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**ENCORE EDUCATION CORPORATION**  
**Fiscal Policies & Procedures Manual**

APPROVED BY THE ENCORE BOARD OF DIRECTORS  
September 25, 2023

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# CASH/CHECKS HANDLING AND DEPOSIT POLICY

## **BOARD POLICY**

In the course of normal school business, many activities (fundraising, transportation, labs, field trips, lunch program, etc.) involve the receipt of cash and checks, to be deposited in the school's bank account upon receipt. All cash and checks must be deposited when there is more than \$500 in cash or within two (2) days, whichever comes first. Since the school receives cash and checks from a variety of sources for a wide range of activities, extra care must be taken at all stages of the deposit process to ensure accurate records and proper accounting controls are maintained. **All cash received must be held in safe or locked storage until deposited into a School bank account and may not be retained outside of the school's bank account to spend or to hold for future expenses. The School has no petty cash accounts.** The specific procedures outlined below are to be kept updated and current.

## **Objective:**

To establish proper controls and cash handling procedures throughout all School departments. Controls are required to safeguard against loss and to define responsibilities in the handling of cash. All departments receiving cash are designated as cash collection points. "Cash" may consist of currency, checks, money orders, credit card transactions, fed wires and electronic fund transfers.

## **Persons responsible for handling cash/checks**

In order to maintain proper accounting controls, the School shall designate an on-site staff member at each school site (the "Cash Coordinator") to coordinate all transactions involving the deposit of cash/checks. The Cash Coordinator will be responsible for ensuring proper documentation is in place, verifying the source, amount, and itemization of amounts received, placing all items to be deposited in safekeeping prior to deposit, preparing Deposit Summaries, and making bank deposits.

## **Cash Handling Procedures**

1. All departments responsible for cash collection must maintain a clear separation of duties. An individual should not have responsibility for more than one of the cash handling components: receipt, deposit or reconciliation. All cash collections require two signatures – the individual collecting and handling the money, and the individual recording the money.
2. All checks, cash and credit card receipts must be protected by using a safe or lockbox until they are deposited. A secure area for processing and safeguarding funds received must be maintained and access restricted to authorized personnel.
3. All checks should be made payable to Encore Education Corporation. Checks will be restrictively endorsed immediately upon receipt with "For Deposit Only". Post-dated checks should

not be accepted and will be returned to the check writer.

4. The “Cash Coordinator” is responsible for making the deposit to the appropriate bank account.
5. Generally, the timely deposit of cash receipts requires a School to deposit receipts daily. However, it may not be practical or cost effective for the School that receives small amounts of cash on an irregular basis. In cases where the amounts of cash deposits are small and an adequate safekeeping facility is available, an aggregate un-deposited total may not exceed \$500 and may be retained in the School’s safekeeping facility for a period not to exceed two (2) business days. Although this option is available, the School must be aware that these monies must be deposited with the bank within seven (7) business days of receipt, even if the amount does not exceed \$500.
6. Under no circumstances will employees or students make disbursements from the undeposited receipts. All cash or other receipts must be deposited with the bank, in total.
7. Any person delivering a deposit to the bank should take adequate precautions for their personal security and safety. If it is practical, more than one person should make the deposit.
8. Never mail cash or checks to the bank.
9. All funds received must be counted by totaling the cash, checks and credit card collections and recording the result on a Cash Box Tally Sheet.
10. Cash boxes with up to \$50 startup cash are available for events/fundraisers by completing a cash box request form. Cash boxes with up to \$100 will be made available for ticket sales. All requests require a one (1) week notice in order for the School to be able to manage the cash needs. The startup funds denomination needed must be included on the cash box request form.
11. Always issue some type of receipt in return for cash received from students, parents, or others. Be sure to include at a minimum: date cash received, amount received, purpose and initials/signature verification. A receipt can be a pre-numbered slip, a pre-numbered ticket stub, etc.

### **Storing cash/checks**

All cash and checks must be kept in a safe or locked office lockbox for safekeeping when not under the immediate supervision of the Cash Coordinator. The office lockbox should be used for this purpose. Cash and checks may not under any circumstances be left in the office or volunteer area unattended. Although the frequency of deposits must be balanced with other School needs, all efforts should be made to ensure quick turnaround and deposit of checks and cash received by the School (see “Deposits” below).

To expedite processing and tracking, items scheduled for deposit may be removed from safekeeping under the direct supervision of the Cash Coordinator for scanning, copying, and preparation of summary documents prior to the deposit date, to be returned to safekeeping immediately following such preparation activities.

### **Procedure for receiving cash/checks**

- a. FROM CASH/CHECKS RECEIVED IN THE MAIL: For any cash or checks received in the mail, the Cash Coordinator or assigned designee shall receive all monies through the front office cash register and then place the received mail (including cash, checks, and all supporting documentation) into the safe or office lockbox pending deposit. All checks received must be logged in on the electronic check receipt log shared with all front office staff.

FROM CASH/CHECKS DROPPED OFF AT OFFICE: For cash/checks dropped off at the front desk by hand, staff shall ring the money in through the front register or provide the individual dropping off the item(s) with an On-Site Payment envelope. The individual shall place the cash/checks in the On-Site Payment envelope, together with the name of the person dropping off the item, the name of the depositor (if different) and the purpose and amount of the deposit, and seal and sign the On-Site Payment envelope. An office staff member must then immediately place the payment and all supporting documentation or envelope in the office lockbox pending deposit (see below). All checks received must be logged in on the electronic check receipt log shared with all front office staff.

- b. FROM VOLUNTEER EVENTS: For each fundraising event in which cash or checks will be collected, two Volunteer Coordinators will be designated, who will be responsible for collecting and holding all cash and checks for the purpose of the fundraising activity. The Volunteer Coordinators shall be Encore Staff members. The Volunteer Coordinators shall maintain a written record of each donation at the time the donation is made, with each confirming donations received by the other Coordinator as an accounting control. The Volunteer Coordinators will provide receipts to the donor for all cash donations showing the date, amount, and nature of the donation, and for checks if requested by the donor. The receipts shall be in written form, with the original provided to the donor and the duplicate (carbon copy) maintained in a designated receipt book.

Within no more than two (2) business days following the event, the Volunteer Coordinators shall use the written record maintained at the time of receipt to prepare an Event Payments envelope, containing a summary of all checks and cash received. All original checks and cash received must be included with the summary, along with copies of donor receipts. The total of the checks and cash listed in the Event Payments summary must match up with the written record of donations prepared at the time of the event and confirmed by both Event Coordinators as discussed in the above paragraph.

