<table>
<thead>
<tr>
<th>Item No.</th>
<th>Description</th>
<th>Actual</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Beginning Balances at July 1 (0541, 0542 and 0543)</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Current Year's Revenue Receipts by Sheriff and/or Treasurer, Including Inter-fund Transfers and Clearing Accounts (Do Not Include Receipts Here for Return of Investment Principal to Appointed Treasurer.)</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Total Beginning Balances and Current Year's Revenue Receipts (Sum of Items 1 &amp; 2. Must agree with grand total of Classified Revenue on Update for Final Statement, printout #EDC013A1)</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Total Orders Paid (Do not include paid orders for investments. See Para. 7 of instructions. Amount must agree with Item 18.)</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Gross Balance at June 30 (Item 3 minus 4.)</td>
<td></td>
</tr>
</tbody>
</table>

**RECONCILIATION OF GROSS BALANCE**

<table>
<thead>
<tr>
<th>Item No.</th>
<th>Description</th>
<th>Actual</th>
</tr>
</thead>
<tbody>
<tr>
<td>5a</td>
<td>Sheriff's Balance at June 30 (Settlement Line 57 or 58.)</td>
<td></td>
</tr>
<tr>
<td>5b</td>
<td>Appointed Treasurer's Balance at June 30</td>
<td></td>
</tr>
<tr>
<td>5c</td>
<td>State Municipal Bond Commission's Balance at June 30</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Total of Items 5a, 5b, &amp; 5c (Must agree with Item 5.)</td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>Less Orders Outstanding at June 30 (Current and Prior Years)</td>
<td></td>
</tr>
<tr>
<td>Item No.</td>
<td>Description</td>
<td>Actual</td>
</tr>
<tr>
<td>---------</td>
<td>--------------------------------------------------</td>
<td>--------</td>
</tr>
<tr>
<td>7</td>
<td>Plus Funds Receivable at June 30</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(Must agree with attached &quot;Schedule C.&quot;)</td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>Less Encumbrances</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Salaries Payable</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Other</td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>Total Encumbrances</strong></td>
<td></td>
</tr>
<tr>
<td></td>
<td>(Must agree with attached &quot;Schedule A: Parts I &amp; II.&quot;)</td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>Less Earmarked Funds</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(Must agree with attached &quot;Schedule B.&quot;)</td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>Less Payroll Deductions/Withholdings Payable at June 30</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(Must agree with attached &quot;Schedule D; Part II.&quot;)</td>
<td></td>
</tr>
<tr>
<td>11</td>
<td>Net Balance at June 30</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(Indicate a negative amount with (-) beside figure.)</td>
<td></td>
</tr>
<tr>
<td>Item No.</td>
<td>Description</td>
<td>Actual</td>
</tr>
<tr>
<td>---------</td>
<td>--------------------------------------</td>
<td>--------</td>
</tr>
<tr>
<td>12</td>
<td>Classified Expenditures</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(Summarize from Updated Final</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Statement Printout #EDC013A1)</td>
<td></td>
</tr>
<tr>
<td>998-99</td>
<td>Undistributed Programs</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Restricted Projects</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Total of Classified Expenditures</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(Item 12.)</td>
<td></td>
</tr>
<tr>
<td>Item No.</td>
<td>Description</td>
<td>Actual</td>
</tr>
<tr>
<td>---------</td>
<td>-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------</td>
<td>--------</td>
</tr>
<tr>
<td>13</td>
<td>Deductions/Withholdings Adjustment at June 30 (Must agree with attached &quot;Schedule D; Part III&quot; amount. Indicate whether (+) or (-) beside figure.)</td>
<td></td>
</tr>
<tr>
<td>14</td>
<td>Total Current Year's Orders Issued (Must agree with item 12 (+) or (-) Item 13.)</td>
<td></td>
</tr>
<tr>
<td>15</td>
<td>Less Current Year's Orders Outstanding at June 30</td>
<td></td>
</tr>
<tr>
<td>16</td>
<td>Current Year's Orders Paid by Sheriff and/or Appointed Treasurer (Must agree with item 14 (-) Item 15.)</td>
<td></td>
</tr>
<tr>
<td>17</td>
<td>Plus Prior Year's Orders Paid During Current Year by Sheriff and/or Appointed Treasurer (Must agree with Expenditure Account 98111-981.)</td>
<td></td>
</tr>
<tr>
<td>18</td>
<td>Total Orders Paid During Current Year by Sheriff and/or Appointed Treasurer (Do not include paid orders for investments. See Para. 7 of Instructions. Must agree with Item 4.)</td>
<td></td>
</tr>
</tbody>
</table>
SCHEDULE "A" (PART 1)
ENCUMBRANCES - SALARIES & WAGES PAYABLE
AT JUNE 30, ______________
BOARD OF EDUCATION OF THE COUNTY OF ______________

