Finance and Operations Policies

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Table of Contents

Building and Grounds 1

Annual Safety Inspections 2

Asbestos Management 4

Building Maintenance and Repairs 5

Building Use 7

Planned Improvements 8

School Sponsored Event 9

Finance and Payroll Benefits Administration 12

Accounting System 14

Annual Operating Budget 16

Audit and Annual Report 18

Bank Accounts and Check Procedures 20

Benefits Administration 24

Capital Assets Accounting 26

Cash and Income Management 27

Debt and Mortgage Servicing 33

Disbursements 34

Family Financial Obligations 35

Fund Balance 37

Fund Development, Fundraising, and the Annual Campaign 38

Investment of Funds 44

Monthly Financial Statements 46

Payroll 47

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Purchasing and Receiving 50
Reimbursement and Disbursement 56
Reporting 62
Resolution Designating Financial Institution 64
System of Internal Controls 65
Vendor Contracts and Purchasing Limits 68
Vendor and Supplier Conflict of Interest 69
Food Program 70
Federal Programs (Free and Reduced) 71
Food Safety Standards Compliance 72
Food Service Vendor Management 74
Health Inspections 75
Kitchen Hygiene 76
504 Medical Plan Accommodation 77
Transportation 78
Transportation Rentals 79
Use of Personal Vehicles to Transport Students 80

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Building and Grounds

In this section:

Annual Safety Inspections 2
Asbestos Management 4
Building Maintenance and Repairs 5
Building Use 7
Planned Improvements 8
School Sponsored Event 9

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Annual Safety Inspections

Purpose

Each campus will be inspected by an appropriate third party for safety and compliance with local and state regulations.

Duration

This policy is permanent but is subject to revision based on equipment in use and facilities changes.

Policy

1. The Maintenance Director is responsible for scheduling and overseeing all safety inspections.
2. A representative from ANCS must accompany the inspector or regulatory official.
3. Proof of inspection must be submitted in writing to APS' Office of Innovation as necessary.

Equipment Inspections	Frequency/Notes
Sprinkler System	Yearly
Kitchen Hoods – Middle Campus	Yearly
Elevator – Elementary Campus	Yearly
Fire Marshal	Yearly (unannounced)
Security System	Yearly (summer)
Alarm Certification	Sent to APS prior to school opening
Back Flow Test	Yearly
Fire Extinguishers	Yearly

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Equipment Inspections	Frequency/Notes
Grease Trap	Serviced Monthly
Food Service Permit	As required by the Fulton County Department of Health

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Asbestos Management

Purpose

To remain in compliance with all federal and state laws on the use and abatement of asbestos-related materials.

Duration

This policy is permanent.

Policy

1. The Director of Finance and Operations Maintenance will maintain ANCS's Asbestos Management Plan, which will include documentation outlining all asbestos in use at ANCS.
2. As of 2005, the Elementary Campus is certified asbestos-free.
3. The Middle Campus maintains a binder outlining all asbestos-related materials and their abatement requirements.
4. This notebook is under the jurisdiction of the Director of Finance and Operations Executive Director and can be viewed with prior permission.
5. The Director of Finance and Operations Executive Director will ensure yearly notification to ANCS parents, teachers, and employees on the availability of ANCS's Asbestos Management Plan and any asbestos-related actions taken or planned in the school.

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Building Maintenance and Repairs

Purpose

This policy relates to the maintenance schedule and the process for submitting work requests.

Duration

This policy is permanent but is subject to change based upon changing maintenance needs.

Policy

Section 1. Regular Maintenance

The Maintenance Director shall maintain a system of building maintenance that prioritizes regular maintenance and repairs. See "Annual Operating Budget" on page 16.

Section 2. Repair Requests

1. A ticketing system will be in place that allows for requests to be submitted to the Maintenance Director. The ticket can be filled out by any employee of ANCS.
2. The Maintenance Director reviews all tickets and prioritizes approved requests.

Section 3. Emergency Repairs

1. For emergencies, the Maintenance Director can be contacted directly via email, phone, or in person.
2. If the emergency impacts students, every effort should be made to attend to the repair as quickly as possible.
3. Emergency repairs may be outsourced at the discretion of the Executive Director and the Maintenance Director.
4. Emergency repairs should not be undertaken without the permission of at least one of the following people:
    - Maintenance Director
    - Executive Director

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Resources

- "Annual Operating Budget" on page 16

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Building Use

Purpose

This policy outlines the conditions under which groups (external and those associated with ANCS) may use the buildings and grounds of either campus.

Duration

This policy is permanent but is subject to review.

Policy

1. Any requests for use of ANCS facilities by individuals, groups, and/or organizations not affiliated with ANCS must be directed to the school's Executive Director for approval.
2. Any individuals, groups, and organizations receiving approval for such requests must sign the school's Facilities Use Agreement.
3. Any individuals, groups, and organizations requesting to use the facilities must provide a certificate of insurance for $1,000,000 in liability coverage listing ANCS as a named insured.

Resources

- Facilities Use Agreement (available in the front office at both campuses or by request)
- "School Sponsored Event" on page 9

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Planned Improvements

Purpose

This policy outlines planned improvements to buildings, grounds, and facilities for each campus.

Duration

This policy is permanent.

Policy

Section 1. Improvements in the Annual Operating Budget

1. All anticipated improvements should be incorporated into the annual operating budget during the budget process in the spring. See Annual Operating Budget.
2. The Executive Director will use a prioritized list of improvements compared to the expected budget to identify projects that should be incorporated into the annual operating budget.
3. During the fiscal year, it may be necessary for the Executive Director to review the budget and adjust improvement expenditures based upon other expenditures that impact the budget. Any adjustments should be reviewed with the Finance Committee and the Executive Director.

Resources

- "Annual Operating Budget" on page 16

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School Sponsored Event

Purpose

The following procedures are in place to ensure the safety of all students, faculty, parents/guardians, and community members attending school-sponsored events held at either campus of ANCS or offsite outside of regular school hours.

Duration

This policy is permanent.

Policy

Any school-sponsored events—including those coordinated by the PTCA—must be approved by the Campus Principal of the campus where the event will be held.

Section 1. Request Requirements for Building Use

1. Requests must be received at least two weeks, but preferably one month, in advance of the event.
2. Any PTCA-sponsored event must first be approved by the PTCA President prior to going to the Campus Principal for approval.
3. At a minimum, requests for approval of the event must include the following:
    a. Name of lead organizer(s) for event
    b. Name of school employee(s) who will attend event to assist
    c. Purpose of event
    d. Location of event
    e. Date and start/end times of event
    f. Expected number of attendees
    g. Cost, if any, of admission to event

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Section 2. Required School Personnel

1. For all school-sponsored events expected to have fewer than 75 people in attendance, there must be at least one school employee in attendance to assist at the event (in addition to lead organizer[s]).
2. For all school-sponsored events for which attendance is expected to be in excess of 75 people, at least two school employees must be in attendance to assist at the event (in addition to the lead organizer[s]).

Section 3. Capacity Limits

1. All school-sponsored events must comply with posted capacity limits for the locations in which they are being held.

Section 4. Emergency Procedures

1. At all school-sponsored events, the school employee(s) in attendance to assist with the event must have access to an emergency kit that includes the emergency procedures for the building and a bullhorn.
2. Within the first 15 minutes of the start of all school-sponsored events, one of the school employees in attendance to assist at the event must review with those in attendance the emergency evacuation procedures for the location at which the event is being held.
3. If for any reason the building needs to be evacuated during a school-sponsored event, the school employee(s) at the event should ensure no one re-enters the building until clearance to do so has been given by emergency personnel.
4. The administrator on call should be contacted immediately if the building has to be evacuated for any reason.

Section 5. Administrative Support

During all school-sponsored events, at least one of the following administrators will be "on call" and available by phone to consult with the employee(s) in attendance at the event and available to come to the school building within 30 minutes in the event of an emergency:

1. Elementary or Middle Campus Principal
2. Elementary of Middle Campus Assistant Principal
3. Executive Director

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Section 6. End-of-Event Procedures

1. Upon the conclusion of all school-sponsored events, the school employee(s) and lead organizer(s) should remain on site until the building is empty and all attendees have left.
2. The school employee(s) in attendance to assist should secure the building and notify the administrator on call that the building is secure prior to departure.

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Finance and Payroll Benefits Administration

In this section:

Accounting System 14
Annual Operating Budget 16
Audit and Annual Report 18
Bank Accounts and Check Procedures 20
Benefits Administration 24
Capital Assets Accounting 26
Cash and Income Management 27
Debt and Mortgage Servicing 33
Disbursements 34
Family Financial Obligations 35
Fund Balance 37
Fund Development, Fundraising, and the Annual Campaign 38
Investment of Funds 44
Monthly Financial Statements 46
Payroll 47
Purchasing and Receiving 50
Reimbursement and Disbursement 56
Reporting 62
Resolution Designating Financial Institution 64
System of Internal Controls 65

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Vendor Contracts and Purchasing Limits **68**

Vendor and Supplier Conflict of Interest **69**

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Accounting System

Purpose

This policy controls the overall structure of the accounting system in use by ANCS.

Duration

This policy is permanent.

Policy

Section 1. Fiscal Year

ANCS adopts a fiscal year that begins on July 1 and ends June 30 of the following year.

Section 2. Financial Accounting

ANCS fully complies with generally accepted accounting principles (GAAP) and any other applicable state and federal standards for financial management systems.