One of the Volunteer Coordinators will then seal the Event Payments envelope containing all cash, checks, receipts, and the event summary, and deliver the sealed Event Payments envelope to the Cash Coordinator no later than close of business on the second business day following the event. When delivered to the Cash Coordinator, the Cash Coordinator will open the envelope, count the total cash and checks, and both parties must verify and agree on the amounts shown in the deposit packet while in each other's presence, placing their signature on the Event Summary form. The Cash Coordinator then returns all items to the Event Payments envelope and holds the funds in safekeeping until a bank deposit can be made (see below).

## **Procedure for Depositing Cash & Checks:**

- a. **THE DEPOSIT SUMMARY:** At least once per week or when the cash collected is more than \$500, and more often whenever needed, the Cash Coordinator shall prepare a deposit of all cash and checks held in safekeeping. The first step in this deposit process is preparing the Deposit Summary, as follows:
  - i. The Cash Coordinator shall gather all mailed items, On-Site Payment envelopes, Event Payment envelopes, and any other items for deposit.
  - ii. For any items not scanned previously, the Cash Coordinator and/or designee under direct supervision of the Cash Coordinator shall scan each item into PDF format, including:
    - a. For mailed items: all checks, front and back, and all supporting documentation;
    - b. For On-Site Payments: all checks, front and back, and a summary page;
    - c. For Event Payments: All checks, front and back, and the Event Summary.
  - iii. The Cash Coordinator or designee shall then prepare a Deposit Summary that totals all cash and checks to be deposited, including payor, source, date, etc. The Cash Coordinator will do a dual verification of all monies being deposited into the bank with another Administrative staff member or with the Accounts Payable clerk using the cash verification form.

**BANK DEPOSITS:** Once the Deposit Summary is completed, the Cash Coordinator shall take the Deposit Summary and all items for deposit to the bank branch, prepare a deposit slip that matches the Deposit Summary amount, and deposit all funds at the bank, obtaining a bank deposit receipt.

**UPLOAD DEPOSIT BATCH:** Within one (1) business day of the deposit, the Cash Coordinator or designee or designee shall enter the deposit into ASB Works for ASB or the main account. Then the Cash Coordinator shall scan the bank deposit receipt to PDF and append the Deposit Summary and all scanned items, saving the document to a single PDF on the School's office computer. Once saved, the document shall be uploaded to the Back Office Provider file share/cloud storage site for processing by the Back Office Provider, with the original kept in the school office. Additional copies may be provided to authorized individuals responsible for tracking volunteer activities, as approved by the Executive Director/CEO.

### **Returned Checks and Improper Checks**

The School should attempt to deposit returned checks a second time; if the check does not clear on the second attempt, the payment should be returned to the vendor and the general ledger account to which it was applied adjusted. No check should be withheld from the deposit unless it is legally imperfect (e.g., no maker signature), in which case the Finance Office should immediately contact the payer and discuss the best method to remedy the imperfect check.

The School should never provide cash to any individual or organization in exchange for their personal

checks.

## **Fundraising**

Each fundraising activity must be approved by the Executive Director, Principal or designee. In order to be approved, the individual planning the fundraiser must submit a proposal two weeks in advance of the event so that all fundraising efforts may be coordinated.

For sales of small items – for example fundraisers, cookouts, concessions, or supplies sales – use the Fundraising Inventory Form to create an inventory control sheet for items purchased, less items leftover to report items sold.

Services performed – for example car washes. Use the Fundraiser Service Form to keep a roster of which services were performed or how many cars were washed, then multiply by fee charged to report total collected.

Donations – Submit a completed Donation Information Sheet with the deposit for all cash donations and all gifts of property (tangible goods).

\*No staff member is to accept any special gifts or bonuses of more than nominal value offered by an outside supplier or vendor for any reason or purpose.

## **Cash Boxes**

A portable locking cash box issued by the Finance Office may be used to collect money at fundraising activities, ticket sales and other events or activities. Individuals who collect cash for fundraisers and activities for which a cash box is issued should safeguard the cash properly. Once all cash has been collected, it should be recorded on a cash count form. Two individuals should count the cash together, and both should sign and date the cash count form and remit the funds to the principal or Finance Office. Every effort should be made to turn in the cash the same day as fundraiser or activity. Any funds collected but not turned in to the Finance Office for the final counting and deposit to the bank should never be taken home or left in any unprotected environment. Instead, they should be sealed in a secured lockbox or some other secured facility on the School premises.

When the Finance Office receives the cash box funds, the funds should be counted again by the Finance Office staff member and a witness, and each should sign the cash count form as verification of their confirmation. The cash and the verified cash count form should be placed in a secured lockbox or some other secured facility until the cash is remitted to the bank for deposit.

Cash box proceeds should be controlled and processed in the same manner as other cash receipts. If the cash balance exceeds \$500, a bank deposit should be made the same day. Otherwise, all bank deposits should be made within 5 business days. No funds should be left in the cash box after deposit.

## **Meals for Professional Development or other School Activities**

1. School-related meals at meetings, professional development, and other school activities occur on a regular basis. If the meal is not pre-approved by Executive Director or Principal, the employee runs the risk of bearing the full cost of the meal if it is ultimately denied. For meals to be charged to the

School or reimbursable to an employee, the employee must provide the following information:

- a. Purpose of the meeting or agenda;
  - b. Items ordered as reflected on a detailed receipt;
  - c. Number of individuals in the party;
  - d. Names of the attendees or a sign-in sheet;
  - e. Pre-approval by the Executive Director or Principal
2. For meals during professional development:
    - a. Non-School days, staff may purchase meals for staff for meetings lasting three or more hours.
    - b. On School days, staff may purchase meals or snacks for staff meetings. Any meals that fall outside of these parameters must be Executive Director or Principal approved.
  3. Each department has a budget of \$20/employee/event for meals for team building, professional development and morale. Any meals that fall outside of these parameters must be Executive Director or Principal approved.