<table>
<thead>
<tr>
<th>Names of Employees</th>
<th>Budget Account</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>PROJ</td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

NOTE:

1. Prepare a separate schedule for each fund.
2. List by code sequence with a sub-total for each code, with a grand total at the end for all.
3. The grand total must equal Salaries and Wages Payable reported on the WVDE 11-10-10 summary form.
SCHEDULE "A" (PART II)
ENCUMBRANCES - OTHER THAN SALARIES & WAGES PAYABLE
AT JUNE 30, _____
BOARD OF EDUCATION OF THE COUNTY OF _____________

<table>
<thead>
<tr>
<th>Date of Incurred Obligation</th>
<th>Purchase Order Number</th>
<th>Vendor or Payee</th>
<th>Budget Account</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>PROJ</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>PROG/FUNC</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>OBJ</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Amount</td>
</tr>
</tbody>
</table>

NOTE:

1. Prepare a separate schedule for each fund.
2. List by code sequence with a sub-total for each code, with a grand total at the end for all.
3. The grand total must equal Encumbrances Other Than Salaries & Wages Payable reported on the WVDE 11-10-10 summary form.

WVDE 11-10-11 (Part II)
### SCHEDULE "B"

**EARMARKED FUNDS AT JUNE 30, ______**

**BOARD OF EDUCATION OF THE COUNTY OF ______**

<table>
<thead>
<tr>
<th>Project Code (If Any)</th>
<th>Description of Project or Program</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**NOTE:**

1. Prepare a separate schedule for each fund.
2. Itemize on this schedule any projects or programs (including special levies) that result in a total in column (B) of the Worksheet [Form WVDE 11-10-10 (Worksheet "A")].
3. Enter a grand total at the end of the schedule's listings which must equal the grand total of Earmarked Funds on the WVDE 10-10-10 summary form.

WVDE 11-10-12
## SCHEDULE “C”
**FUNDS RECEIVABLE AT JUNE 30,_____
BOARD OF EDUCATION OF THE COUNTY OF__________**

<table>
<thead>
<tr>
<th>Project Code (if Any)</th>
<th>Receipt Code</th>
<th>Description of Project or Program</th>
<th>Amount</th>
</tr>
</thead>
</table>

**NOTE:**

1. Prepare a separate schedule for each fund.
2. Itemize on the schedule any federal or special funded projects or programs that result in a total in column (9) of the Worksheet (Form WVDE 11-10-10 (Worksheet “A”)) that will be received. Do not list on this schedule any amounts for programs or projects that will not be received.
3. Enter a grand total at the end of the schedule’s listings which must equal the grand total of Funds Receivable on the WVDE 11-10-10 summary form.

**WVDE 11-10-13**
SCHEDULE "D"
RECAPITULATION/RECONCILIATION OF
PAYROLL DEDUCTIONS/WITHHOLDINGS AT JUNE 30, ______
BOARD OF EDUCATION OF THE COUNTY OF _____________

PART I: Current Year's Remittances of Former Year(s)' Deductions/Withholdings Unpaid at End of
Prior Fiscal Year (Do not include employer's matching share here as those amounts are
reportable against the appropriate line item codes.) Itemize by payee/purpose.