Section 3. Accounting Records

The school shall maintain records that adequately identify the source and application of funds. These records must contain information pertaining to grant or subgrant awards and authorizations, obligations, unobligated balances, assets, liabilities, outlays or expenditures, and income.

Section 4. Internal Controls

The school shall maintain effective control and accountability of all state and local funds, federal grant and subgrant cash, real and personal property, and other assets obtained with local, state, or federal funds. The school shall adequately safeguard all such property and ensure that it is used solely for authorized purposes.

Section 5. Source Documentation

Accounting records must be supported by such source documentation as canceled checks, paid bills, payrolls, time and attendance records, contract and subgrant award documents, etc.

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Section 6. Budget Control

The school shall compare actual expenditures or outlays of state or federal funds with budget amounts for each fund, grant, or subgrant. Financial information must be related to performance or productivity data, including the development of unit cost information whenever appropriate or specifically required in the grant or subgrant agreement.

Applicable federal cost principles, agency program regulations, and the terms of grant and subgrant agreements will be followed in determining the reasonableness, allowability, and allocability of costs.

Section 7. Account Code Structure

All charter schools must use the account code structure as described in the Georgia Department of Education's Chart of Accounts.

Section 8. Accounting Software and Systems

The Chief Financial Officer will seek the approval of the Executive Director and the before changing software systems used in accounting. This does not apply to regular updates and upgrades of the system in current use.

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Annual Operating Budget

Purpose

This policy outlines budget development, reporting, and stakeholder approval of the budget.

Duration

This policy is permanent.

Policy

The Governing Board of ANCS adopts the following policy, which shall be effective on the date that the policy is adopted by the Board.

Section 1. Budget Development

The Governing Board shall ensure that ANCS complies with all state and federal laws and rules concerning the budget and related processes of the school.

Section 2. Budget Process

1. The Executive Director will ensure that ANCS follows a budgeting process that is consistent with the requirements of federal and Georgia statutes, State Board of Education Rules and Regulations, and any other applicable laws or rules.
2. The Chief Financial Officer is responsible for the preparation of the annual budget.
3. **Needs Assessment.** Each spring, before the annual operating budget is drafted, the Chief Financial Officer shall ensure that a needs assessment is drafted and finalized by the Business Operations/Finance Committee consisting of the school's Executive Director, the Business Operations/Finance Committee Chair, and other individuals as designated by the Board. The needs assessment shall inform the drafting of the annual budget.
    a. Request that budget holders within the school send in any updated information to the . Example: Curriculum materials are projected to go from $30,000 to $40,000.
    b. Stakeholders (i.e., PTCA, Aftercare Program, etc.) and the Leadership Team send in expected requests via a document supplied by the Chief Financial Officer that addresses their particular budget area.

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c. The Business Operations/Finance Committee will start setting standing meetings in March where, in addition to regular Business Operations/Finance Committee meetings, it reviews all budget requests as well as projections and information provided by APS. The

d. The Business Operations/Finance Committee drafts a balanced budget that follows the fiscal year.

e. At least two open community meetings on the annual operating budget will be held prior to the Board's adoption of the budget for the purpose of providing an opportunity for public input. These two meetings shall not occur within the same week. The public meetings shall be advertised in a local newspaper of general circulation.

f. A summary of the annual operating budget proposed by the Board shall be posted on a publicly available area of the Board's website.

4. **Adoption.** The and the present the draft budget to the Governing Board at the Board meeting. The Board shall formally adopt the budget in an open meeting held in accordance with the Board's bylaws before the fiscal year begins (prior to July 1) and before the expenditure of any funds.
5. **Minutes.** The Governing Board Secretary will record the adoption of the budget and any amendments in the Board meeting minutes in which the adoption occurs.

Section 3. Budget Reporting

At each meeting of the Governing Board, the Business Operations/Finance Chair presents a report comparing budget to actual.

Section 4. Post-Adoption Budget Amendment

After the adoption of the budget, the Executive Director and the Board shall review actual fund disbursements compared to the adopted budget and direct the and the to make amendments as needed. Amendments shall occur a soon as funding changes are communicated to the appropriate parties (Board, Executive Director, Chief Financial Officer, etc.). The budget may also be amended if any changes in income have occurred, such as grants. The Business Operations/Finance Committee is responsible for drafting a proposed amended budget, which must then be presented to the Board and officially adopted.

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Audit and Annual Report

Purpose

This policy outlines steps taken to create the annual report and oversee the outside audit process.

Duration

This policy is permanent.

Policy

Section 1. Annual Audit

1. Annually, the Governing Board shall ensure the engagement of a certified public accountant (CPA) to audit the financial and programmatic operations of ANCS. The Board shall select and contract only with Georgia-licensed CPAs. The Board shall ensure that the school provides timely assistance to the auditors in order to provide them with the necessary information for the audit.
2. Once the Governing Board receives the final report, it must vote to accept the contents of the audit at either its next regularly called meeting or at a special meeting called in accordance with the Boar's bylaws.
3. The Chief Financial Officer shall ensure that a copy of the annual audit report including all information required by O.C.G.A. § 20-2-2067.1 is filed with Atlanta Public Schools and the Georgia Department of Education no later than November 1 of each year. The audit report should include a certificate signed by the Chair of the Board indicating that the Board voted to accept the contents of the audit. If the Board did not accept the contents of the audit report, that should be noted with the submission.

Section 2. Annual Financial Statement

1. The Chief Financial Officer shall ensure that the annual financial statement is submitted to all authorizers concurrent with the submission of the annual audit.
    a. The total receipts of all funds, itemized by source of revenue, including taxes, assessments, service charges, grants of state money, gifts, or other general sources from which funds are derived.

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b. The total disbursements of funds, itemized by the nature of the expenditure.
c. The balance at the close of the fiscal year.

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Bank Accounts and Check Procedures

Purpose

This policy governs the type of bank accounts used and the rules around check management and check signing.

Duration

This policy is permanent.

Policy

Section 1. Bank Accounts

1. The Chief Financial Officer has the authority to open a business checking account and a business operating account on behalf of ANCS to be used to hold the school's assets.
2. The Chief Financial Officer has the authority to enter into an agreement with a bank or other federally insured financial institution once the Board has adopted a formal resolution at a Board meeting held in accordance with its bylaws designating the bank for the school to use for its financial transactions. Once the resolution has been adopted, the Chief Financial Officer has the authority to enter into an agreement with the selected financial institution. This agreement should be signed by the Executive Director and the Chair of the Business Operations/Finance Committee.

Section 2. Checks

1. **Drafting Checks.** Any authorized check drafted on the school’s designated bank account shall follow these guidelines:
    a. Checks of less than $10,000 require a single signature of an approved check signer per the adopted Annual Financial Resolution.
    b. Checks in excess of $10,000 require two signatures of approved check signers per the adopted Annual Financial Resolution.
    c. Expenditures in excess of $25,000 require approval by the Business Operations/Finance Committee. The Business Operations/Finance Committee may

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determine that any expenditure, whether or not in excess of $25,000, requires approval by the Board.

d. No checks shall be signed prior to the check being completed in its entirety— no signing of blank checks.

2. **Checks Received**. Checks received shall be endorsed "for deposit only," and deposits should be made weekly by someone other than the person who prepared the deposit. See "Cash and Income Management" on page 27.
3. **Check Requests.** Services or products rendered, reimbursement requests with original receipts, or mileage reimbursements may receive payment with a check. For more information, see "Reimbursement and Disbursement" on page 56.
   a. All check requests shall be submitted to the Chief Financial Officer for processing.
   b. All check request forms shall be maintained by the Chief Financial Officer.
4. **Vendor Check Requests**. "Vendor Contracts and Purchasing Limits" on page 68.
5. **Manual Checks**. The Nutrition Director will use manual checks for COD vendors.
6. **Petty Cash.** See "Cash and Income Management" on page 27 for more information.
7. **Refunds.** In situations where, for example, a student is unable to attend a planned field trip for which the parents/guardians have pre-paid, and the teacher or program coordinator elects to refund the amount paid for the trip, they may do so by using a Purchase/Disbursement Request form.
8. Checks payable to cash for any reason are prohibited.

Section 3. Mail Procedures

1. The receptionist receives the mail and then delivers it to the Business Office.
2. An accounting staff member should receive the checks from the person opening the mail.

Section 4. Bank Reconciliation

1. There will be segregation of duties between individuals responsible for cash receipts and cash disbursement and the individual(s) responsible for bank reconciliations.
2. The Chief Financial Officer or designee is responsible for bank reconciliations at a minimum of once a month. Bank statements should be delivered to the Chief Financial Officer unopened.

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3. Each bank statement, assets, and liabilities shall be reconciled to both the checkbook and the general ledger.

Section 5. Executive Director Bank Review

1. The Executive Director will maintain a separate bank login and password for all bank accounts.
2. The Executive Director will maintain a log book documenting the review of bank activity.
3. This log book will become part of the record submitted for the annual audit.