## PURCHASING

**PURCHASING:** All school purchases must be pre-approved. A purchase requisition will be submitted to the Executive Director/CEO, Principal or Director of Operations and Finance for pre-approval. The primary person responsible for approving all purchase orders shall be the Executive Director/CEO, who may designate additional individuals as purchasing approvers as needed. The Executive Director/CEO shall, at a minimum, designate one individual to approve purchases if the Executive Director/CEO is not available. For purchases exceeding \$25,000, Board approval is also required, as outlined in the specific procedures below. Recurring expenses such as monthly rent, copier lease payments, recurring office supplies, or other periodic payments for which overall approval has already been granted do not require individual approval.

Transactions that do not require purchase orders:

1. Professional fees to back office service providers, and legal services
2. Outsourced services (e.g. special education services, security, etc.)
3. Payment of health and welfare benefits
4. Risk management costs (e.g. insurance)
5. Utilities
6. Communications (e.g. internet, wireless, etc.)
7. Payroll taxes
8. Facility costs pursuant to a Board-approved lease or other agreement

Budgeted costs, such as:

1. Existing and replacement positions (i.e. payroll)
2. Expenditures listed in awarded grants
3. Software subscriptions (e.g. productivity tools, license, etc.)
4. Student materials and supplies, unless for a vendor contract over \$50,000, except for vendors that offer student packaged programs.



Mandatory Costs, such as:

1. Expenditures required in an IEP (i.e. individualized education program).
2. Expenditures from duly approved legal settlements

**INVOICING & RECEIPTS:** All purchases must be accompanied by an invoice or receipt, depending upon the nature of the item and the purchase method. For payments made using a credit/debit card, a receipt shall be obtained and/or printed at the time of purchase. Checks may never be made out to “Cash” or “Bearer” unless accompanied by a signed statement by the Executive Director/CEO indicating no other reasonable method was available for payment of the good/service, and the memo of the check clearly indicates exactly what was being purchased.

## **USE OF SCHOOL EMBURSE CARDS**

### **PURPOSE:**

The Board of Directors of the School recognizes the efficiency and convenience afforded the day-to-day operation of the School, for payments and recordkeeping for certain expenses, through the use of School Emburse cards. However, the Board recognizes the need to establish control measures for the use of these cards. The Board agrees that it has a responsibility to ensure that credit card expenses incurred by the School must clearly be linked to the business of the School. This policy addresses and establishes the proper use and assignment of School Emburse cards.

School Emburse cards should be issued only to School personnel who travel on School business or who have legitimate need to purchase goods and services, either in person or online, when a purchase cannot be approved in time or when a vendor will not accept a purchase order. Emburse cards should not be used to bypass established purchasing procedures, including advanced approval processes.

### **DEFINITIONS:**

**Cardholder/User:** The person for which the school Emburse card has been issued.

**School credit card:** The physical or virtual card and number associated with the card issued to the cardholder.

**Administrator:** The Finance Office staff member assigned to establish or terminate Cardholder rights, reassign card limits, or change budget access.

## **SCHOOL EMBURSE CARD USERS:**

A list of those individuals issued a School Emburse card will be maintained by the Executive Director, Principal and the Finance Office and reported to the Board of Directors annually.

A Cardholder/User employee who is no longer employed by the School shall return his or her School Emburse card upon termination or resignation to the Director of Operations and Finance or Executive Director/CEO or designee.

Emburse cards will be disabled immediately upon the termination or resignation of a Cardholder/User by the card Administrator. Accounting for Emburse cards and settlement of Emburse card billings shall be part of the employee separation checklists.

## **USER RESPONSIBILITIES:**

Emburse Cardholders/Users must take proper care of their School Emburse card(s) and take all reasonable precautions against damage, loss or theft by adherence to the following provisions:

1. All Cardholders/Users must keep secure and confidential all School Emburse card numbers and information.
2. Cardholders/Users shall not store sensitive School credit card data, including full account number, type, expiration and track data, in any method on computers or networks. This is not allowed because it does make it easier for those who have access to your computer or mobile device to utilize your card fraudulently or for personal purchases to be made using the stored card information.
3. Cardholders/Users shall not transmit in an insecure manner, such as by email, unsecured fax or via mail, School Emburse card information.
4. Cardholders/Users shall restrict access to credit card data and processing to the Administrator or other authorized individuals.
5. Cardholders/Users shall maintain card information in a secure environment accessed only by the issued Cardholder/User
6. Cardholders/Users shall not be allowed to authorize payment of their own travel expenses. Travel expenses for any Cardholder/User other the Executive Director must be pre-approved by Executive Director or designee and the Executive Director's travel expenses shall be approved by a board member.
7. Cardholders/Users are responsible for retaining detailed receipts and/or supplier documentation for all purchases made with their School Emburse card, without which the Cardholder/User is responsible for the purchase.
8. Cardholders/Users shall submit detailed documentation, such as itemized receipts and/or supplier documentation for services, support all purchases made on their School Emburse card, including travel and/or other actual and necessary expenses which have been incurred

in connection with School-related business for which the School Emburse card has been used.

9. Failure to take proper care of School Emburse card(s) or failure to report damage, loss or theft may subject the Cardholder/User to financial liability and discipline.
10. If the Finance Dept identifies any inadvertent personal charges or unauthorized uses of the card, the card statement and all backup documentation will be forwarded to the Executive Director , Principal and Director of Operations and Finance for review, or if such charges or users are those of the Executive Director, to the Board chairperson.
11. Purchases made using a Emburse card are subject to the same approval thresholds and other procurement requirements as all other purchases.

**CHECKBOOK, EMBURSE CARD:** Any school checkbook or purchase card should be kept under locked supervision in the Cash Coordinator's or Executive Director/CEO's desk/office at all times. Any checkbook or purchase card is to remain on school property unless expressly required for a particular purchase (e.g. trip to Office Depot, conference) by an authorized user. Any Emburse card must bear the names of both the School and the staff member to whom the card was issued and all Emburse cards must be signed out by staff and turned in at the end of each school year.

**CHECKBOOK, EMBURSE CARD:** Any school checkbook or Emburse card should be kept under locked supervision in the Cash Coordinator's or Executive Director/CEO's desk/office at all times. Any checkbook or Emburse card is to remain on school property unless expressly required for a particular purchase (e.g. trip to Office Depot, conference) by an authorized user. Any Emburse card must bear the names of both the School and the staff member to whom the card was issued and all Emburse cards must be signed out by staff and turned in at the end of each school year.

#### PURCHASING GUIDELINES:

School Emburse cards may only be used for legitimate School Business expenses and in accordance with Board Policies, as defined below.