__________________________________________________________________________ $ ________________
__________________________________________________________________________
__________________________________________________________________________
__________________________________________________________________________
__________________________________________________________________________
__________________________________________________________________________
__________________________________________________________________________

TOTAL PART I (Expenditure Code 9812-981) $ ________________

PART II: Current Year's Deductions/Withholdings Unpaid at End of Current Fiscal Year (Do not include
employer's matching share here as that amount is to be reported as an encumbrance on
Schedule "A"). Itemize by payee/purpose.

__________________________________________________________________________ $ ________________
__________________________________________________________________________
__________________________________________________________________________
__________________________________________________________________________
__________________________________________________________________________
__________________________________________________________________________
__________________________________________________________________________

TOTAL PART II $ ________________

PART III: Subtract total of Part II from total of Part I and enter difference here with indication of whether
difference is positive (+) or negative (-).

$ ________________

* Enter amount determined in Part III on WVDE 11-10-10 summary line entitled "Deductions/Withholding Adjustment."

NOTE: If all current year's employee's deductions/withholdings are covered by orders issued on or
before June 30 of the current fiscal year and there are no current year's orders issued for prior
year(s)' deductions/withholdings, then preparation of this form is not required.

WVDE 11-10-14 113
<table>
<thead>
<tr>
<th>Fund</th>
<th>Prior Month Ending Fund Balance</th>
<th>Revenue</th>
<th>Expenditures</th>
<th>Current Month Ending Fund Balance</th>
<th>Current Month Ending Fund Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>This Month</td>
<td>Fiscal Year To Date</td>
<td>This Month</td>
<td>Fiscal Year To Date</td>
</tr>
<tr>
<td></td>
<td></td>
<td>In Cash</td>
<td>In Investments</td>
<td>In Cash</td>
<td>In Investments</td>
</tr>
</tbody>
</table>

**TOTALS**

Specify Cash and Investments by Location

**TOTALS**
# Worksheet Computations of Earnarked or Cash Receivable Funds for Categorically Funded Projects

**Fund:**

**Date:** As of June 30, __________

**Page:** __________ of __________

<table>
<thead>
<tr>
<th>Project Code (If Any)</th>
<th>Description of Project or Program</th>
<th>(1) Prior Years Cash Received</th>
<th>(2) Current Year Cash Received</th>
<th>(3) (1) + (2) Total</th>
<th>(4) Prior Years Expenditures</th>
<th>(5) Current Year Expenditures</th>
<th>(6) (4) + (5) Total</th>
<th>(7) Encumbrances at 6/30 *</th>
<th>(8) 3-S-7-(+) Earmarked Cash</th>
<th>(9) 3-S-7(-) Receivable</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**NOTE:** Amounts listed here must be included in Encumbrance Total entered on Form WYDE 11-10-10

WYDE 11-10-10 (Worksheet "A")
TO: WEST VIRGINIA BOARD OF EDUCATION
1900 WASHINGTON ST., E.
ROOM B-215
CHARLESTON, WEST VIRGINIA 25305

BUDGET TRANSFER REQUEST

| FUND CODE |
| County Code |

Pursuant to the provisions of Chapter 18, Article 9B, Section 10, of the Code of West Virginia, as amended, we are requesting authorization to make transfers between items of the county school budget for the fiscal year ending June 30, _______ as follows:

<table>
<thead>
<tr>
<th>FROM</th>
<th>TO</th>
</tr>
</thead>
<tbody>
<tr>
<td>PROJ</td>
<td>PROG/FUNC</td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

I hereby certify the above request is necessary to increase efficiency of the service, that funds surplus to the line item needs of the present budget and planned school program and term are available; and that this request appears in the minutes of The Board of Education.