Section 6. Credit/Debit Card Procedures

2. It is the policy of ANCS that credit card use shall be limited and only the following employees or Board members are authorized to use credit cards:
    a. Principals, Maintenance Supervisor, Chief Financial Officer,
    b. Executive Director
    c. Credit cards shall be used for school business expenditures only.
    d. Credit cards may not be used for personal purchases and/or cash transactions and shall be maintained with the highest level of security.
    e. All credit card purchases must be approved by the Campus Principal/Executive Director.
    f. When returning the card, the Reimbursement/Check Request/Credit Card Transaction form must also be submitted with "Credit Card Transaction" circled or highlighted.
    g. This form must be accompanied by a receipt or other type of invoice for the charge and the applicable budget the charge goes against.
3. ANCS does not use debit cards for the general operating funds.
4. Aftercare, Nutrition, and the PTCA may use debit cards for purchases, but the debit cards may not be used with a PIN and must be structured to require a signature.

Section 7. Transfer of Information

1. If the individual serving as the Chief Financial Officer ends his or her term with the Board/employment with ANCS or is terminated by the school or otherwise removed from his or her duties, he or she shall immediately give the school management all necessary passwords and other related information.

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2. The school will change the passwords and other security information once the individual serving as the Chief Financial Officer ends his or her employment with the school.

Resources

- Reimbursement/Check Request/Credit Card Transaction form
- "Cash and Income Management" on page 27
- "Reimbursement and Disbursement" on page 56
- "Vendor Contracts and Purchasing Limits" on page 68

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Benefits Administration

Purpose

This policy describes the administration of benefits at ANCS and the regulations that apply to it.

Duration

This policy is subject to yearly review.

Policy

Section 1. Policies Offered

1. Policies offered to benefits-eligible employees are subject to yearly review and may change according to current market conditions and the budget process. See "Annual Operating Budget" on page 16.
2. Major policies that are generally offered include health, dental, and vision.
3. Supplemental policies that are generally offered and covered by the school: life insurance.

Section 2. Annual Health Insurance Negotiation

1. The Executive Director is responsible for seeking bids and managing benefits negotiation on an annual basis.
2. A broker may be used to assist in gathering information and seeking updated bids for benefits.
3.
    a. Broker and Executive Director conduct a census to gather information about insurance needs.
    b. Once the census is complete, the Broker bids out the insurance to carriers that will fit the needs of ANCS as revealed by the census.
    c. The Executive Director reviews bids with the Business Manager – Budget & Personnel.
    d. The Broker and the Executive Director hold an information session for the Business Operations/Finance Committee where they can ask questions about the proposed coverage.

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4. Once the decision is made by the Executive Director and the Business/Finance Committee, all required information is submitted to the Broker and the policy is issued.
5. If the new policy creates a change to the balanced and approved budget, the Governing Board will be informed during the regular monthly meeting. See "Annual Operating Budget" on page 16.

Section 3. Open Enrollment

Open enrollment begins in early December and runs through December 31.

Section 4. Salary Reduction for Benefits Process

The Business Manager – Cash & Accounting structures all salary reductions for benefits on a semi-monthly basis as a payroll deduction.

Resources

- "Annual Operating Budget" on page 16
- Benefit Offerings and Eligibility in Personnel Policies
- Compensation in Personnel Policies

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Capital Assets Accounting

Purpose

This policy governs the practice of tracking capital assets.

Duration

This policy is temporary and subject to revision at the implementation of a full capital assets software system.

Policy

The Board shall ensure that ANCS maintains accurate records of capital assets in accordance with applicable rules. An inventory review of capital assets will occur at least annually and be reported to the Business Operations/Finance Committee.

Capital assets are defined as property (movable or immovable, tangible or intangible, fixed or circulating) owned by ANCS that is of significant value ($5,000 per unit or a lower amount designated by the Board) and that is reasonably identified and controlled through a physical inventory system. Examples include land, buildings, machinery, and furniture.

At this time, ANCS tracks capital assets via tax return, as there is no software in place to track assets electronically.

Business Operations/Finance Committee approval must be obtained before disposal of capital assets. The annual financial audit required by O.C.G.A. § 20-2-2065(b)(7) shall include and exhibit in the audit a report identifying all capital assets and the ownership interest of local, state, and federal parties.

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Cash and Income Management

Purpose

This policy governs the management of cash (both regular cash transactions and petty cash). Additionally, it outlines the management of funds outside of business operations, such as those related to Aftercare, Athletics, and PTCA.

Duration

This policy is permanent.

Policy

Section 1. Accounting for Cash Transactions

1. Documentation. All cash transactions shall be recorded in writing, such as by handwritten receipt detailing from whom the money came and in what amount, which shall be signed and dated by a member of the Accounting staff who has the authority to receive cash on behalf of ANCS and who is not responsible for making deposits or performing bank reconciliations.
2. Depositing Cash. A member of the Accounting staff who is neither responsible for receiving cash nor performing bank reconciliations shall be responsible for depositing cash in ANCS' bank account. Deposits shall be made bi-weekly at a minimum. All undeposited cash shall be kept in a secured location on school premises with limited access. A copy of the validated deposit slip shall be returned to the school on the same day the deposit is made or the next day after the deposit is made.
3. Expenditures. All expenditures of school funds, including cash expenditures, shall be documented and accounted for by daily receipts. As a general rule, cash will not be used to make purchases except from petty cash, as described below. School checks shall not be made payable to "Cash."
4. Segregation of Duties. The Chief Financial Officer shall ensure that appropriate segregation of duties exists with regard to the handling of all money transactions, including reconciliation.

Section 2. Petty Cash

As of the approval date of this policy, ANCS does not utilize petty cash funds.

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Section 3. Direct Funding Income Deposits

1. ANCS receives funding through several governmental educational agencies (e.g., Department of Education, Atlanta Public Schools).
2. Deposits from these sources are directly deposited into ANCS bank accounts.

Section 4. Aftercare Income/Deposits

1. Aftercare receipts are to be submitted with a Program Payments/Deposits form.
2. The name of the program, the date or period of service, and the name of the program coordinator must be written on the top of the form.
3. Names of individual participants/payers, the amounts received, and method of payment should be completed.
4. The cash total, check total, and grand total must be calculated and listed at the bottom of the form.
5. A software-generated report tracks the deposits.
6. The Aftercare Director should maintain a copy of the deposit form with their records and then forward the deposit form and receipts to the Business Office to be deposited.
7. Deposits should be submitted to the Business Office on a biweekly basis and all receipts should be submitted within one week of the date received by the Aftercare Program.

Section 5. Athletics Deposits

1. Athletics deposits are to be submitted with a Program Payments/Deposits form.
2. The name of the program (e.g.., Athletics), the name of the event (e.g., Boys Basketball), the date of the event, and the name of the Athletics Director/Assistant must be written on the top of the form.
3. Names of individual participants/payers, the amounts received, and method of payment should be listed on the Program Payments Deposit Form.
4. The cash total, check total, and grand total must be calculated and listed at the bottom of the form.
5. The Athletics Director at the Middle Campus should maintain a copy of the deposit for their records and deliver the deposit to the Front Office Assistant for safekeeping until pickup.
6. All athletics receipts should be submitted within one week of the date the activity begins.

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Section 6. Activities Deposits

1. Budgeted school programs include such programs and activities as school meals, field trips, afterschool, clubs, yearbook, enrichment, camps, etc.
2. Deposits for these programs and activities must be submitted with a completed Program Payments/Deposits form.

Section 7. Field Trip Deposits

1. Each teacher should ensure that field trip payments collected will cover all of the costs of the trip, as it is the policy of the school that field trips should break even from a cost standpoint.
2. Both a refund forfeiture date and a payment cutoff date, after which only cash payments will be accepted, should be established for major trips for which the cost per student is greater than $25.
3. Field trip deposits are to be submitted with a Program Payments/Deposits form. A separate form should be used for each trip.
4. The name of the program (e.g., 5th Grade Field Trip), the name of the event (e.g., Blue Ridge Trip), the date of the event, and the name of the teacher/coordinator must be written on the top of the form.
5. Names of individual participants/payers, the amounts received, and method of payment should be completed.
6. The cash total, check total, and grand total must be calculated and listed at the bottom of the form.
7. The teacher should retain a copy of the form with their records and forward the deposit form and receipts to the Business Office to be deposited.
8. All field trip receipts should be submitted prior to the date of the trip but no later than one day after the date of the trip.

Section 8. Fund Development Deposits

See "Fund Development, Fundraising, and the Annual Campaign" on page 38.

1. Deposits are to be submitted with a Program Payments/Deposits form.

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2. The name of the program (e.g., Auction), the name of the event (e.g., Wonderball), the date of the event, and the name of the volunteer/teacher/coordinator must be written on the top of the form.
3. Since most of the "other" deposits are receipts from fundraising activities and it is unlikely that any refunds would be requested, it is not necessary to list individual payers in detail on the deposit form.
4. Names of individual participants/payers are necessary only if the deposit is for annual campaign donations in which the contributor needs to be identified as a donor and acknowledged with a thank-you letter, in which case the names, amounts received, and method of payment should be completed.
5. The cash total, check total, and grand total must be calculated and listed at the bottom of the form. The submitter should maintain a copy of the form for their records and forward the deposit form and receipts to the Business Office to be deposited.
6. All "other" receipts should be submitted within one week of the date collected.
7. Use of software for the auction is acceptable as long as the deposit income batch report is compatible with the current ANCS accounting system.

