOSIT HAS BEEN MADE CHASITY GETS THE YELLOW RECEIPT, THE BANK TICKET, AND YOUR SCHOOL'S ACCOUNT SHEET.

**RECEIPT** No. **123456**

DATE 8-26-1986

FROM Ronald Ragon \$ 50.00

\_\_\_\_\_ DOLLARS

☐ FOR RENT  
☐ FOR Football Donations

☐ CASH  
☒ CHECK  
☐ MONEY ORDER  
☐ CREDIT CARD

FROM Ronald Ragon TO BsmS  
BY Chasity Middlebrook

A-2501  
T-48820

50	00
----	----

**RECEIPT** No. **123456**

DATE 12-01-2006

FROM John Jones \$ 200.55

\_\_\_\_\_ DOLLARS

☐ FOR RENT  
☐ FOR Charleading Fees

☐ CASH  
☒ CHECK  
☐ MONEY ORDER  
☐ CREDIT CARD

FROM John Jones TO BsmS  
BY Chasity Middlebrook

A-2501  
T-48820

100	00
100	55
200	55

**DO NOT USE THIS AREA**

DEPOSIT TICKET

NAME ASD (Belle-Shivers Middle School)  
STREET ADDRESS 100 West Commercial Street  
CITY, STATE ZIP Aberdeen, MS 39730  
PHONE NUMBER 662-969-0897

DATE 8-26-1986

DEPOSITS MAY NOT BE AVAILABLE FOR IMMEDIATE WITHDRAWAL  
ENDORSE & LIST CHECKS SEPARATELY OR  
ATTACH LIST

	DOLLARS	CENTS
QUANTITY		
CASH		
TOTAL CASH	100	00
CHECKS	150	55
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
TOTAL FROM ATTACHED LIST	250	55

8579.816  
8579.816  
TOTAL \$ 8579.816  
A-510.55

RECEIPT AND DEPOSIT TICKET TO BE MAINTAINED  
SEPARATELY FOR CASH AND CHECKS  
AND APPROPRIATE COLLECTION AGREEMENT.



# Monthly Financial Reports

Aberdeen School District		BALANCE SHEET	09/21/17	Page : 1
FUND : 1152 ABERDEEN ELEMENTARY ACTIVITY				
PERIOD : 3 09/01/17 - 09/30/17 FY : 2018				
=====				
ASSETS				
-----				
101-0000-000-000-000	CASH IN BANK	13,049.08		
131-0000-000-000-000	DUE FROM OTHER FUNDS	0.00		
	TOTAL ASSETS		13,049.08	
LIABILITIES				
-----				
401-0000-000-000-000	CLAIMS PAYABLE	0.00		
441-0000-000-000-000	DUE TO OTHER FUNDS	0.00		
602-0000-000-000-000	ENCUMBRANCES	2,495.46		
	TOTAL LIABILITIES		2,495.46	
FUND EQUITY				
-----				
728-0000-000-000-000	RESERVED FOR ENCUMBRANCES	0.00		
745-0000-000-000-000	ASSIGNED	11,852.06		
751-0000-000-000-000	UNASSIGNED	0.00		
753-0000-000-000-000	BUDGETARY/RESERVED FOR ENCUMB	2,495.46		
	FUND GAIN/LOSS	1,197.02		
	TOTAL FUND EQUITY		10,553.62	
	OUT OF BALANCE		0.00	



BE GREAT!!!!

[https://www.youtube.com/watch?v](https://www.youtube.com/watch?v=_ZbZSe6N_BXs)  
[\\_ZbZSe6N\\_BXs](https://www.youtube.com/watch?v=_ZbZSe6N_BXs)

**Accounts Payable/Fixed Assets- Mrs. Middlebrook**

-

### **Valid Purchase Orders**

I received the **purchase requisition** once it has been approved by principal/director, Mrs. Campbell, and Dr. Smith. That is when I upgrade it to a **purchase order**.. I purchase all the items for the district except for Federal Programs, Food Services, and SPED. The yellow copy is then forwarded to you for your records. When a vendor accepts a purchase order, it becomes a binding contract.

### **Splitting Purchase Orders**

Splitting of purchase orders into smaller amounts to avoid requirements is illegal.

### **Backorders**

Backorders are not acceptable, unless the merchandise is received within 30 days. If not, a new requisition will have to be done.

### **New Vendors**

New vendors can be added by obtaining a W-9. This still does not verify that they are a legal business. Chasity checks with the IRS matching their TIN number, and Federal also has to be checked by Jennifer. Once everything checks out, then they can be added into our system as a new vendor.



## **FIXED ASSETS**

School Fixed Assets Coordinators:

AES –Natasha Cheeks

BSMS-Terrie Walls

AHS-April Hazzle

### **Determining a Fixed Asset for purchasing**

Any equipment purchased with a useful life of more than one year, There are two categories: inventoried and non-inventoried.

**Inventoried equipment** are all fixed assets that have purchase value of more than \$1,000.00 or more or is highly walkable. These items are coded to “**700 range**” objective code. (examples: computers, televisions, maintenance equipment, etc.)

**Non-inventoried equipment** are fixed assets with a value of less than \$1,000.00 excluding highly walkable items. These items are coded to “**740 or 741**” object code. (examples: tables, desks, chairs, etc.)



