

### SAF REMINDERS AND UPDATES

The following are reminders to make report preparation seamless. Also noted are peculiarities of SFO that are useful to remember.

1. Monthly Financial Reports must be completed by the 15<sup>th</sup> of the succeeding month.
2. Principals must open, review, and initial the monthly bank statement. All reports with a signature line should be signed.
3. Administrative allotment funds **cannot** be used to buy gifts, food for staff, staff clothing, and/or staff appreciation. These funds are allocated to be used to support the well-being of the student body. **See pg. 48 of the Accounting Procedures Manual (APM).**
4. Fifteen percent (15%) of the profit for school-wide fundraisers, and 25% student vending, as well as 100% of staff/faculty vending can be transferred to Principal-Sponsored Activity Account (PSA-Transfer in).
5. The receipt or purchase of gift cards is prohibited.
6. **GoFund Me** accounts (or any online monetary donation site) are prohibited.
7. Report all grants and donations made to your school within five (5) days of award. Refer to Bulletin M-5-16
8. **Writing off Checks:** Complete a journal entry (JE) to write off checks. Use the "JE's" menu item and select the "Bank Interest/Other Credits" sub-menu. Post to the original account and clear this transaction during reconciliation. .
9. **Bank Reconciliation in SFO:** Remember to click the green FINISH button after printing the monthly reconciliation.
10. Do not record checks to administrative allotment, or PY carryover.
11. Fundraiser disbursement should only be related to the fundraisers. Checks should be posted to the specific accounts that the purchase or activity relates.
12. Transfers from unrestricted accounts to restricted accounts is prohibited, the only exception is PSA profit.
13. Prior approval from the Accounting and Financial Reporting Office is required for the use of PY Carryover funds.
14. The voided check proof sheet is required for all voided checks.
15. If your school has allocated Admin. Allotment Funds in the SBB budget. An **ACH Credit** will appear on the October bank statement. The bookkeeper should complete a Journal Entry: JE -Interest/other credits and post to account 605.00 Allotment.
16. An ACH Credit for Middle (\$2,500) and High Schools (\$20,000) will appear on the July and September bank statements. The bookkeeper should complete a JE-Interest/other credits and post to account 201.00 Athletic Allotment. These funds should be transferred to each individual athletic allotment account in an equitable manner per the approval from the Athletic Director and Principal.
17. If you receive an ACH Credit that you cannot identify, please contact the Accounts Payable Office.
18. Applicable sales tax is transferred on a quarterly basis directly from the schools checking account. An OTM Transfer will appear on the bank statement. The bookkeeper should complete a JE –Bank charge/other debits and post to account 460.00 Sales Tax.
19. **High Schools ONLY-** At the end of varsity football season, there will be an OTM Transfer for the exact receipts collected. The bookkeeper should do a JE-Charge/Other Debits and post to the varsity football account 214.50.
20. The vendor "Reimbursement" can only be used to reimburse a staff member for approved vendor purchases. "Refund" can only be used to refund a parent/student.

Prior to ordering goods or services, a School Funds Expenditure Form must be completed and signed by the Principal. Schools and their SAF cannot be held liable for financial obligations made by staff if the individual fails to complete this form. The employee can be held personally liable for the obligation if this procedure is not followed.

**Prince George's County Public Schools  
SCHOOL FUNDS CHECK REQUEST/EXPENDITURE FORM**

<b>School:</b>	
<b>Date of Request:</b>	
<b>Requestor</b> <i>(Name of Staff Member):</i>	
<b>Purpose of Expenditure:</b>	
<b>Total Estimated Cost:</b>	\$

<i>(Office Use Only)</i>	
<b>Funds Available:</b> <small>Bookkeeper must verify amount from current YTD Report for restricted and unrestricted balances.</small>	<b>Bookkeeper Initials &amp; Date:</b> \$
<b>Active/Approved BOE Vendor Verified</b>	<b>Initials:</b> _____ <b>Date:</b> _____
<b>Principal's Authorized &amp; Approval Signature:</b>	<b>Date:</b> _____

<b>Date of Purchase:</b>	
<b>Purchased From:</b>	
<b>Make Check Payable To:</b>	
<b>Check Amount:</b>	\$
<b>Principal's Authorized &amp; Approval Signature:</b>	<b>Date:</b> _____

<i>(Office Use Only)</i>	
<b>Check Number:</b>	
<b>Check Date:</b>	
<b>Check Amount:</b>	\$
<b>Account to be Charged:</b>	<b>Account Name:</b> _____ <b>Account Number:</b> _____
<b>Additional Notes</b> <i>(if applicable):</i>	



Prince George's County Public School  
Accounting and Financial Reporting (AFR) Office

**Prior Year Carryover Request Form**

Principals may request the use of Prior-Year (PY Carryover) to purchase instructional materials, computers, maintenance needs, allotment, or other items for the well-being of the student body and the school building.