Section 9. Meal Deposits

1. Order forms are completed and returned to the school along with the parent/guardian payment.
2. Parent/guardian lunch payments are received and entered into the point-of-sale (POS) system and applied to the respective student's account by the ANCS nutrition staff.
3. This system serves as the A/R subsidiary ledger.
4. A "Prepaid Collections Report" should be generated and printed from the POS system after each batch of lunch receipts has been entered.
5. The nutrition staff should maintain a copy of the deposit with their records. and should deliver the deposit to the Business Office for safekeeping until pickup.
6. Lunch receipts should be prepared and submitted to the Business Office for deposit on a weekly basis and within one week of the date the parent/guardian payment was received.
7. At the end of each month, the Front Office Manager at each campus location must print a Charge Report from the Fastlane/Horizon system that lists each student's account balance. This report is to be forwarded to the Chief Financial Officer on a monthly basis.

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8. Monthly statements are to be issued to all parents/guardians, which serve to inform parents/guardians of their outstanding balances and also support collection efforts.
9. The Front Office Manager notifies parents/guardians of student accounts on which the balance is $25 or greater that their student can no longer be served meals until the outstanding balance has been paid to the school.
10. The Food and Nutrition Director (FND) ensures that all meal account balances have been paid at the end of the school year and that meal accounts in the POS system are reset for the next school year.
11. Payments made via the online meal payment remittance system send an automatic deposit to the nutrition bank account.

Section 10. PTCA Deposits

1. Deposited funds are used primarily to award mini-grants to teachers and staff through a grant application process.
2. Funds that the PTCA raises are primarily collected and deposited by the
3. PTCA Treasurer; however, funds may also be prepared for deposit by other PTCA volunteers.
4. PTCA deposits are to be submitted with a Program Payments/Deposits form.
5. The name of the program (i.e., PTCA), the name of the event (e.g., Yard Sale), the date of the event, and the name of the coordinator/parent volunteer must be written on the top of the form.
6. Names of individual participants/payers, amounts received, and method of payment should be completed on the form as appropriate.
7. Since most PTCA deposits are receipts from fundraising activities and it is unlikely any refunds will be requested, it is not necessary to list individual payers in detail on the deposit form.
8. The cash total, check total, and grand total must be calculated and listed at the bottom of the form.
9. The volunteer preparing the deposit should submit a copy of the deposit form to the PTCA Treasurer and should forward the deposit form and receipts to the Business Office to be deposited.
10. All PTCA receipts should be submitted no later than one day after the date the activity ends.

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Resources

- "Fund Development, Fundraising, and the Annual Campaign" on page 38

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Debt and Mortgage Servicing

Purpose

This policy outlines the circumstances under which ANCS may enter into debt and how that debt is managed on an ongoing basis.

Duration

This policy is reviewed annually.

Policy

All ANCS debt considerations should be fully reviewed by the Business Operations/Finance Committee and approved by the Governing Board prior to entering into an agreement.

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Disbursements

See "Bank Accounts and Check Procedures" on page 20.

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Family Financial Obligations

Purpose

This policy explains the process to be followed in the instance of non-payment of financial obligations by an ANCS family.

Duration

This policy is permanent.

Policy

Section 1. General School Expenses

1. By the end of the school year, families are responsible for closing out any outstanding account incurred during the school year.
2. The school administration is responsible for establishing a process for notification of outstanding financial obligations.
3. Extenuating circumstances affecting a family's ability to meet their financial obligations may be dealt with as appropriate on an individual basis.
4. The school administration may, at its discretion, hold report cards and other final grade reports until financial obligations are met or a payment plan is put into place.
5. The Business Operations/Finance Committee will review all aged account balances related to Family Financial Obligations at the end of each semester and recommend a course of action based on each family's unique circumstances.

Section 2. Aftercare

1. The Aftercare Director may, at their discretion and as appropriate, terminate Aftercare services for a family with outstanding financial obligations related to Aftercare.
2. The Aftercare Director will have discretion over the cutoff amount accrued.
3. Families with an accrued balance will be given sufficient written notice to clear the balance before Aftercare services are terminated.

Section 3. Meals

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1. Meals must be prepaid. All payments are made to ANCS.
2. Payment for meals may be made in the following ways:
    a. Parents/guardians can give cash to the front desk at either school.

Students are not to handle cash. Payments in cash can be made only by an adult.

4. Parents/guardians can use the online Meal Pay service, which includes a small processing fee.
5. Parents/guardians can pay by check made out to ANCS with "Meal Pay" clearly marked on the check.
6. Once a meal account balance is over $25 in funds owed, the student will not be allowed to purchase meals until the balance is cleared. A paper invoice will be sent home via the student to families with a balance.
7. Students who have been cut off from meal service will be offered an alternative meal, such as a sandwich. At no time is it appropriate for students to go hungry.
8. Families with more than a $25 meal account balanced owed will receive notification from ANCS of the overage.
9. Parents/guardians may request a detailed balance at any point.

Section 4. Release of Records Related to Family Financial Obligations

Records will not be released until all financial obligations have been met.

Resources

- Financial Obligations in Student and Family Academic Program Policies

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Fund Balance

Purpose

The Board recognizes that the maintenance of a fund balance is essential to the preservation of the financial integrity of the school. When developed, this policy will establish guidance concerning the desired level of year-end fund balance to be maintained by the school and the management of fund balance levels and is applicable only to the General Fund of the school.

Duration

This policy is temporary.

Policy

This policy is currently under development by the Executive Director and Business Operations/Finance Committee.

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Fund Development, Fundraising, and the Annual Campaign

Purpose

The purpose of ANCS' primary fundraisers is to raise funds to supplement funding received from the state and Atlanta Public Schools.

The revenue from these events enables ANCS to maintain the operations and educational programs of the school. These events also provide an opportunity for ANCS to connect with the larger community through direct mail pieces and other updates that communicate the school's mission and accomplishments.

Duration

This policy is permanent.

Policy

All ANCS fundraising efforts should be coordinated between the Executive Director, the Campus Principals, and the Fund Development Chair.

Section 1. Fund Development Committee

1. The Fund Development Committee reports to the Governing Board and the Executive Director and is a standing committee of the Board.
2. The committee may include:
    a. Fund Development Chair
    b. Executive Director
    c. Governing Board Chair
    d. Business Operations/Finance Chair
    e. Chief Financial Officer
    f. Representative from the Auction Committee
    g. Representative from the Annual Campaign Committee
    h. Volunteers

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Section 2. Fund Development Yearly Goal

1. The financial goal for the primary fundraisers will be set by the Governing Board as a part of the approved budget each year.
2. The strategies consist of the following:
    a. Individual contributions made by school families and staff, and families and individuals within the greater community, secured primarily through direct mail solicitation
    b. The annual auction event
    c. Business support through the solicitation of local businesses for sponsorship or other types of partnerships with the school, including corporate sponsorship
3. If the target goal for the annual campaign or auction is exceeded in a given year, the Fund Development Chair will work with the Business Operations/Finance Committee to make a recommendation to the Governing Board as to how any additional funds raised through fund development be allocated.

Section 3. Donor Recognition

1. Thank-you letters from the Executive Director and the Campus Principals will be sent to all individuals who make a financial contribution to the annual campaign.
2. Management of thank-you letters is a function of the Business Office.

Section 4. Directed Donations

With the exception of grants, ANCS generally does not accept directed donations (donations that must be spent on specified items or expenses). Exceptions may be made as deemed appropriate by the Executive Director and the Governing Board and documented in writing.

Section 5. Annual Campaign

1. The annual campaign consists primarily of a direct appeal for individual financial contributions to the school.
2. The annual campaign supplements the funding received from the state and Atlanta Public Schools.
3. As a charter school, ANCS uses funds raised by the annual campaign to sustain and enhance the school's operations and educational programs.

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4. As the main fundraisers for the school, families will be encouraged to focus their monetary and volunteer support to the direct appeal.

Section 6. Annual Auction

1. The annual auction event consists of a live auction and raffle event.
2. The annual auction event supplements the funding received from the state and Atlanta Public Schools.
3. Families are encouraged to support the auction through the sales of tickets, donations of goods, or monetary support for the grade-level baskets, and the live and silent portions of the auction at the event.

Section 7. Grade-Level Trips

1. Each year, each grade level may go on a major (i.e., overnight and/or out-of-town) trip that plays an essential role in building community and enhancing students' school experience.
2. Though families are asked to pay for most expenses for these trips, some fundraising efforts are needed to offset the costs of these trips for the school and families in need.
3. Organizers of the major grade-level trips may sponsor two to three fundraisers per year. These events will be approved by the Campus Principal and coordinated by teachers and the PTCA.

Section 8. Requests for In-Kind Donations by Teachers/Advisors

1. School staff members need to have the freedom to directly request from the ANCS community items or goods they need for their work.
2. At their discretion, school staff may request small items or goods from the ANCS community. (e.g., supplies for a class project, tissues, hand sanitizer, etc.).
3. Larger items should be requested through the PTCA mini-grant program or regular school budget process as appropriate.

Section 9. Student Fundraising/Fundraising Fridays

1. Limited fundraising to support school-sponsored/school-based events (school clubs, organizations, teams, and committees) is appropriate, even desirable, as it builds awareness and community.

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2. Clubs, organizations, teams, committees, and other student/school groups may request up to two (2) "Fundraising Fridays" on each campus per year in order to sell goods, services, or privileges (such as "Hat Day") to raise funds for their group. All Fundraising Friday requests must be approved by the Campus Principal. No single group will be permitted to have more than two Fundraising Fridays in a school year. Except with specific permission of the Campus Principal in response to extraordinary circumstances, student fundraising will be limited to these Fundraising Fridays.