1. Emburse cards shall only be used for transactions for which payment of check disbursement is not accepted or is not practicable, such as if the transaction would cause undue hardship to the School or the Cardholder/User.
2. School Emburse card usage is limited to the following types of expenses. Any deviations from this usage policy must have prior written approval from the Board of Directors.
  - a. School services, including catering or advertising.
  - b. School supplies, including office supplies, educational supplies, operation and maintenance supplies.
  - c. Travel, including transportation services, hotel fees, airfare, car rental expenses, or payments to a travel agency.
  - d. Payments to educational and charitable organizations, including Schools, colleges, vocational Schools and membership organizations.
  - e. Educational conferences and seminars.

- f. Other expenses necessary for the education of students or for the continuous operations of the school.

### **Procedure for approving purchases**

- a. Any desired purchase must be approved by the Executive Director/CEO or designee, as evidenced by:
  - 1. An Approved Purchase Requisition
  - 2. An Approved Purchase Order
- b. Documented evidence of authorized approval must be obtained prior to purchase .
- c. For purchases of \$24,999, only approval of the Executive Director/CEO is necessary. The Executive Director/CEO may seek Board approval for purchases of any dollar amount at their discretion.
- d. For purchases of \$25,000 and above, Board approval is required prior to purchase.
- e. Once the Executive Director/CEO or designee has approved the purchase, School purchasing staff shall a) create a purchase order (PO) and deliver the signed PO to the vendor.
- f. Regularly recurring expenditures exceeding \$10,000 (rent, etc.) require only initial Board approval.  
  
item must be identified as a recurring expenditure to Board. Such recurring expenditures are otherwise exempt from Board and Executive Director/CEO pre-approval and Purchase Requisition requirements.
- g. A Warrant Report will be included in each month's Board packet as a consent agenda item, listing all non-payroll warrants paid in the prior calendar month.

### **EMBURSE APPROVAL PROCEDURES**

- 1. The Finance Office will verify that documents have been provided for all charges on the Emburse card statement.
- 2. Any charges not made by the Cardholder/User will be identified and discussed with the Principal and forwarded to the Executive Director/CFO.
- 3. All cardholders should report the loss or theft of their School Emburse card immediately to the credit card company and the Director of Operations and Finance, even if the loss or theft occurs on a weekend or holiday.

### **EXCLUSIONS:**

School Emburse cards shall not be used for alcohol, cash advances, ATM, gifts, gifts certificates, money orders, gift cards, jewelry or clothing, medical expenses, or payment of fines, auto tickets or penalties, bereavement or congratulatory related items like cards or flowers, unless prior written approval is received from the Executive Director/CEO or designee. In no event shall a School Emburse card be used for a Cardholder/User's personal expenses.

### **Employees' Personal Credit Cards**

An employee may use their personal credit or debit card for legitimate School business-related purchases and submit a request for reimbursement, but only with pre-approval from the Executive Director/CEO, Principal or designee.

### **Gratuity**

Employees are allowed to tip up to 5% of the subtotal cost, rounded up to the nearest dollar, when gratuity is customary. Any incremental excess is the responsibility of the employee.

### **Invoicing & Receipt Procedure**

School Staff deliver copies of all original receipts to the Back Office Provider as part of the ongoing AP batch processing, retaining the original at the school as backup documentation. For businesses or individuals seeking payment, an invoice must be provided prior to payment. Upon payment of invoices, a copy of the signed warrant paying the invoice shall be attached to the invoice prior to filing. These invoices shall be available online through the Back Office Provider.

### **Procedure for contracts and agreements**

All contracts or agreements, including those for ongoing services, shall be negotiated by the Executive Director/CEO or designee to obtain such services in the most efficient and cost-effective manner and in the best interests of the school.

All such agreements must clearly define the scope of services to be performed, and the price for such services. A file shall be maintained by staff containing all documentation related to the reason for the contract/agreement as well as any research showing that the purchase is in the best interests of the school, including but not limited to any alternate bids received for the good/service. Any such agreements in excess of \$25,000, once negotiated, must be approved by the Board prior to commencement of the contract to ensure they are in the best interest of the School and reflect reasonable market values. The Board may also recommend changes or revisions pending final approval. Any modifications or changes to existing contracts/agreements shall be made only in writing.

### **Procedure for handling invoices and vendor requests**

- a. Approved invoices will be delivered electronically to the Back Office Provider at least once per week.
- b. The Back Office Provider shall be responsible for tracking all accounts payable and preparing warrants for payment.
- c. The Executive Director/CEO shall approve invoices for payment on a weekly or bi-weekly basis. Assuming sufficient cash flow the Back Office Provider shall process these approved invoices for payment. paying all invoices via warrant generated by the Back Office Provider.
- d. Recurring invoices such as insurance premiums and utilities may be set up for ACH payment. The School is responsible for providing the Back Office Provider with any and all ACH applications.

### **Receipt of Ordered Goods Procedure**

All ordered goods should be shipped to the School's (16955 Lemon Street, Hesperia, CA 92345) even during times of school closure during vacations and holidays.

If goods are expected to be received during periods when school is closed, a staff member shall be directed to contact the appropriate shipping provider and instruct them to re-deliver the goods when school is again open.

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#### **EXCLUSIONS:**

School Emburse cards shall not be used for alcohol, cash advances, ATM, gifts, gifts certificates, money orders, gift cards, jewelry or clothing, medical expenses, or payment of fines, auto tickets or penalties, bereavement or congratulatory related items like cards or flowers, unless prior written approval is received from the Executive Director/CEO or designee. In no event shall a School Emburse card be used for a Cardholder/User's personal expenses.

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An employee may use their personal credit or debit card for legitimate School business-related purchases and submit a request for reimbursement, but only with pre-approval from the Executive Director/CEO, Principal or designee.

#### **Gratuity**

Employees are allowed to tip up to 5% of the subtotal cost, rounded up to the nearest dollar, when gratuity is customary. Any incremental excess is the responsibility of the employee.

# REIMBURSEMENT POLICY

**SIGNATURES & APPROVALS:** All reimbursements require two signatures, one from a site-based manager (Department chair or administrator) and one from the Executive Director/CEO or Director of Operations and Finance.

**TIMING:** All reimbursements must be submitted within 60 days of incurring the expenditure to be eligible for reimbursement.

**EXECUTIVE DIRECTOR/CEO:** Reimbursements to or expenses by the Executive Director/CEO must be reviewed and approved by the Governing Board in an expense report prior to reimbursements being made.