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>dted</td>
<td>19</td>
</tr>
</tbody>
</table>

County Superintendent

For State Board of Education Use Only

Date Received: ___________________  Recommended: ___________________

Approved: Date ___________________  State Superintendent
Pursuant to the provisions of Chapter 18, Article 98, Section 11, of the Code of West Virginia, as amended, we are requesting authorization to make supplemental appropriations to the county school budget for the fiscal year ending June 30,________, as follows:

**INCREASE REVENUE**

<table>
<thead>
<tr>
<th>PROJ</th>
<th>REV SOURCE</th>
<th>DESCRIPTION (Proj &amp; Rev Source)</th>
<th>AMOUNT</th>
</tr>
</thead>
</table>

**INCREASE EXPENDITURES**

<table>
<thead>
<tr>
<th>PROJ</th>
<th>PROG/FUNC</th>
<th>OBJ</th>
<th>DESCRIPTION (Proj, Prog/Func &amp; Obj)</th>
<th>AMOUNT</th>
</tr>
</thead>
</table>

**TOTAL**

I hereby certify the above request is necessary to protect the planned school program and term, or new program approved, that funds surplus to the present budget have been received, or are authorized, and that this request appears in the minutes of The Board of Education.

Dated ___________ 19

County Superintendent

For State Board of Education Use Only

Date Received: ___________________ Recommended: ___________________

Approved: Date ___________________ State Superintendent
Pursuant to the provisions of Chapter 18, Article 9B, Section 6, of the Code of West Virginia, as amended, we are requesting approval to revise the preliminary county school budget for the fiscal year ending June 30, 1990, due to action of the 1989 Legislature, as follows:

<table>
<thead>
<tr>
<th>REV SOURCE</th>
<th>DESCRIPTION</th>
<th>AMOUNT</th>
<th>PROG/FUNC</th>
<th>OBJ</th>
<th>DESCRIPTION (PROG/FUNC &amp; OBJ)</th>
<th>AMOUNT</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>TOTAL</th>
</tr>
</thead>
</table>

I hereby certify that this revision to the preliminary 1989-90 county school budget has been approved by the county board of education, and that this revision appears in the minutes of the county board of education dated.

County Superintendent

For State Board of Education Use Only

Date Received: ____________________ Recommended: ____________________

Approved: Date ____________ State Superintendent
# Assessed Valuations - Proposed Rates and Taxes Levied for All Purposes

Proposed levy rates on each $100 assessed valuations must be in ratio of 1-1-4. Use whole dollars only for taxes levied. Do not use levy rates in excess of two decimal points (except for 50% excess or special levy - in that event it cannot be avoided).

### Class I Property

<table>
<thead>
<tr>
<th>Assessed Values</th>
<th>Current Expense</th>
<th>Excess Levy</th>
<th>Perm. Improvement</th>
<th>Bond Purposes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tax Purposes</td>
<td>Levies</td>
<td>Levies</td>
<td>Levies</td>
<td>Levies</td>
</tr>
<tr>
<td>Rate/100</td>
<td>Rate/100</td>
<td>Rate/100</td>
<td>Rate/100</td>
<td>Rate/100</td>
</tr>
<tr>
<td>Personal Property</td>
<td>$10,001,174</td>
<td>$22.95</td>
<td>$22.95</td>
<td>$15.20</td>
</tr>
<tr>
<td>Public Utilities</td>
<td>$2,265,300</td>
<td>$22.95</td>
<td>$22.95</td>
<td>$28.12</td>
</tr>
<tr>
<td><strong>Total Class I</strong></td>
<td><strong>$20,266,474</strong></td>
<td><strong>$47,695</strong></td>
<td><strong>$47,695</strong></td>
<td><strong>$31,165</strong></td>
</tr>
</tbody>
</table>

### Class II Property

<table>
<thead>
<tr>
<th>Real Estate</th>
<th>Personal Property</th>
<th>Total Class II</th>
</tr>
</thead>
<tbody>
<tr>
<td>$65,608,506</td>
<td>$3,361,677</td>
<td><strong>$72,970,183</strong></td>
</tr>
</tbody>
</table>