If a Fundraising Friday has not been claimed by a group by Monday of that week, a group that has already used two Fundraising Fridays may be allowed to claim that Friday.

3. In an effort to promote healthy habits and encourage more variety among fundraisers, groups using Fundraising Fridays will be limited to one "food-based" fundraiser (bake sale, candygrams) per year.
4. Fundraising for clubs, organizations, teams, committees, and other student/school groups is limited to the use of Fundraising Fridays. No other solicitation—whether within or outside the school community, including online (website, PayPal)—is allowed. Any additional funding needs should be requested through the PTCA mini-grant program or regular school budget process as appropriate.
5. In addition to "Fundraising Fridays", the yearbook staff may sponsor a campaign to solicit advertising in the yearbook. Solicitation of ads can come from within the ANCS community and from outside organizations, companies, and groups. The faculty yearbook advisor(s) will be responsible for overseeing this campaign and monitoring the ads that are submitted.

Section 10. Fundraising and Collection of Goods to Benefit the Larger Community

Solicitation of goods or funds to benefit the larger community will be limited as follows:

1. Student Community Service. Students learn most by contributing to the larger community through direct involvement rather than by soliciting funds from others.
2. Advisory, class, and club benefits will focus on acts of service, not on raising monies and the presentation of a check. No advisory, class, or member of a club or group should conduct any fundraising in the context of their service/benefit.

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3. In-school collections of goods for charities (e.g., canned food drive) sponsored by groups of students (by clubs, advisory, etc.) are appropriate and acceptable on a limited basis.
4. Drives will not exceed two per month per campus, and they will be by prior arrangement with/permission from the Campus Principal.

Section 11. All Other Charitable Fundraising or Solicitation of Goods

1. In order to minimize fundraising demands on the ANCS community and avoid having to choose between publicizing one charitable cause over another, the school will limit all other solicitation of funds or goods for the broader community to posting on the school's community bulletin board.
2. Inclusiveness. In all fundraising, the school should honor the economic diversity of its families.
    a. All should feel welcome, regardless of the size of their contributions. Entrance charges for events and dues/fees for participation in clubs or other activities should be modest.
3. Every effort will be made to coordinate fundraisers so that they are spread out over the school year in order to avoid placing a burden on families and/or subjecting them to "giving fatigue."

Section 12. Fundraising Communication

1. It is important to know and understand something about the organizations and initiatives being undertaken by students and school groups and for fundraising to be centrally coordinated. At the same time, publicity for solicitations of donations or goods should not dominate communication from the school and should be kept to the minimum necessary.
2. All fundraising requests must receive approval from either the appropriate Campus Principal or, in the case of PTCA fundraisers, the Executive Director.
3. Any group using a "Fundraising Friday" or sponsoring a charity drive must make an informative announcement or presentation at a morning meeting and in the Courier to acquaint the members of the school with the project and its goals.
4. The monthly school calendar will include a listing of all upcoming fundraisers and field trips.
5. The community bulletin board near the entrance of the campuses can be used to make available information about current and upcoming service initiatives, publicize fundraising events and happenings, and sign up for Fundraising Fridays. The school's Fundraising Policy and practices will also be posted there.

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6. The use of the Courier, morning announcements, emails, and mailings home for fundraising or solicitation of goods will be limited and must be approved by the Campus Principal.
7. Any representative of the school (staff, student, or parent/guardian) seeking financial and/or in-kind donations from businesses should first receive approval from the Campus Principal and the Fund Development Chair.

Section 13. Fundraising Situations Outside of This Policy

1. Novel situations involving fundraising will arise, with new ideas and proposals for activities that do not easily fit in an established category.
2. The ANCS Fund Development Committee will make recommendations to the Executive Director regarding any fundraising proposal that is not already covered by this policy. The expectation would be that any new fundraising ideas would replace existing events, rather than be added on to the existing slate of events.

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Investment of Funds

Purpose

This policy outlines the investment of funds and the objectives that must be met when making investment decisions.

Duration

This policy is temporary and must be renewed annually to ensure it reflects the long-term investment risk orientation of ANCS and shall be included in the Annual Financial Resolution and approved by the Board each year.

Policy

Section 1. Investment Policy

1. The Governing Board has a direct oversight role over all investment decisions. It has delegated daily supervisory responsibility for the management of funds to the Director of Finance and Operations.
2. The Chief Financial Officer shall ensure that any investment of state funds is done in accordance with applicable state laws and rules, including the Financial Manual for Local Units of Administration.
3. The Chief Financial Officer shall develop/propose policy recommendations to the Business Operations/Finance Committee with regards to the management of all investment funds. Changes to this policy require Board approval.
4. The investment of state funds shall be made with judgment and care and not for speculation, but for investment, considering the probable safety of capital and the probable derived income.

Section 2. Investment Objectives

1. Investment of state funds shall be governed by the following objectives, in order of priority:
    a. Preservation and safety of principal

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b. Liquidity
c. Yield

Section 3. Investment Management Firm and/or Officer

1. The Board may determine that it is necessary to contract with an investment management firm that is registered under the appropriate governmental entities to provide for the investment and management of the funds.
2. Such a contract shall be confirmed by the Business Operations/Finance Committee each fiscal year. The Business Operations/Finance Committee may direct the Director of Finance and Operation to modify the investment management firm.

Section 4. Investment Guidelines

1. The following investments are approved by the Governing Board:
    a. Money Market Fund
2. The tenor of these investments will be determined by the Business Operations/Finance Committee.
3. The Chief Financial Officer should review quarterly performance of invested funds with the Business Operations/Finance Committee.
4. New investments, re-investments and withdrawals should be approved by the Business Operations/Finance Committee in advance and in writing to ensure the decisions are made in accordance with the current risk orientation of ANCS.
5. The investments must meet all criteria as provided by the state.

Section 5. Discrete Maintenance of Records

1. The Chief Financial Officer shall ensure that all investments will be maintained in a discrete charter investment account.
2. The investment account will be separate from any other accounts.

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Monthly Financial Statements

See "Annual Operating Budget" on page 16.

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Payroll

Purpose

This policy outlines the expectations around having a timely and accurate payroll process.

Duration

This policy is permanent.

Policy

Section 1. Accurate and Timely Payroll

1. The Chief Financial Officer shall ensure that school employees are paid accurately and in a timely manner in accordance with applicable laws and rules.
2. Payroll is processed typically two business days in advance of the payday.

Section 2. How Employees Are Paid

1. In U.S. currency;
2. By a written instrument (e.g., check) issued by the employer that is negotiable on demand at full face value for U.S. currency; or
3. By the electronic transfer of funds to the employee's bank pursuant to a direct deposit agreement signed by the employee.

Section 3. Paydays

1. Exempt Employees. The paydays for exempt employees shall be on the 5th and 20th.
2. Non-exempt Employees. The paydays for non-exempt employees shall be on the 5th and 20th.
3. If the day before payday falls on a weekend, checks will be issued as of the Friday before.

Section 4. Withholding of Wages

The Chief Financial Officer shall ensure that the wages of school employees are not withheld except in the following situations as permitted by applicable laws and rules:

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1. The school is ordered to do so by a court of competent jurisdiction.
2. The school is authorized to do so by state or federal law.
3. The school has written authorization from the employee to deduct part of the wages for a lawful purpose.

Section 5. Georgia Teachers Retirement System

1. Unless otherwise allowable by law, all teachers at ANCS shall be members of the Georgia Teachers Retirement System and subject to its requirements.
2. The Chief Financial Officer will ensure that the school complies with all requirements of the Georgia Teachers Retirement System, including making any required contributions.

Section 6. Salaried Payroll Deductions

Attendance and hours worked are maintained by the Student Information Specialist at the Elementary Campus and by the Front Office Manager at the Middle Campus. They track available sick leave and personal days and report to the Chief Financial Officer if a salaried employee has gone past accrued time and a salary deduction is required. See "Benefits Administration" on page 24 for more information.

Section 7. Hourly Payroll

1. Pay for hourly employees is entered manually by the Chief Financial Officer.
2. Attendance and hours worked are maintained by the Student Information Specialist at the Elementary Campus and by the Front Office Manager at the Middle Campus. They report hours worked for substitute teachers and other hourly employees via email.
3. Non-salaried positions such as substitutes, aftercare workers, and tutors, who are paid a daily, hourly, or per-block rate, are paid one pay period in arrears.
4. All time worked by non-salaried employees will be paid per the annual payroll schedule distributed at the beginning of each school year.

Section 8. Final Check

1. If an employee leaves before the end of their contract period, the Chief Financial Officer will follow the calculation provided in the contract to determine the final check amount.
2. Final checks can be mailed or direct deposited. Final checks are not available for in-person pickup.

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Section 9. Stipends and Bonuses

1. Stipends will be prorated over the contracted work days and paid current with regular pay.
2. Bonuses will be paid as one-time, lump-sum payments.

Resources

- "Benefits Administration" on page 24

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Purchasing and Receiving

Purpose

This policy outlines how ANCS manages vendor contracts, requests for quotes, and purchasing of supplies and equipment.

Duration

This policy is permanent.

Policy

Section 1. Vendor Contracts and Purchasing Limits

1. All completed purchase orders must be signed by the preparer and approved by a Campus Principal or the Executive Director.
2. All vendor contracts of up to $25,000 executed or renewed during the fiscal year between ANCS and outside parties must be reviewed and approved by both the Chief Financial Officer and the Executive Director, and the Executive Director is authorized to enter into any such contract on behalf of ANCS. All contracts or commitments in excess of $25,000 and up to $50,000 annually or cumulative contracts or commitments up to $50,000 must be approved by the Business Operations/Finance Committee. All contracts or commitments in excess of $50,000 must be approved by the ANCS Governing Board.