**FAMILY MEMBERS:** In the event that the person being reimbursed is a family member of the Executive Director/CEO, the corresponding Department Chair, or the corresponding Administrator, such reimbursement must be Board approved in an expense report prior to reimbursements being made.

**NO PETTY CASH:** Reimbursements may not be paid directly by School from cash awaiting deposit. All reimbursements must be processed through the Back Office Provider using deposited funds.

## Procedure for Reimbursements:

- a. Reimbursement Requests must include complete descriptions of expenses, including travel details if applicable, and must include itemized receipts (credit card statements that do not show what was purchased are not sufficient).
- b. Upon receipt of a Reimbursement Request, School staff shall assist the requestor with obtaining necessary staff and/or Board approvals.
- c. Once all approvals have been successfully obtained, School staff shall upload the Reimbursement Request and all backup documentation to the Back Office Provider SHARE for processing.
- d. The Back Office Provider shall receive and process all uploaded Reimbursement Requests within ten (10) business days, assuming sufficient School cash flow. In the event School cash flow is insufficient, payment shall be prioritized upon receipt of cash by School.

# BUDGETING AND CHASE FLOW MANAGEMENT

**BUDGETS:** Education Code section 47604.33 requires charter schools to prepare a series of annual budget reports to be submitted to the chartering authority and the county superintendent of schools of the county in which their sponsoring district is located.

Cash flow management involves tracking actual and projected revenues, expenditures, and cash receipts and disbursements to ensure that sufficient cash is available to meet all financial needs when due, and that sufficient available reserves are maintained as a contingency in the event of unforeseen financial setbacks.

The School shall provide the following budget reports to its authorizer by the following dates:

1. On or before July 1, a preliminary budget.
2. On or before December 15, a first interim financial report reflecting changes through October 31.
3. On or before March 15, a second interim financial report reflecting changes through January 31.
4. On or before September 15, a final unaudited report for the full prior year.

**ENDING BALANCE:** At each June 30, School's goal is to maintain an unrestricted available ending balance at or above 5.00% of total expenditures during the fiscal year just ending.

**RUNNING CASH BALANCE:** School's goal is to maintain a consolidated running cash balance in excess of thirty (30) days cash on hand.

## Budget Structure

School's annual budget includes a Statement of Activities that shows projected revenues, expenditures, and changes in fund balance for the fiscal year beginning July 1 and ending June 30 of the following year. The overall budget contains balanced sub-budgets by resource for state categoricals, special education, and other restricted monies in addition to the unrestricted general account. The budget is based on the Statement of Activities but includes notations of balance sheet activities such as asset acquisitions and debt repayment that affect the school's operations.

All annual budgets, including initial, interim and monthly updates, shall include a multi-year projection for the current year and following two fiscal years, as well as a corresponding monthly cash flow statement that shows year-to-date and projected revenues and expenditures as well as other transactions affecting cash, plus a beginning and ending cash balance, broken out monthly.

## Annual Budget

In March of each year, the school will begin preparing the draft annual budget under the direction and supervision of the Executive Director/CEO, using all available data including monthly actual revenues and expenditures to date as well as planned adjustments for the coming year.



Prior to June 1 of each year, the Board may hold a special Budget Planning meeting specifically for budget review and planning, in which the draft budget, prepared by the Executive Director/CEO in conjunction with the Back Office Provider, is presented to the Board and each area of the budget is discussed in depth by staff and Board members.

Alternatively, the Board may instead designate members of a Finance Committee that will hold a separate Budget Planning meeting in place of a meeting of the entire Board. In the case of a separate Finance Committee meeting, the results of this meeting will be presented to the Board at their next regular or special Board meeting.

The Executive Director/CEO, with the assistance of the Back Office Provider, will then revise and adjust the draft budget as directed by the Board and/or the Committee to create the Final Operating Budget for the coming fiscal year. Additional Budget Planning meetings may be scheduled if necessary to discuss any further revisions prior to finalizing the budget.

The Board shall hold two meetings in June to fulfill the requirement of a facilitating a public hearing at a meeting separate from the meeting in which the budget is approved. The Board shall approve the final budget no later than June 30 and submit it to the School's authorizer by July 1 annually.

### **Interim Budgets**

On or before December 15 and March 15, the Executive Director/CEO will ensure that the interim budgets (First Interim and Second Interim) are developed and presented to the Board for approval at a regular or special Board meeting. The interim budgets shall reflect adjustments or revisions to the original budget made in response to changing financial conditions or needs of the school. The Board may elect to hold one or more Budget Planning meetings or name a Finance Committee to hold such Budget Planning meetings, if deemed necessary prior to approval of each interim budget. Once approved, the First and Second Interim Budgets will be submitted to the School's Authorizer by December 15 and March 15, respectively, as required by law.

### **Monthly Updates**

Each month beginning in September at either the regularly scheduled or a special meeting of the Board, the Back Office Provider will provide to the Board a monthly update of year-to-date revenues and expenditures, including a comparison of budgeted vs. actual amounts and a brief explanation of significant deviations from the original budget.

The Board may act on the staff's recommendation to approve these monthly updates. The Board may also elect to approve any additions, revisions, or modifications to the Annual or Interim Budgets that it deems necessary, under a separate agenda item at the same or a subsequent meeting, to allow the school to adapt to changing financial conditions. Any such board-approved changes to the Original or Interim budgets will be used as the current operating budget by school staff from that point forward.

# TRAVEL POLICY

The School recognizes that employees may be required to travel or incur other expenses from time to time. The purpose of this Policy is to ensure that (a) adequate cost controls are in place, (b) travel and other expenditures are appropriate, and (c) to provide a uniform and consistent approach for the timely reimbursement of authorized expenses incurred by Personnel. Our policy is to reimburse only reasonable and necessary expenses actually incurred by Personnel.

When incurring business expenses, the school expects Personnel to:

1. Exercise discretion and good business judgment with respect to those expenses.
2. Be cost-conscious and spend money as carefully and judiciously as the individual would spend his or her own funds.
3. Report expenses, supported by required documentation, as they were actually spent.

## **Initial Approval**

For both single trips and ongoing travel costs, a purchase requisition must be approved by the Executive Director/CEO and or the Director of Operations and Finance prior to travel costs being incurred, and a printed copy of the purchase requisition should be provided along with the Expense Report at the time reimbursement is requested (see below).