- The Prior Year Carryover Request Form must be sent to the Assistant Controller for approval. The request will be reviewed and calculated, based on the total cash balance and solvency of the school.
- The availability of dormant, fundraiser, allotment and donated funds may be suggested for use, prior to approving the use of PY Carryover funds.
- Deadline for PY Carryover Request at fiscal year end –June 15<sup>th</sup>
- Approval reopen for new fiscal year- August 20<sup>th</sup>

**SECTION 1: REQUESTER INFORMATION**

Date: \_\_\_\_\_ Requester Name & Title: \_\_\_\_\_ E-mail: \_\_\_\_\_  
Phone: \_\_\_\_\_ School Name: \_\_\_\_\_

**SECTION 2: REQUEST DETAILS**

Purpose/Justification: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Amount Requested \$ \_\_\_\_\_

- Attach quote, invoice, or other supporting documentation

**SECTION 3: INTERNAL APPROVAL**

Request Approved [ ] Request Denied [ ]

Amount Requested \$ \_\_\_\_\_ Approved Amount \$ \_\_\_\_\_

Additional Notes (if applicable): \_\_\_\_\_  
\_\_\_\_\_

Reviewed by initials: \_\_\_\_\_ Approved by: \_\_\_\_\_ Assistant Controller

Date Approved \_\_\_\_\_

E-mail : Pamela Hay, Assistant Controller -p.hay@pgcps.org  
Cc : Katrina Greene, SAF Support Specialist- katrina.greene@pgcps.org



Prince George's County Public Schools  
Grants Financial Management Office  
School Grants Reporting Form

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

School: \_\_\_\_\_

Grantor: \_\_\_\_\_

Grant Name: \_\_\_\_\_

Grant Amount: \_\_\_\_\_ Grant Period: \_\_\_\_\_

Grant Purpose: \_\_\_\_\_

We acknowledge receipt of the above grant, confirm that this funding does not meet any of the criteria noted below and, as a result, will be fiscally managed at the school level in the School Activity Fund (SAF):

1. Funding sources require restricted funds program financial reports.
2. Grant generates program income to offset program implementation expenses.
3. Grant requires cash, in-kind matching funds, or a commitment of PGCPS resources.
4. Grant funds are used for salaries, substitute teachers, workshop wages, or any form of compensation.
5. Funding is equal to or exceeds \$50,000.

If the above grant meets one or more of the above criteria, all current Board Policies; Administrative Procedures; and School Accounting Manual Policies remain in effect -- which requires grant funds to be transferred and managed by the Grants Financial Management Office (GFMO).

*By signing this School Grants Reporting Form, I certify that the above information has been reviewed based on grant criteria above, which allows the school to fiscally manage the funds in a SAF account.*

*Please return this form to the Grants Financial Management Office; Room 201-J, Sasscer Administration Building, 14201 School Lane, Upper Marlboro, MD 20772 within five (5) days of receipt of the grant award. Please attach a copy of the Grant Award Letter and/or check received for the grant.*

Sign: \_\_\_\_\_ Date: \_\_\_\_\_

(Principal)

MONETARY TRANSMITTAL FORMS

SY \_\_\_\_\_

MTF NUMBER	DATE RECEIVED FROM BOOKKEEPER	EMPLOYEE'S NAME	PURPOSE	DATE RETURNED TO BOOKKEEPER	AMOUNT	DATE OF DEPOSIT	COMMENTS

**Monthly Financial Report Checklist/Coversheet**

Name of School \_\_\_\_\_

For the Month of \_\_\_\_\_

**I have prepared, reviewed and printed the reports checked off below (attach copies of the following and submit them together with this form to the Principal for review).**

\_\_\_\_\_ Bank Statement (originals)-One for each bank account

\_\_\_\_\_ Bank Reconciliation Reports

Main Recon Report

Deposits in Transit

Outstanding Checks

Cleared Checks

Cleared Deposits

\_\_\_\_\_ Year to Date Report

\_\_\_\_\_ Check Register (Subsequent or following month of current reconciliation)

\_\_\_\_\_ Unpaid Bills Determination Worksheet

\_\_\_\_\_ Available Fund Report/Insolvency Report

\_\_\_\_\_ Journal Entry Register

**Additional Notes:**

- The principal should receive the "Report Package" from the bookkeeper by the 15<sup>th</sup> of each month.
- Unrestricted negatives (in the total column) must be 0.00.
- Stale (outstanding check 6 months/180 days and older) Checks must be written off and cleared.