Section 2. Required Solicitation of Quotations from Vendors

1. Except for purchases qualified under "Special Purchasing Conditions" on page 52, expenditures exceeding $25,000 for labor, equipment, supplies, or services purchased, leased, or contracted for shall be made only after receiving written quotations from at least three (3) vendors.
2. Specific selections shall be recommended, via the Campus Principal or Executive Director, to the Chief Financial Officer for approval with written quotations attached for review.
3. Recommendations shall be based on consideration of all applicable criteria as described under "Evaluation of Alternative Vendors" below.

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4. Solicitations for goods and services (requests for proposals) should provide for all of the following:
    a. A clear and accurate description of the technical requirements for the material, product or service to be procured. In competitive procurements, such a description shall not contain features that unduly restrict competition.
5. Requirements that the bidder/offerer must fulfill and all other factors to be used in evaluating bids or proposals (see the next section, entitled "Evaluation of Alternative Vendors," for required criteria).
6. A description, whenever practicable, of technical requirements in terms of functions to be performed or performance required, including the range of acceptable characteristics or minimum acceptable standards.
7. The specific features of "brand name or equal" descriptions that bidders are required to meet when such items are included in the solicitations.
8. Preference, to the extent practicable and economically feasible, for products and services that conserve natural resources, protect the environment, and are energy efficient.
9. A description of the proper format, if any, in which proposals must be submitted.

Section 3. Evaluation of Alternative Vendors

1. It is the policy of ANCS to request written proposals from at least three (3) vendors for all purchases that will exceed $25,000. Alternative vendors shall be evaluated in consideration of the following criteria:
    a. Adequacy of the proposed methodology of the vendor
    b. Skill and experience of key personnel
    c. Demonstrated company experience
    d. Other technical specifications (designated by department requesting proposals)
    e. Compliance with administrative requirements of the request for proposal (format, due date, etc.)
    f. Vendor's financial stability
    g. Vendor's demonstrated commitment to the non-profit sector
    h. Results of communications with references supplied by vendor
    i. Ability/commitment to meeting time deadlines

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   j. Cost
   k. Minority- or women-owned business status of vendor
   l. Other criteria (to be specified by department requesting proposal)
2. Not all of the preceding criteria may apply in each purchasing scenario. However, in each situation requiring consideration of alternative vendors, the department
3. responsible for the purchase shall establish the relative importance of each criterion prior to requesting proposals and shall evaluate each proposal on the basis of the criteria and weighting that have been determined.
4. After a vendor has been selected and approved by the Campus Principal or Executive Director, the final selection shall be approved by the Executive Director prior to entering into a contract.

Section 4. Special Purchasing Conditions

1. Emergencies. Where equipment, materials, parts, and/or services are needed, quotations will not be necessary if the health, welfare, safety, etc., of staff and protection of ANCS property is involved. See "Building Maintenance and Repairs" on page 5.
2. Single Distributor/Source. Where there is only one (1) distributor for limited merchandise needed and no other product meets the stated needs or specifications, bids will not be necessary.

Section 5. Vendor Payment Requests

1. All vendor payment requests are to be made using a Purchase/Disbursement Request form. The Purchase/Disbursement Request form can be found in the Business Office or the Campus Principal's Office.

Section 6. Classroom/Office Supplies

1. Stakeholders may purchase classroom or office supplies within the limit of their available budget allowance.
2. For budgeting purposes, classroom supplies are those consumable items that are expected to be used up within the school year (e.g., markers, pencils, paper). Instructional materials are learning materials that are expected to be utilized for more than one year (e.g., manipulatives, books, etc.).

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3. Supplies, such as pens, pencils, paper, etc., may be obtained in one of several ways:
    a. Middle School Campus. Staff and teachers may obtain supplies from the central office supply by submitting/emailing a Purchase/Disbursement Request form to the Office Assistant, who maintains an on-hand supply and should be able to fulfill requests on a same- or next-day basis.
    b. Elementary School Campus. Staff and teachers may submit an approved Purchase/Disbursement Request form to the Business Office Assistant, who will process the order with Staples or Office Depot, usually with a one- to two- day turnaround.
    c. Requests must include a printout of the items to be purchased. This can be done by selecting items from the supplier's website, placing them in the online shopping cart, and printing the shopping cart detail.
    d. Staff and teachers may purchase/pay for the items themselves and follow the reimbursement process. See "Reimbursement and Disbursement" on page 56.

Section 7. Other Purchases

1. For purchases other than supplies, a completed Purchase/Disbursement Request form is required.
2. Circle credit/purchase card transaction or purchase requisition.
3. Indicate the name and address of the vendor.
4. Provide a full and complete description of the items/services to be purchased.
5. Fill in the total amount of the purchase, account/budget to be charged, person requesting purchase, and date items/services are needed.
6. Attach supporting documents, such as a quote from the vendor, online shopping cart of items to be purchased, or a registration form for a conference.

Section 8. Purchases Exceeding $500

1. Purchase requests of $500 or more for goods or services must include a W-9 form from the vendor.
2. This form must be attached to the Purchase/Disbursement Request form in order for payment to be issued.

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3. Submit the purchase request form to the appropriate budget stakeholder (e.g., Content Coordinator, Campus Principal, Executive Director) for approval and forward the approved form to the Business Office.
4. Purchases will usually be processed within a 1- to 2-day turnaround.

Section 9. Middle Campus

1. Purchases may be made by complying with the above procedure and submitting the request to the Middle Campus Office Manager, who will act as an extension of the Business Office and process the order adhering to the same procedural guidelines and requirements.
2. Purchases may be made in this manner throughout the year until April 1, at which time all remaining purchase requests are processed through the Business Office to monitor and maintain credit line and for budget availability verification.

Section 10. Capitalization Policy

1. Capital equipment is durable equipment that has a cost that equals or exceeds a certain threshold.
2. For accounting purposes, ANCS capitalizes assets with a unit cost of $5,000 or more and that have a useful life of more than one year.

Section 11. Receiving Process

1. Upon receipt of goods, verify that all ordered items have been received and sign and return the packing list or BOL to the Chief Financial Officer.
2. The Business Assistant will confirm receipt/match the receiving documentation to the invoice prior to issuing payment to the vendor.

Resources

- "Building Maintenance and Repairs" on page 5
- "Capital Assets Accounting" on page 26
- "Reimbursement and Disbursement" on page 56

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The Purchase/Disbursement Request form is available in the front office at both campuses or by request.

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Reimbursement and Disbursement

Purpose

Reimbursement to employees will be allowed for reasonable and necessary expenses incurred in connection with approved travel, activities, and purchases when expenses are within budget allowances, ANCS reimbursement guidelines, supported by required documentation, and when reimbursement has not been or will not be received from other sources.

Duration

This policy is permanent.

Policy

Section 1. Required Supporting Documentation

1. Reimbursement of purchases that employees elect to make out of pocket are subject to the availability of budgeted funds and must be supported by detailed receipts.
2. It is the responsibility of the employee to retain and submit receipts and supporting documentation for reimbursable school-related expenditures.
3. All requests must have supporting documentation attached. Undocumented or unreceipted expenditures will not be processed or reimbursed.

Section 2. Non-Profit Tax-Exempt Requirement

1. ANCS is a 501c non-profit tax-exempt organization. ANCS' tax-exempt status should always be utilized when making school-related purchases or expenditures. It is the responsibility of the purchaser to provide the vendor or retailer with the tax-exempt information.
2. The school's tax-exempt form and number can be obtained from the Chief Financial Officer or the Office Assistant.
3. Employees are to provide this information to any vendor or retailer to prevent the vendor from assessing sales tax.
4. While the amount may seem small for one purchase, over the course of the school year the tax can be significant and quickly adds up when making multiple or large purchases.
5. ANCS is not responsible for reimbursing individuals for sales tax.

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6. Copies of the Purchase/Disbursement Request form can be found in the faculty room or front office. The form may also be accessed through Google Docs and the school's Intranet.

Section 3. Travel Expenses

1. All business travel on behalf of ANCS outside of the Atlanta metropolitan area must have the prior approval of the Campus Principal or Executive Director.
2. Travel arrangements should be coordinated through and made by the Office Assistant.
3. Information should be provided to the Office Assistant at least two weeks prior to travel.
4. Transportation costs, living expenses, and incidental items (such as tips, etc.) may be reimbursable when incurred in the conduct of ANCS business.
5. First-class air travel is not permitted; only coach or lesser class is permitted and should be arranged well in advance to procure the best price.
6. Travel insurance is considered a personal matter, and the cost is not reimbursable.
7. Use of personal automobiles when authorized will be reimbursed at the then- prevailing rate established by federal (IRS) guidelines.
8. ANCS does not pay for expenses of spouses traveling with a faculty or staff member on school business. A proper separation of travel expenses must be made. Under such circumstances, ANCS will reimburse based on the amount of expense that would have been incurred by the employee traveling alone.
9. Incidental travel expenses incurred during school travel (such as baggage handling, check-in charges, or tips to porters and bellhops) that are supported by receipts where applicable may be submitted for reimbursement.
10. Any individual item of expense requires an original paid receipt.
11. When employees are traveling together, reimbursable expenses for meals should be paid for and receipted separately.
12. Detailed receipts should be submitted for meal reimbursement, and receipts should identify the specific meal or incidental.
13. Meal costs for food and non-alcoholic beverages are reimbursable.
14. Tips and gratuities should not exceed 20% of the pre-tax restaurant charges.
15. Amounts expended for personal items or services are not reimbursable expenses. Examples of such items are laundry, dry cleaning, valet service, shoe shines, haircuts, newspapers, magazines, personal entertainment, medicines, and toiletries.