The travel approval should contain a brief description of the travel being approved, including dates, destination, and purpose for the trip. Repeat trips may be approved in a single approval (for example, approving a weekly trip).

Cost caps for various travel costs are listed later in this Policy. For reimbursement to be provided in excess of these cost caps, an revised purchase requisition must be approved by the Executive Director/CEO and or the Director of Operations and Finance.

## **Expense Report**

Expenses will not be reimbursed unless the individual requesting reimbursement submits a written Expense Report. The Expense Report, which shall be submitted within three (3) business of the completion of travel if travel expense reimbursement is requested, must include:

1. The individual's name;
2. The date, destination and purpose of the trip (should match information on the approval document);
3. An itemized list of all expenses for which reimbursement is requested;

4. If item cost exceeds cap, explicit authorization on the approval document to exceed caps.

### **Receipts**

Receipts are required for all expenditures, whether billed directly to the school, paid with a school purchase (e.g. Emburse) card, or paid by the employee for later reimbursement. No expense will be reimbursed to Personnel unless the individual requesting reimbursement submits with the Expense Report original itemized receipts from each vendor showing the vendor's name, a description of the services provided, the date, and the total expenses, including tips (if applicable). A credit card printout showing only the total purchase cost and date is insufficient, except in the case of receipts such as parking garages, tolls, or other single charges that do not provide itemized receipts.

### **Necessity of Travel**

In determining the reasonableness and necessity of travel expenses, the employee and supervisor shall consider the ways in which the school will benefit from the travel and weigh those benefits against the anticipated costs of the travel. Less expensive alternatives, such as participation by telephone or video conferencing, or the availability of local programs or training opportunities, shall be considered. However, cost is not the sole consideration – a reasonable balance should be struck between cost and convenience, with the final goal being the best combination of cost and benefit.

### **Air Travel**

Air travel reservations should be made as far in advance as possible in order to take advantage of reduced fares. Economy or Premium Economy should be selected in all cases unless explicit authorization, including reason, is provided for Business/First class. Personnel may choose to upgrade school-paid fares to a higher class if paid directly by the staff member (upgrade charge cannot be on a school card or charged to the school and later reimbursed). Airline lounge passes may not be paid or reimbursed by the School.

### **Lodging**

Personnel traveling on behalf of the school may be reimbursed at the single room rate for the reasonable cost of hotel accommodations at a 2-3 star "budget business" hotel such as Embassy Suites, Comfort Inn, Fairfield Inn, Days Inn, Hampton Inn, etc. Convenience, the cost of staying in the city in which the hotel is located, safety and proximity to other venues on the individual's itinerary shall be considered in determining reasonableness. Hotels that do not clearly meet the above criteria should be pre-approved in writing when requesting overall approval for the trip. Personnel shall make use of available corporate and discount rates for hotels. Personnel may choose to upgrade school-paid room charges, add incidental charges, or otherwise increase the cost of stay only if paid directly by the staff

member (upgrade charge cannot be on a school card or charged to the school and later reimbursed). Room service, minibar, valet, laundry or other charges are only reimbursable by the school if other options are unavailable (for example, late check-in after the restaurant has closed but 24-hour room service or minibar snacks are available, no self-parking, etc.) and reason for the incidental charge should be written on the Expense Report. Internet charges are reimbursable if business use of the Internet is required. In-room movies and spa/gym/pool charges are not reimbursable. Latitude shall be given when reviewing hotel incidentals if a reasonable business case can be made for the charge in question. However, repeated events of charging questionable incidentals may lead to revocation of any future hotel incidental charges.

### **Out-Of-Town Meals**

Personnel traveling on behalf of the school are reimbursed on a per meal basis not to exceed the following rates when they actually incur the cost of a meal. They will not be reimbursed for meals paid for or provided by others.

Breakfast:     \$ 10.00  
Lunch:           \$ 15.00  
Dinner:         \$ 25.00

Meal costs in excess of the above will not be reimbursed unless explicitly pre-authorized in advance. If traveling to an expensive city or area, Personnel are advised to see pre-approval of higher caps when obtaining overall trip approval.

### **Ground Transportation**

Employees are expected to use the most economical ground transportation appropriate under the circumstances and should generally use the following, in this order of desirability:

Courtesy Shuttles. Many hotels have courtesy shuttles, which will take you to and from the airport at no charge. Employees should take advantage of this free service whenever possible.

Taxis. When courtesy cars and airport shuttles are not available, a taxi is often the next most economical and convenient form of transportation when the trip is for a limited time and minimal mileage is involved.

Rental Vehicles. Employees will be permitted to rent an automobile while out of town provided that the total cost is estimated to be less than the total cost of alternative methods of transportation. Gas charges to refill the car are reimbursable.

### **Personal Vehicles**

Personnel are compensated for use of their personal vehicles when used for business travel. When individuals use their personal car for such travel, including travel to and from the airport, mileage will be allowed at the currently approved IRS rate per mile.

In the case of individuals using their personal cars to take a trip over 250 miles that could be made more cheaply by air, mileage will be allowed at the currently approved rate; however, the total mileage reimbursement will not exceed the sum of the lowest available round-trip coach airfare.

## **Parking/Tolls**

Parking and toll expenses, including charges for hotel parking, incurred by Personnel traveling on organization business will be reimbursed. The costs of parking tickets, fines, car washes, parking tickets, etc., are the responsibility of the employee and will not be reimbursed.

## **Lavish/Excessive Expenditures**

The school discourages expenses in any category that could be perceived as lavish or excessive, as such expenses are inappropriate for reimbursement by a public school. This includes situations in which these options may actually be less expensive, as charter schools face considerable scrutiny on the nature as well as the cost of business-related expenses. Personnel must be aware that as a public charter school, business travel is funded by taxpayer money and is expected to be functional but not extravagant. Some examples of excessive spending include (the following is not a comprehensive list):

- Limousine/town car service;

- Beach resort accommodation;

- Sporting/golf events;

- Music events/festivals/concerts;star and above hotels (unless clear reasons can be shown as to why other options were unavailable);

- Excessive meal charges.

# FIXED ASSETS

In order to properly track all capitalized and non-capitalized assets, an inventory must be maintained for all items with a value of \$5,000 or more. This Inventory Record shall include the asset description, location, and ID tag/serial number, and for items exceeding \$5,000, shall reference the corresponding entry in the Fixed Asset Register for capitalized assets (see below). All inventoried items shall be tagged with a unique identification tag. A textbook inventory of all textbooks shall also be maintained. The textbook inventory may be kept separate from the overall inventory.