## **Transferring Fixed Assets**

Fixed assets can be transferred within the school after a transfer forms is completed by the principal/director and submitted to the Fixed Asset Clerk.

**Equipment should not be permanently transferred from one place to another without approval of principal/director.**

## **Deleting Fixed Assets**

When equipment is obsolete or beyond repair, the principal/director should complete a disposal for and forward to the Fixed Asset Clerk. The technology department inspects the equipment to certify disposal is needed.

Once the disposal request is approved the Fixed Asset Clerk will update in accounting system and forward you a copy of the disposal form showing it has been entered and can now be disposed.





## **Personnel– Mrs. Campbell**

- Personnel Actions Forms should be completed on all employee changes such as new hires and change of assignment.
- Resignation Forms should be completed on all employees who are resigning/retiring, also have them to attach a letter if possible.
- Name Changes—Getting married or divorced **DOES NOT** change our payroll records! We must receive a copy of the new social security card in order to change our records. Also, please do not start using the “new” name on anything that comes to Payroll until you have received notification of a proper name change. Mrs. Lowe will start emailing the school location of a name change.
- Please place bulk items that are sent to Accounting Department in ABC order



**Personnel– Mrs. Williams**

**Schools' Responsibilities for Reporting FMLA**

- When an employee calls in to say he/she will be absent, document the reason for the absence and ask the employee if they know how many days will be missed.
- If the employee says he/she will be out for 3 days or more, notify Human Resources with the details provided by the employee.
- When an employee returns from an extended absence of 3 or more days, please ask for a doctor's excuse and/or a medical release to work and forward that to Human Resources.

**Workers Compensation Procedures**

- Our Workers Compensation provider, Corvel now uses a 24/7 Nurse Triage Program. When an incident/injury occurs, it should be reported to the supervisor and then the employee should call the Employee Injury Call Center at: 1-877-764-3574. All forms must still be done; however, calling the nurse is what generates a claim #.



**Payroll Clerk/SBAC Coordinator- Michelle Lowe**

**PAYROLL**

- Payroll, like all other areas of accounting, is governed by cut-off dates. Employees' leave days are recorded and posted up to the cut-off date

**DESCRIPTION**

- Payroll and the related employee benefits (FICA tax, retirement contributions, group health insurance and group life insurance paid by the district) account for approximately 80% of the district's total budget. There are many federal laws as well as state laws that apply to payroll which require wages to be paid accurately and timely. Because payroll must be 100% accurate and must be paid on pay day (not the day after), it is imperative that accurate payroll information is submitted to the payroll department on a timely basis.



**Documents due by payroll cutoff date**

**Employees leave report**

- Employee leave should be submitted in Timetrust system. I will send out a daily email to remind the absent employee to submit leave when they return to work. It is expected for the all employees to submit leave before timesheets are printed.
- The Payroll Clerk will send out a monthly report for employees who are missing days or have a mis-punch. At this time it is expected for all employees listed on the report to submit leave before timesheets are printed.

**Time sheets**

- Time sheets should be reviewed for completeness and approved by the principal or school administrator.



### **OVERTIME TIME RECORD**

- Overtime should be pre-approved by the Superintendent; the approved form should be submitted to payroll in order to record overtime hours.

### **CLOCK IN AND CLOCK OUT**

- All employees are required to clock in and out daily. Non-certified staff who are over-time eligible are required to clock in and out for lunch daily.

### **PAYROLL CHANGES**

- All changes (demographics, deductions, direct deposits and etc.) should be submitted to the payroll office by the 15<sup>th</sup> of the month.





**TIMETRUST®**

TIME MANAGEMENT SYSTEM | WEB EDITION 1.0

Licensed to:

Aberdeen School District

[Main Menu](#)

### Clock In/Out

Enter your PIN number on the keypad  
or choose another option from the menu below



CLOCK IN/OUT



REQUEST LEAVE



REQUEST TIME EDIT



MY TIME/SCHEDULE



MY MESSAGES



MANAGEMENT




UNLICENSED STATION 10.98.99.52



# Aberdeen

## SCHOOL DISTRICT

LATASHA STRAUGHTER [LOGOUT](#)

 **Hours Worked for Week**

Week of 9/16/2017 to 9/22/2017  
Total Hours: 53.20  
Currently Clocked In at Thursday 8:08:37 AM

>

Monday 9/18/2017	Tuesday 9/19/2017	Wednesday 9/20/2017	Thursday 9/21/2017	Friday 9/22/2017	Saturday 9/16/2017	Sunday 9/17/2017
11.78	10.16	10.73	11.86	8.67	0.00	0.00

[<](#) [HOURS FOR WEEK](#) [HOURS FOR MONTH](#) [SCHEDULE FOR WEEK](#) [SCHEDULE FOR MONTH](#) [>](#)



<https://www.youtube.com/watch?v=m5yCOSHeYn4>

Lunch 11:00 a.m. -12:00 p.m.

Table Discussions

12:00 p.m. -1:00 p.m.





WE would like to THANK each of you for your hard work and dedication to ASD!!!!

Have an AWESOME YEAR!!!!

ASD Accounting/Personnel/ Technology Office