### Class III Property

<table>
<thead>
<tr>
<th>Real Estate</th>
<th>Personal Property</th>
<th>Public Utilities</th>
<th>Total Class III</th>
</tr>
</thead>
<tbody>
<tr>
<td>$21,237,292</td>
<td>$107,747,773</td>
<td>$58,240,100</td>
<td><strong>$187,225,165</strong></td>
</tr>
</tbody>
</table>

### Class IV Property

<table>
<thead>
<tr>
<th>Real Estate</th>
<th>Personal Property</th>
<th>Public Utilities</th>
<th>Total Class IV</th>
</tr>
</thead>
<tbody>
<tr>
<td>$13,503,627</td>
<td>$35,602,229</td>
<td>$56,280,066</td>
<td><strong>$105,386,912</strong></td>
</tr>
</tbody>
</table>

### Total All Classes

<table>
<thead>
<tr>
<th>Real Estate</th>
<th>Personal Property</th>
<th>Public Utilities</th>
<th>Total Current and Excess Levy Revenue (Net)</th>
</tr>
</thead>
<tbody>
<tr>
<td>$341,701,878</td>
<td>$2,668,826</td>
<td>$2,668,826</td>
<td><strong>$3,600,586</strong></td>
</tr>
</tbody>
</table>

### Less Delinquencies & Exonerations Estimated At 10%

<table>
<thead>
<tr>
<th>Net Amount to be Raised by Levy</th>
<th>$2,401,564</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Current and Excess Levy Revenue (Net)</td>
<td><strong>$3,600,586</strong></td>
</tr>
</tbody>
</table>

## Total Levy Rates

- Class I: 61.104
- Class II: 122.20
- Class III: 244.40a
- Class IV: 244.40a

### County School Bond Purposes Interest and Sinking Fund Estimate

The Board proceeded to make an estimate of the amount necessary to be raised by levy of taxes for the current fiscal year for the interest, sinking fund and amortization requirements of bonded indebtedness for the purpose of sites, construction, new buildings, additions. Legal necessity incurred upon a vote of the people as provided by law, owing by WAYNE COUNTY AS FOLLOWS:

<table>
<thead>
<tr>
<th>Date of Vote</th>
<th>Date of Maturity</th>
<th>Original Amount of Issue</th>
<th>Amounts of Bonds Outstanding</th>
<th>Municipal Bond Comm. Amount Required for Interest</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>March 13, 1985</td>
<td>June 30, 2000</td>
<td>$14,295,000</td>
<td>$12,215,000</td>
<td>$555,000</td>
<td>$1,606,584</td>
</tr>
<tr>
<td></td>
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</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td>$14,295,000</td>
<td>$12,215,000</td>
<td>$555,000</td>
<td>$1,606,584</td>
</tr>
</tbody>
</table>

### Notice of Bond and/or Excess Levy Elections and Certified Copy of Canvass of Votes Must Be on File With the State Tax Department and State Board of Education Before Excess Levy Rate can be Approved by the State Tax Commissioner.
# Certificate of Valuations

To [Supe.]

(County Commission President, School Board Secretary or Municipal Clerk or Recorder)

The undersigned Assessor and County Clerk of said County, do hereby certify the assessed value of the various classes of Real Estate, Personal Property and Public Utility Property for the assessment year 1989.