## **Fixed Asset Register**

Assets with a single value of \$5,000 or more (or a collection of items such as a computer lab or set of similar furniture that has a system value of over \$5,000) and a useful life of more than one year are considered “fixed assets,” meaning they are included as assets on the school’s balance sheet (rather than as expenses such as books and supplies) and the cost of these assets is spread out over the useful life of the asset. This process is called “capitalization,” and involves including the value of the asset on the school’s balance sheet at acquisition, and charging a portion of the item’s value as “depreciation” each year over its useful life. To properly account for capitalized assets, a Fixed Asset Register must be maintained for all capitalized assets, and shall include asset description, acquisition date, cost basis, depreciation expense, accumulated depreciation and useful life. The Back Office Provider is responsible for maintaining the fixed asset register.

## **Procedure for Recording Inventory and Fixed Assets**

When any item is acquired with a cost basis of \$5,000 or more, an entry shall be made in the Inventory Record showing asset description, location, and ID tag/serial number, and a numbered identification tag shall be affixed to the item.

When the item (or group of items) that is purchased has a useful life of one year or more and has a cost of \$5,000 or more (or is part of a system or collection that has a collective cost of \$5,000 or more), the item should be entered into the Inventory Record as described in the above paragraph, and three additional steps must also be taken:

- a. A notation is made in the Inventory Record that this item is a fixed asset;
- b. The Back Office Provider is informed that a specific purchase meets the qualifications of a fixed asset;
- c. The Back Office Provider makes an entry is made in the Fixed Asset Register reflecting the acquisition.

## **Annual Inventory**

At the end of each fiscal year upon a date determined by the Executive Director/CEO or their designee, a comprehensive physical inventory shall be conducted of all inventoried assets of \$5,000 or more (including all fixed assets), reconciling the Inventory Record, the Fixed Asset Register, and the information in the general ledger to match the results of the physical inventory.

# DEBT MANAGEMENT

The purpose of this policy is to enhance School's ability to manage its debt in a fiscally conservative and prudent manner. The effects of decisions regarding types of borrowing, covenants and terms, interest rates, and payment structure directly impact the school's continuing operation. The school has thus established this Debt Management Policy to provide goals and guidelines for the School's borrowings.

The School's Debt Management Policy is as follows:

1. The School will explore, assess risk, and implement innovative structuring ideas when they are consistent with the above goals.
2. The Executive Director/CEO is responsible for administering and maintaining the School's current obligations under direction of the Board. The Back Office Provider will meet with the Executive Director/CEO and Board, as appropriate, regarding the status of the School's existing debt and to make specific recommendations.
3. No new debt shall be incurred without approval of the Board
4. All approved annual budgets shall include timely repayment of all outstanding debt, or include a reasonable repayment plan for such debt if timely repayment is not possible.
5. Prior to incurring any new borrowing, the Back Office Provider shall prepare a financial analysis showing the effect of the borrowing on current and future operations. The School may not borrow if a reasonable financial analysis cannot show timely repayment of all obligations including the planned borrowing.
6. The School will seek financing options that are at the lowest interest cost and in the best interests of the School.
7. The School will take all practical precautions and proactive measures to avoid borrowing decisions that can negatively impact current or future operations.
8. The School will determine the term, rates, and covenants that will best fit within the overall existing debt structure at the time any new debt is incurred.

# BANKING

All bank accounts shall be established in the name of the School with prior board approval of the initial authorized signers. Annually with respect to all existing bank accounts, the Board shall review and approve all authorized signers and approve the continuing need for each account.

All loans or similar agreements shall be negotiated by the Executive Director/CEO to obtain such services in the most efficient and cost-effective manner, using the same procedures as described in "2. PURCHASING POLICY" above. All such agreements must clearly define all terms under which the School will be obligated and the price for such services.

Generally, the timely deposit of cash receipts requires a School to deposit receipts daily. However, it may not be practical or cost effective for the School that receives small amounts of cash on an irregular basis. In cases where the amounts of cash deposits are small and an adequate safekeeping facility is available, an aggregate un-deposited total may not exceed \$500 and may be retained in the School's safekeeping facility for a period not to exceed 5 business days. Although this option is available, the School must be aware that these monies must be deposited with the bank within 5 business days of receipt, even if the amount does not exceed \$500.

## Credit Cards

The School shall not maintain credit card accounts.

## Debit Cards

The School shall not use debit cards. However, the School may elect to implement a purchase card system (e.g. Emburse) that allows the Executive Director and or the Director of Operations and Finance to issue staff purchase cards that defines:

- named individual users
- designated daily/weekly/monthly spending limits
- designated spending categories (e.g. fuel, maintenance supplies)

All purchase card expenses must be pre-approved through a purchase requisition and purchase order as follows:

Purchase Type	First Approver/s	Second Approver
Curriculum and Instructional Materials; Professional Development i.e. conferences	Principal	Executive Director/CEO or Director of Finance
Non-instructional materials and equipment	Executive Director/CEO or Director of Finance	Executive Director/CEO or Director of Finance
Student Activities (ASB account purchases)	Principal	ASB Director and ASB Student Representative



## **Reconciliations**

All bank statements will be reconciled monthly by the Back Office Provider, who does not participate in cash handling.

## **Non-Sufficient Funds**

As items are returned to Encore Education Corporation for NSF, the check amount is added to the student's account on Aeries, as applicable to checks from parents/guardians are received. A fee of \$30.00 or 5%, whichever is greater (maximum of \$100.00), is charged to the student's account. If the bank only processed the check one time, it will be re-deposited a second time. The fee occurs only once and at the first return. If the item is returned a second time, a letter will be sent to the maker of the check, informing them aware of the returned item along with the fee. The letter requests immediate payment in cash, a cashier's check or other certified funds, in order to clear the item in 10 days.

## **Electronic Web Payments**

If a payor can provide written documentation from their bank that funds were available at the time the payor attempted to pay via web check but made an honest mistake with the bank account information, consideration will be given to waive the NSF fee. For example, if a recent bank merger had taken place and the account code changed by additional digits such as zeroes and the payor left off those additional digits then consideration will be given to waive the fee. Repeated returned web check payments for the same student account will in most cases warrant the fee to remain on the account, and will result in suspension of web check payment privileges.