\_\_\_\_\_  
Bookkeeper Signature /Date

\_\_\_\_\_  
Print Name

**I have reviewed and initialed each of the reports checked-off above, paying special attention to the bank statements, bank reconciliations and canceled checks.**

\_\_\_\_\_  
Principal Signature /Date

\_\_\_\_\_  
Print Name



FUND RAISER AUTHORIZATION FORM

TO: Principal
VIA: Bookkeeper/Financial Secretary

FROM: \_\_\_\_\_, Sponsor DATE: \_\_\_\_\_

- 1. Request authorization for the conduct of a fundraising activity as described below
2. Description of proposed fundraiser, including merchandise to be sold, vendor, name and address (attach brochure, if available.)

\_\_\_\_\_
\_\_\_\_\_
\_\_\_\_\_

3. Purpose of the fund raiser and intended use of profits:

\_\_\_\_\_
\_\_\_\_\_
\_\_\_\_\_

4. Dates: FROM: \_\_\_\_\_ TO: \_\_\_\_\_

5. Budget: a) Estimated Receipts/income: \$ \_\_\_\_\_
b) Estimated Costs/expense \$ \_\_\_\_\_
c) Estimated Profit (a - b) \$ \_\_\_\_\_

6. Will merchandise be purchased prior to fundraising activity? YES \_\_\_\_\_ NO \_\_\_\_\_

7. Will the fundraising company be responsible for cash collected? YES \_\_\_\_\_ NO \_\_\_\_\_

8. Will the fund raiser be commission based? YES \_\_\_\_\_ NO \_\_\_\_\_

9. Comments:

\_\_\_\_\_
\_\_\_\_\_
\_\_\_\_\_

Recommendation by Financial Secretary:

Approve: \_\_\_\_\_ Disapprove \_\_\_\_\_
Signature Date

Action Taken by Principal:

Approve: \_\_\_\_\_ Disapprove \_\_\_\_\_
Signature Date

Instructions: This form must be completed and approved by the Principal prior to entering into any formal commitments with vendor(s). Contact with vendors prior to the approval is authorized to obtain merchandise and cost information. Once approved, this form must be returned with the vendor contract. Fundraising items are not subject to Maryland sales tax.



### FUND RAISER COMPLETION REPORT

This form is to be completed by the fundraiser sponsor after completion of fundraiser.

School \_\_\_\_\_ Sponsor \_\_\_\_\_

Fundraising Activity: \_\_\_\_\_

Date (s) Held: \_\_\_\_\_

#### Fundraising Activity

1. Receipts : (List MTF's number (s) and amount of funds collected)

MTF #	Posting batch #	Amount
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
<b>Total</b>		\$ _____

(Attach additional sheet if need)

2. Cost/Expense(s)

Purchases (Attach copies or invoice or receipts) \$ (\_\_\_\_\_)

3. Total: (Subtract receipts from the expense) \$ \_\_\_\_\_ Profit  
 \$ (\_\_\_\_\_) Loss

#### Purchased and Resold Merchandise

Complete this portion if merchandise is purchased and resold, such as, but not limited to: yearbooks, concessions, spirit items, etc.

Indicate any unsold or damaged merchandise.

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Remaining Merchandise \_\_\_\_\_ x \$ \_\_\_\_\_ = \$ \_\_\_\_\_  
 (#of item x sales price)

Fundraiser Sponsor: \_\_\_\_\_ Date: \_\_\_\_\_

Principal: \_\_\_\_\_ Date: \_\_\_\_\_

Note: For events/activities handled by a fundraising company, such as Market Day, Joe Corbi Pizza, book fairs, etc., a profit summary and/or supporting documents must be attached.



ANNUAL FUND RAISING SUMMARY REPORT

School: \_\_\_\_\_

Fund Raising Activities Held From \_\_\_\_\_ To \_\_\_\_\_

**Activity Account Reconciliation Data:**

- 1. Receipts from Sales: \$ \_\_\_\_\_
- 2. Costs:
  - Purchases: \$ \_\_\_\_\_
  - Less Returns to Vendor(s) (If Any): ( \_\_\_\_\_ )
  - Total Costs: \$ \_\_\_\_\_
- 3. Gross Profit (or Loss) (Line 1 minus Line 2): \_\_\_\_\_
- 4. Less Retail Sales Tax (If Applicable): ( \_\_\_\_\_ )
- 5. Net Profit (or Loss) (Line 3 minus 4): \$ \_\_\_\_\_

**Profit (or Loss) Analysis:**

- 6. Merchandise Available for Sale (Units x Sales Price): \$ \_\_\_\_\_
- 7. Less Total Cost (Line 2): ( \_\_\_\_\_ )
- 8. Projected Gross Profit (Line 6 minus Line 7): \_\_\_\_\_
- 9. Less Actual Gross Profit (or Loss) (Line 3): ( \_\_\_\_\_ )
- 10. Gross Profit Shortfall (Line 8 minus Line 9): \$ \_\_\_\_\_

**Comments:** (Provide comments on the results of the year's fund raising activities, including a comparison of actual to planned outcomes, uses of funds raised, and any problems or difficulties encountered that may serve as "lessons learned" for future fund raising activities.)