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16. Travel-related expenses may not be reimbursed through petty cash funds. All travel-related expenditures must be submitted through the check reimbursement process.
17. Amounts reimbursed for meals will be the lesser of the receipt for the meal or incidental or the maximum amount listed in the applicable Per Diem Rate table:
    a. Reimbursement for meals and incidentals related to in-state travel will be reimbursed in accordance with the State of Georgia Per Diem Rate table.
    b. Reimbursement for meals and incidentals related to out-of-state travel will be reimbursed in accordance with the GSA Per Diem Rate table.

Section 4. Entertainment Expenses

1. Reimbursable entertainment expenses shall include only those that are necessary in connection with ANCS' business.
2. The proper amount to be spent is a matter of good judgment in each case and must have prior written approval of the Campus Principal or Executive Director.

Section 5. Reimbursement Process

1. Reimbursement can occur only if a completed and approved Purchase/Disbursement Request form is submitted, along with original receipts, to the Business Manager – Cash & Accounting.
2. Only expenses that have actually been incurred in accordance with ANCS expense reimbursement policy, and that are supported by receipts, should be submitted for reimbursement.
3. Complete this form in detail:
    a. Circle or indicate the type of disbursement request (e.g., check request).
    b. Circle "order" (when requesting items be purchased by the Business Office), "advance payment" (when requesting funds be advanced to the employee for future expenses), or "reimbursement" (for expenses already incurred by the employee).
    c. As applicable, list what type of items were/are to be purchased (classroom supplies, instructional materials, etc.).
    d. Attach receipts/documentation of the expense.
4. For travel expenses, also attach documentation of the event/conference/reason for travel.

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5. All requests must specify which budget is to be charged. Any requests submitted by a teacher will be charged to that teacher's/team's classroom budget unless otherwise indicated.
6. Teachers working in a content area that has an assigned Content Coordinator should submit their request form to their Content Coordinator for approval. All other faculty and staff should submit their requests to their budget stakeholder, who in most cases will be their Campus Principal, or the Executive Director for approval and then forward the approved Purchase/Disbursement Request form to the Business Manager – Cash & Accounting for processing.
7. If a check request is to be made payable to the budget stakeholder who would normally approve the expense, the stakeholder must obtain the approval of the employee to whom they report, as stakeholders may not authorize payment to themselves.
8. Requests without the appropriate budget stakeholder's approval will not be processed and will be returned to the initiator.

Section 6. Reimbursement Check Distribution

Checks are processed in the Business Office biweekly on Fridays and issued that following Monday. Therefore, check requesters should allow two weeks for processing and take this schedule into consideration when planning the timing for submitting their check requests.

Section 7. Charging Multiple Budgets

1. When ordering or requesting reimbursement for purchased items, multiple classroom or department budgets may be charged on the same Purchase/Disbursement Request form if the full reimbursement is to be made payable to one staff member.
2. However, there can be only one payee per check request, so each payee must receipt their purchases separately. For example, if two teachers are shopping together, then each teacher must separate their own classroom items and not combine them on one receipt.
3. If the items are for separate payees, then there must be two separate receipts. For example, if one teacher is shopping for other departments as well, there may be one check request form submitted with multiple budgets charged, but it will be payable only to that one teacher.

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4. Whenever more than one department or program is to be charged on a purchase or reimbursement request, the breakdown of amounts to be charged to each budget area must be clearly listed on the request form, and the stakeholder of each budget to be charged must have initialed by their respective charges on the form to indicate their authorization of the charges to their budget.

Section 8. Disbursement Requests

All disbursement requests must have supporting documentation and/or original receipts attached and must be approved by the budget stakeholder before submission to the Business Office.

Section 9. Request for Reimbursement in Advance

In cases where an employee anticipates incurring substantial out-of-pocket costs for school-related activities, such as field day, athletic banquets, or out-of-town field trips, the employee may submit a request for an advance of cash funds to be utilized to cover these expenses.

1. Checks are processed in the Business Office bi-weekly on Fridays and issued that following Monday. Therefore, check requesters should allow two weeks for processing and take this schedule into consideration when planning the timing for submitting advance check requests.
2. A completed and approved Purchase/Disbursement Request form is submitted to the Chief Financial Officer, along with a budget of anticipated expenses supporting the amount requested in advance. Complete this form in detail, circling or indicating "advance payment."
3. The employee must execute an Advance Receipt form when receiving the advance check. In executing the Advance Receipt form, the employee acknowledges that they are required to submit all receipts covering the total amount of the advance and return any cash for which supporting receipts are not provided.
4. The employee acknowledges their liability for the total amount of advance funds received and that any unreceipted advance funds remaining outstanding 45 days after the conclusion of the activity will be deducted from their pay.
5. Upon the conclusion of the activity, a completed and approved Purchase/Disbursement Request form, along with original receipts, is submitted to the Chief Financial Officer.
6. Only expenses that have actually been incurred in accordance with ANCS expense reimbursement policy and that are supported by receipts should be submitted to satisfy the advance check requirement.

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7. Complete this form in detail and in compliance with the general reimbursement procedures.
8. If the attached receipts are less than the amount advanced, the cash difference should be submitted to the Business Office along with the Purchase/Disbursement Request form.
9. Once the advance documentation requirements have been received and approved by the Chief Financial Officer, the Advance Receipt form will be marked as "satisfied" and attached to the submitted receipts.

Resources

- Purchase/Disbursement Request form (available in the front office at both campuses or by request)
- Advance Receipt form (available in the front office at both campuses or by request)

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Reporting

Purpose

This policy governs the mechanisms for preparing and submitting various internal and external financial reports.

Duration

This policy is permanent.

Policy

Section 1. Internal Reporting

1. Detailed expenditure reports are prepared by the Chief Financial Officer and issued monthly to budget stakeholders, Campus Principals, and the Executive Director.
2. Other reports are prepared for the Executive Director as requested.
3. A report of annual campaign activity is issued to the Annual Campaign Committee, Business Operations/Finance Committee, and Fund Development Chair on a monthly basis.

Section 2. Business Operations/Finance Committee and Board

1. Both detailed and summary financial reports are prepared by the Chief Financial Officer and reviewed with the Business Operations/Finance Committee on a monthly basis. See "Annual Operating Budget" on page 16.
2. Supplemental reports are prepared for the Business Operations/Finance Committee as requested.
3. Summary financial reports as approved by the Business Operations/Finance Committee are submitted to the Board for its Board meeting on a monthly basis.

Section 3. External Reporting

1. Periodic Reporting. The Office of the Chief Financial Officer prepares reports and/or provides data in compliance with third-party reporting requirements. Third-party organizations receiving information include but are not limited to financial institutions (banking relationships, LOC, and mortgage holder), insurance providers (employee benefits and

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commercial liability), governmental agencies (Department of Labor, Department of Education, APS, etc.), Grantors and Foundation Contributors, the school's accounting firm, and the school's audit firm.

2. Annual Reporting. The school's accounting firm is responsible for 1099, W-2, tax return, and 990 reporting. The Business Office is responsible for 1099s. The ANCS payroll processor is responsible for W-2s.
3. Audited Financials are prepared and issued by our external audit firm and are presented and reviewed with our Board of Directors at its October Board meeting each year.

Resources

- "Annual Operating Budget" on page 16

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Resolution Designating Financial Institution

See Financial Resolutions in Board Governance Policies.

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System of Internal Controls

Purpose

This policy outlines the internal controls used to ensure finances are maintained with the highest degree of security.

Duration

This policy is permanent.

Policy

Section 1. Budgetary Controls

1. Department, program, and function budget stakeholders are made aware of the amount of their budget allowance that was included in the final ANCS budget as approved by the Board.
2. It is the responsibility of each budget stakeholder to monitor their expenditures and ensure that they do not exceed their budget allotment. Each stakeholder should maintain their own records of expenditures and any related receipts.
3. Stakeholders may receive a monthly expenditure report from the Chief Financial Officer indicating what has been recorded within the financial records, which they should then compare to their records and discuss any noted discrepancies with the Chief Financial Officer.
4. The Executive Director and Campus Principals should also review and monitor the budgets of their direct report stakeholders and ensure that they are adhering to budget allowances.
5. The Chief Financial Officer will communicate with the Executive Director and Campus Principals regarding stakeholders exceeding budget allowances.

Section 2. Expenditure Approval

1. Stakeholders possess a great deal of discretion over the use of funds for classroom supplies (consumables like markers, folders, glue) and instructional materials (books, DVDs, etc.). However, faculty and staff expenditures must be pre-approved by the Executive Director, Campus Principals, or Content Coordinators.

