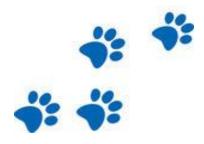


2022 Administrative Assistants Professional Development

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





Please click on the Aberdeen School District App or go to www.asdms.us 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 productiove 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-xxx-xxx-xxx-xxx.

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?



- 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



- 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 DATE 8-26-1986	No.	123456
FROM Ronald Ragon		\$ 50 · 00
OFOR FENT FOOTball Donations OCASH COLLOGO CHECK FERENT	. Romy Ropor	a to BSM C
50.00 OMONEY ORDER BY	hasit Middle	brook A-2504

RECEIPT DATE 12-01-2006	No.	123456
FROM John Jones		\$ 200.55
OFOR BENT Cheerleading Fees		DOLLARS
100 00 00 00 00 00 00 0	Monty Middle	





Monthly Financial Reports

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





BE GREAT!!!!!

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 no verify that they are a legal business. Chasity checks with the IRS matching their TIN number, and Federal also has 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.

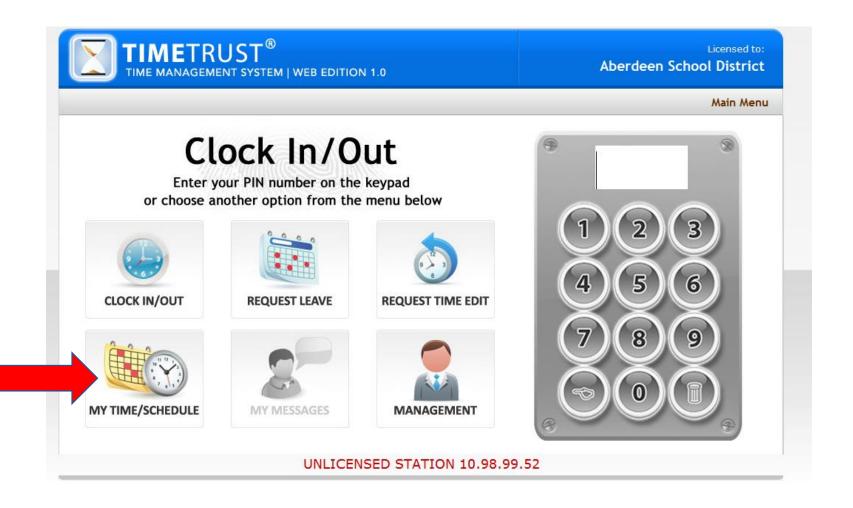
CLOCK IN AND CLOCK OUT

• 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.

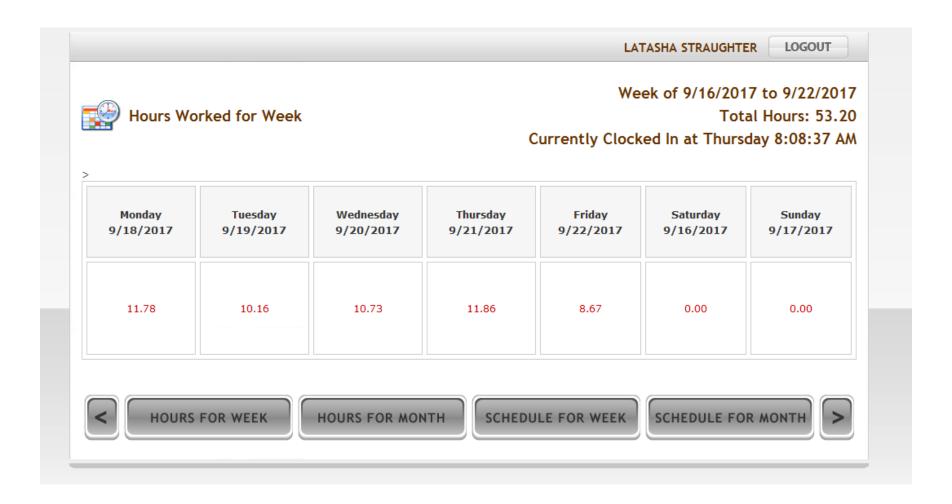
PAYROLL CHANGES

• All changes (demographics, deductions, direct deposits and etc.) should be submitted to the payroll office by the 15th of the 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