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Prepared by: \_\_\_\_\_ Date: \_\_\_\_\_

Reviewed by: \_\_\_\_\_ Date: \_\_\_\_\_  
 Principal

**NOTE:** The data for the completion of this report is obtained from the corresponding lines in the Individual Fund Raiser Completion Report forms prepared during the year.



Prince George's County Public Schools  
Accounting & Financial Reporting (AFR) Office

### New Account Request

New accounts may be requested for asset, restricted, and unrestricted. Please submit this form to the School Accounting Support Specialist in the AFR Office for processing.

#### SECTION 1: REQUESTOR INFORMATION

Date (mm/dd/yyyy): \_\_\_\_\_ Requestor Name: \_\_\_\_\_ E-mail Address: \_\_\_\_\_  
Phone: \_\_\_\_\_ School Name: \_\_\_\_\_

#### SECTION 2: REQUEST DETAILS

1. Title: (Description - 30 characters) \_\_\_\_\_
2. Effective Date (mm/dd/yyyy) \_\_\_\_\_
3. This Account is: (check one)  Asset  Restricted Fund  Net (Unrestricted)
4. Account Group is: (check one)  Admin  Athletics  Clubs  General Restricted  
 Instructional  Unrestricted  Asset
5. Account Manager is: \_\_\_\_\_
6. Purpose of this account is:

#### SECTION 3: APPROVAL

Principal's Name \_\_\_\_\_ Signature \_\_\_\_\_ Date \_\_\_\_\_

#### SECTION 4: INTERNAL APPROVAL ONLY

Approved by: \_\_\_\_\_ Assistant Controller Date: \_\_\_\_\_  
Account # \_\_\_\_\_ Assigned/Processed By: \_\_\_\_\_ Date: \_\_\_\_\_



**Charity Vendor Set-Up – One Time Use Only**

**Date:**

**Vendor Name:**

**Vendor EIN:**

**Vendor Address:**

**Phone:**

**Contact Person:**

**School Name:**

**Bookkeeper Name:**

**Reason for Vendor Set Up:**

**Approved By Principal:** \_\_\_\_\_

**DO NOT WRITE BELOW THIS LINE**

**Instructions:**

Please scan and send the form to Robin Zirnhelt ([zirnhelt@pgcps.org](mailto:zirnhelt@pgcps.org)) in the Business Operations Office (301-952-6082) for processing. Please allow five (5) business days for processing.

**Received (Date):** \_\_\_\_\_

\_\_\_\_\_  
**Business Operations**

**Forwarded (Date) to Purchasing:** \_\_\_\_\_

**Processed (Date):** \_\_\_\_\_

\_\_\_\_\_  
**Purchasing & Supply Services**

**Principal Signature Required**



Prince George's County Public Schools  
Grants Financial Management Office  
School Grants Reporting Form

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

School: \_\_\_\_\_

Grantor: \_\_\_\_\_

Grant Name: \_\_\_\_\_

Grant Amount: \_\_\_\_\_

Grant Period: \_\_\_\_\_

Grant Purpose: \_\_\_\_\_

We acknowledge receipt of the above grant and hereby proclaim that this funding does not meet any of the following criteria noted below and as a result will be fiscally managed at the school level in the School Activity Fund:

- |    |  |
|----|--|
| 1. | Funding sources require restricted funds program financial reports.                                  |
| 2. | Grant generates program income to offset program implementation expenses.                            |
| 3. | Grant requires cash, in-kind matching funds, or a commitment of PGCPS resources.                     |
| 4. | Grant funds are used for salaries, substitute teachers, workshop wages, or any form of compensation. |
| 5. | Funding is equal to or exceeds \$50,000.   |

If the above grant meets one or more of the above criteria, all current applicable Board Policies; Administrative Procedures; and School Accounting Manual Policies remain in effect which requires grant funds to be transferred and managed by the Grants Financial Management Office.

*By signing this School Grants Reporting Form, I certify that the above new grant information has been reviewed based on the grant criteria above which allows the school to fiscally manage the funds in the School Activity Fund Account and furnish this information to the Grants Financial Management Office; Room 201-J Sasscer Administration Building; 14201 School Lane Upper Marlboro, MD 20772 within five (5) days upon receipt of the grant award. Please attach a copy of the Grant Award Letter and/or check received for the award.*

Sign: \_\_\_\_\_ Date: \_\_\_\_\_  
(Principal)