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2. Chief Financial Officer PTCA expenditures must be approved by the PTCA President or Treasurer.
3. Fund Development expenditures must be approved by the Board Fund Development Chair and Executive Director.
4. The Executive Director, Chief Financial Officer, Campus Principals, and Assistant Campus Principals may authorize routine purchases and expenditures that are within the approved budget for their areas of responsibility.
5. For expense reimbursement requests wherein the stakeholder is the submitter and the payee, the stakeholder will need to obtain the approval signature of their immediate supervisor or the Executive Director.
6. Approvers should approve only purchase or expenditure request forms to which appropriate supporting documentation has been attached. See "Disbursements" on page 34.

Section 3. Business Office Controls – Segregation of Duties

1. Disbursement requests are pre-approved by stakeholders and their supervisors (see "Expenditure Approval" on the previous page).
2. Receipts are prepared and submitted by individuals external to the business office.
3. All check signers are external to the Business Office and affirmed each fiscal year in the Financial Resolution and through a Board vote.
4. Payroll is approved by the Executive Director and transmitted to a third-party processor.
5. Bank accounts are reconciled monthly by the Director of Finance and reviewed monthly by the Executive Director. Additionally, the reconciliation will be included in the monthly financial package sent to the Business Operations Committee.

Section 4. Technology Controls

1. Passwords are changed periodically.
2. Financial reporting software applications provide an audit trail of changes to key master files.
3. Financial software is maintained on a dedicated server.
4. Backups are performed no less than once per week on the financial database.
5. Each user of a financial system should maintain their own unique login and should not be shared with any other person.

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Resources

- "Disbursements" on page 34

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Vendor Contracts and Purchasing Limits

See "Purchasing and Receiving" on page 50.

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Vendor and Supplier Conflict of Interest

Purpose

This policy governs the use of vendors who have a close relationship with decision makers.

Duration

This policy is permanent.

Policy

1. Vendors and contractors (e.g., food service, enrichment program, janitorial service, etc.) who are relatives of any ANCS employee (as defined by the Hiring and Evaluation of Immediate Family Members Policy) should require careful consideration when being considered for providing a paid service to the school. Disclosure of the vendor's relationship should be discussed with the Executive Director, approved by the Finance and Operations Committee, and disclosed to the Board of Directors.
2. If an employee, his/her relative, or a friend owns, manages, or sells for a vendor/supplier, the employee must recuse himself/herself from decisions involving that vendor/supplier and should not access related information unavailable to competing vendors/suppliers.
3. Clear evidence of the advantages of this vendor, if recommended, should be presented to the Board prior to voting to authorize the contract.

Resources

- Board Member Conflict of Interest in Board Governance Policies
- Hiring and Evaluation of Immediate Family Members in Personnel Policies
- "Vendor Contracts and Purchasing Limits" on the previous page

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Food Program

In this section:

Federal Programs (Free and Reduced) 71
Food Safety Standards Compliance 72
Food Service Vendor Management 74
Health Inspections 75
Kitchen Hygiene 76
504 Medical Plan Accommodation 77

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Federal Programs (Free and Reduced)

Purpose

This policy governs ANCS' responsibilities under the Federal Free and Reduced Price Meal program.

Duration

This policy is permanent.

Policy

The ANCS Nutrition Program will comply with all applicable laws and regulations governing school food service programs as adopted by the Georgia Department of Education. The Nutrition Director, who reports to the Executive Director , must follow all state and federal guidelines.

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Food Safety Standards Compliance

Purpose

This policy governs food labeling, HACCP Standards, certifications, and logs.

Duration

This policy is permanent, but it is subject to changes in standards, state and federal laws and local codes.

Policy

Section 1. Cleaning Chemicals

1. Cleaning chemicals must be maintained for the dish machine and compartment sinks.
2. A vendor must be in place to maintain chemicals and ensure machines are working properly on a regular basis.

Section 2. Food Labeling

1. ANCS follows a system of food labeling that records the day of the week, the date, and the specific item description for every stored food item.
2. Food labeling will be in compliance with local health codes and HACCP standards.

Section 3. FIFO

The ANCS Food Service program follows the "First In, First Out" (FIFO) rule, meaning that foods should be used in the order in which they are delivered. For instance, do not use the newest milk first if you still have two gallons that are good from your last delivery. Food should be properly dated and stored with the new food behind the old on storage shelves.

HACCP and State Compliance Audits

1. ANCS is required to follow a HACCP plan, which is a written document that describes all of the ways in which the procedures that you follow will eliminate any potential problems from a food safety standpoint. For more information, please see HACCP.

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2. ANCS follows the required Georgia Department of Education guidelines for state audits. This audit review ensures ANCS is following the meal plan hazard analysis and is compliant in its procedures.
3. HACCP standards focus on time and temperature, as most foodborne pathogens are introduced via time or temperature abuse.
4. Findings from the daily HACCP readings and the state audit must be reported to the Executive Director.

Section 4. ServSafe Certification

1. In order to issue a food service permit, Fulton County requires a ServSafe-certified person on premises at all times that meals are being prepared or served.
2. Staff should have ServSafe certification upon or within three months of date of hire.
3. ServSafe certification is not a prerequisite for hire.

Resources

- Georgia Department of Public Health Rules for Food Service
- Georgia Department of Education Nutrition Program
- HACCP

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Food Service Vendor Management

Purpose

This policy governs vendor management for the ANCS Nutrition Program.

Duration

This policy is permanent.

Policy

The Purchasing and Receiving Policy defines the procurement process for ANCS.

1. Expenditures exceeding $25,000 shall be made only after receiving written quotations from at least three (3) vendors.
2. An exception to three vendors is procurement of farm-to-table food items. For these vendors, ANCS uses the "Local Preference in Procurement" (DJEA-R(1)) from Atlanta Public Schools (APS) , which allows the school to purchase items that are available only within close geographical proximity to ANCS.

Resources

- "Vendor and Supplier Conflict of Interest" on page 69
- "Purchasing and Receiving" on page 50

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Health Inspections

Purpose

This policy governs the frequency of and expectations for health inspections.

Duration

This policy is permanent, but it is subject to revision based on changes in the food service code.

Policy

1. ANCS is required to comply with Fulton County laws regarding health inspections.
2. Health inspections occur annually and are unannounced.
3. The Elementary Campus and Middle Campus are inspected separately.
4. An "A" grade is required on all health inspections.
5. Failure to receive an "A" is reported to the Executive Director, and immediate corrections are required.
6. If an "A" is not received on the follow-up health inspection, the report is delivered to the Governing Board for further action.
7. The inspection certificate shall be posted and available for review.

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Kitchen Hygiene

Purpose

This policy governs expected hygiene in the kitchens of ANCS, including glove use, handwashing, kitchen staff personal hygiene, and illness reporting.

Policy

Section 1. Glove Use

1. ANCS will supply food-service-quality gloves for use by all food service staff.
2. The use of cutting gloves is optional but highly recommended.
3. Glove use protocols will be in place at all times. Protocols will govern the frequency of glove changes and the use of gloves during food service.

Section 2. Handwashing

1. ANCS will supply handwashing stations as mandated by law.
2. Food service staff will wash hands following standard protocols.
3. At no time is hand sanitizer to be used as a substitute for correct handwashing.

Section 3. Personal Hygiene

1. Food service staff are required to follow the highest standards of personal hygiene.
2. Any cuts or abrasions are to be covered with brightly colored/high-contrast band-aids.
3. No jewelry other than simple wedding bands is allowed during prep or service in order to eliminate sources of bacteria and pathogens.

Section 4. Illness Reporting

1. Food service staff are required to report any illness to the Nutrition Director.
2. The Nutrition Director will determine whether the staff member is cleared to continue food service work for the duration of the illness.
3. ANCS reserves the right to ask ill staff to supply a doctor's clearance before returning to work.

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504 Medical Plan Accommodation

Purpose

This policy governs 504 Medical Plan accommodations for meals.

Duration

This policy is permanent.

Policy

504 Medical Plan accommodations are handled on a case-by-case basis. The ANCS Nutrition Program team will attend 504 meetings with the Student Success Team (SST) Coordinator as needed to ensure appropriate accommodations are put in place.

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Transportation

In this section:

Transportation Rentals 79
Use of Personal Vehicles to Transport Students 80

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Transportation Rentals

Purpose

This policy governs renting buses for student transportation.

Duration

This policy is permanent.

Policy

1. To request transportation, fill out the Atlanta Public Schools Field Trip Request Form and provide it to the Campus Principal, along with the Field Trip Approval Form. See Field Trips.
2. The APS Transportation Department must receive the paperwork at least two weeks before the date of the trip.
3. The day before the field trip, call the APS Transportation Department at (404) 802-5500 or (404) 802-5512 to confirm.
4. Parents/guardians are prohibited from riding on buses with students unless a special exemption has been requested by a member of ANCS leadership and submitted for approval to APS.

Resources

- Field Trips in Student and Family Academic Program Policies

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Use of Personal Vehicles to Transport Students

Purpose

This policy provides guidance for when parents/guardians drive small groups of students to/from sports games or field trips.

Duration

This policy is permanent.

Policy

1. Any parent/guardian who wants to transport students to/from sports games or field trips must complete the Adult Transportation of Students by Personal Vehicle to ANCS-Sponsored Activities form.
2. As part of this form, applicants must provide a copy of their driver's license and a copy of their proof of insurance.
3. Forms are to be returned to the ANCS staff member organizing the activity, who will review the paperwork and provide it to the appropriate school Campus Principal to keep on file for the duration of the school year.
4. No one may transport students in their personal vehicles without submitting the required paperwork and documentation before the start of the event.

Resources

- Adult Transportation of Student by Personal Vehicle form

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