If no response is made within 10 days, a second letter is mailed. If still no contact is made, a third letter is sent by certified mail. After the third attempt to collect with no contact, the check will be turned over to management to make a decision as to the next step.

## **Non-Sufficient Funds greater than \$500.00**

Items, of \$500.00 or more, for which payment is not received within 10 days after receiving written notice may be presented to the magistrate for the issuance of a criminal warrant or to the district attorney or solicitor-general for criminal prosecution.

# GENERALLY ACCEPTED STANDARDS OF FISCAL MANAGEMENT

Charter schools are required to meet generally accepted standards of fiscal management. It is now generally accepted that the primary responsibility for the fair presentation of financial statements rests with the reporting management of an organization. Accordingly, a process must be effected by a school's management and other personnel and designed to provide reasonable assurance regarding the achievement and maintenance of the following standards:

1. A fiscal year balanced budget that clearly defines achievable goals as defined in the school's charter and approved by the Board of Directors in the form of a budget resolution.
2. Full compliance with Uniform Education Reporting System (UERS) policies and procedures.
3. Accounting records should properly and accurately record and account for all cash equivalent transactions, including actual cash. Accounting information should be relevant, reliable, comparable and consistent and must be available for the preparation of reliable financial statements.
4. Demonstrated compliance with Federal and state laws/regulations, State Board of Education policies and other compliance requirements.
5. Maintenance of documentation that outlines internal controls on business practices and operation.
6. Transactions are executed in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on public funds.
7. Funds, property, and other assets are safeguarded against loss from unauthorized use or disposition.
8. Required independent audits are performed and submitted when due in a timely manner as prescribed by the California Department of Education.
10. School should have documentation that supports its financial statements and that reflect its financial position/condition, results of operations or changes in net assets and where appropriate, cash flows for any fiscal period/year.
12. Any necessary corrective action plans on any audit findings must be filed in writing and proposed changes must be implemented in the subsequent fiscal year.

## PAYROLL

### CONTROL OBJECTIVE

To ensure that payment of salaries and wages are accurately calculated.

#### Major Controls

- A. Internal Accounting Controls Time records are periodically reconciled with payroll records by our third party Back-Office.

## Procedures

1. Employee time sheets are approved by the Director of Operations and Finance, Principal or Principal's designee. All deviations from normal work schedules as determined by a staff member and their supervisor are approved by the appropriate supervisor.
2. The total time recorded on time and attendance system and the number of employees is calculated by the payroll system and reviewed by the Business Office and the Back-Office provider.
3. Recorded hours from the time clock punches are communicated to the Back-Office electronically.
4. The payroll documents received from payroll software (e.g., calculations, payrolls and payroll summaries) are compared with employee punches, pay rates, payroll deductions, compensated absences etc. by the operations vendor and the BackOffice provider.
5. The Back-Office provider verifies gross pay and payroll deductions.
6. The total hours and number of employees are compared with the totals in the Payroll Register by the Back-Office provider.
7. The Payroll Register is reviewed and approved by the Finance Office.

**PAYROLL PAYMENT CONTROL OBJECTIVE:** To ensure payment for salaries and wages by check, direct deposit, cash, or other means is made only to employees entitled to receive payment.

**PAYROLL WITHHOLDINGS CONTROL OBJECTIVE:** To ensure that payment withholdings are correctly reflected and paid to the appropriate third parties.

## Major Controls

1. Reconciliation of Payment and Payroll Withholdings Payroll withholdings are recorded in the appropriate General Ledger control accounts and reconciled with payments made to third parties.
2. Internal Accounting Controls The in-house payroll software calculates payroll withholdings, which are reviewed and verified by the Back-Office provider.

## Procedures

1. The web based payroll software calculates payroll withholdings for each employee. These are summarized by pay period and recorded in General Ledger.
2. Payments for payroll withholdings are reconciled with the amounts recorded in the General Ledger control accounts by the Back-Office provider.
3. The Back-Office provider reviews the accuracy and timeliness of payments made to third parties for payroll withholdings.
4. Original withholding and benefit election forms, maintained in the employee file, are prepared by employee and reviewed and approved on a periodic basis by the Back-Office provider.

**PERSONNEL REQUIREMENTS CONTROL OBJECTIVE:** To ensure that the School hires only those employees, full or part-time, it absolutely needs and exerts tight control over hiring new employees.

## New Employees

1. Requests for new employees are initiated by the Executive Director/CEO, Principal or other appropriate staff member and compared with the approved annual personnel budget.
2. New employees complete an Application for Employment.
3. New employees complete all necessary paperwork for payroll.
4. Employee is fingerprinted. Fingerprint clearance must be received by School before any employee may start work.

#### **Paid Time Off (PTO)**

1. Paid time off (PTO) provides A-Basis (12 Months/10 Months) school based employees with an entitlement of days away from work with pay.
2. Temporary employees, part time employees, workers being paid short or long-term disability insurance, and workers being paid workers' compensation are not eligible to receive or accumulate PTO.
3. On July 1st all A-Basis (12 Months/10 Months) school based employees are credited 10 days of PTO which are accumulated throughout the contracted year.
4. PTO will not accumulate during any unpaid leave of absence.
5. Upon separation of employment, employees will be paid their earned PTO based on their date of separation and their hourly rate of pay.
6. The School monitors vacation and sick time using a web-based tracking system.

Forms:

### CASH DEPOSIT VERIFICATION FORM

Date: \_\_\_\_\_ Activity: \_\_\_\_\_

1<sup>st</sup> Person Verification: \_\_\_\_\_  
Print Name & Title

2<sup>nd</sup> Person Verification: \_\_\_\_\_  
Print Name & Title

**Coins:**

	Total Coin Count	Total Amount
Pennies:	_____	\$ _____
Nickels:	_____	\$ _____
Dimes:	_____	\$ _____
Quarters:	_____	\$ _____
Others:	_____	\$ _____
<b>Coin Total:</b>		\$ _____

**Bills:**

	Total Bill Count	Total Amount
Ones:	_____	\$ _____
Fives:	_____	\$ _____
Tens:	_____	\$ _____
Twenties:	_____	\$ _____
Fifties:	_____	\$ _____
Hundreds:	_____	\$ _____
<b>Bill Total:</b>		\$ _____

**Cash Total** \$ \_\_\_\_\_

<b>Checks</b>	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	<b>Check Total:</b>		\$ _____

**TOTAL DEPOSIT** \$ \_\_\_\_\_

Verification:

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_