<table>
<thead>
<tr>
<th>Class</th>
<th>Gross Assessed Valuation</th>
<th>Taxable Assessed Valuation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Class I</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Personal Property</td>
<td>$18,501,174</td>
<td>$20,766,474</td>
</tr>
<tr>
<td>Public Utility Property</td>
<td>$2,255,300</td>
<td></td>
</tr>
<tr>
<td>Total Class I</td>
<td>$20,766,474</td>
<td></td>
</tr>
<tr>
<td>Class II</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Real Estate</td>
<td>$89,245,824</td>
<td>$65,608,506</td>
</tr>
<tr>
<td>Personal Property</td>
<td>$6,200,019</td>
<td>$5,361,677</td>
</tr>
<tr>
<td>Total Class II</td>
<td>$95,445,843</td>
<td>$70,970,183</td>
</tr>
<tr>
<td>Class III</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Real Estate</td>
<td>$21,237,292</td>
<td></td>
</tr>
<tr>
<td>Personal Property</td>
<td>107,747,773</td>
<td></td>
</tr>
<tr>
<td>Public Utility Property</td>
<td>$58,240,100</td>
<td></td>
</tr>
<tr>
<td>Total Class III</td>
<td>$187,228,165</td>
<td></td>
</tr>
<tr>
<td>Class IV</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Real Estate</td>
<td>$13,503,627</td>
<td></td>
</tr>
<tr>
<td>Personal Property</td>
<td>35,602,229</td>
<td></td>
</tr>
<tr>
<td>Public Utility Property</td>
<td>13,714,200</td>
<td></td>
</tr>
<tr>
<td>Total Class IV</td>
<td>$62,820,056</td>
<td></td>
</tr>
</tbody>
</table>

**Total for Levying Body**

$366,257,538

$341,781,878

Given under our hands this 6th day of March 1989.

**County Clerk**

**Assessor**

---

**Note:**

The above certificate must be in the hands of the levying body not later than March 7. (Section 6, Article 3, Chapter 11, Code of 1931, as amended). The assessor is required to certify the valuation of Real Estate and Personal Property and the County Clerk the value of Public Utility Property as assessed by the Board of Public Works. To avoid confusion, this joint certificate is to be used.

White Copy - Levying Body
Yellow Copy - Tax Dept.
Pink Copy - Retain

This is a three part form: When completed submit white copy to the levying body, yellow copy to the State Tax Department, Drawer 2389, Charleston, WV 25328, and retain pink copy for office file.
March 6, 1989

The Superintendent
County Board of Education
P. O. Box 70
Charleston, WV 25305

RE: County Schools
Public School Refunding Bonds, dated 12/1/85

Dear Sir:

In compliance with Chapter 13, Article 3, Section 11, of the Code of West Virginia, of 1931, as amended, the Commission hereby submits amounts required for payment of interest and principal for outstanding general obligation bonds for the fiscal year beginning July 1, 1989.

Date of Authorizing Vote 3/19/85
Original Amount of Issue $14,295,000
Bonds Outstanding as of July 1, 1989 $12,215,000

<table>
<thead>
<tr>
<th>Principal Due:</th>
<th>Interest Due:</th>
<th>Total Due:</th>
</tr>
</thead>
<tbody>
<tr>
<td>$655,000</td>
<td>$951,584</td>
<td>$1,606,584</td>
</tr>
</tbody>
</table>

10% Allowance - Delinquent taxes and exonerations $160,658

TOTAL AMOUNT TO BE RAISED $1,767,242

Please use total amount for preparing rates and levy estimates to be filed with the State Tax Commission.

Sincerely yours,

R. Witter Hallan
Executive Director

RWH/wb
**Example of Debt Service Rate Worksheet**

**Worksheet**

To determine rates of levy necessary to raise any given amount of taxes for bond purposes (debtservice)

<table>
<thead>
<tr>
<th>Certified Assessed Values</th>
<th>Weighting</th>
<th>Weighted Assessed Values</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Class I</td>
<td>$20,746.474</td>
<td>.01</td>
</tr>
<tr>
<td>Total Class II</td>
<td>$70,970.183</td>
<td>.02</td>
</tr>
<tr>
<td>Total Class III</td>
<td>$157,215.651</td>
<td>.04</td>
</tr>
<tr>
<td>Total Class IV</td>
<td>$42,832.954</td>
<td>.04</td>
</tr>
<tr>
<td>Total</td>
<td>$341,761.65</td>
<td></td>
</tr>
</tbody>
</table>

Total Weighted Assessed Values

\[
\frac{1767.242}{1} \times 116,288.79 = 15,206 \times 100 = \frac{15,206}{100} (\text{Class I Levy Rate})
\]

(*) Do not use figure in excess of two decimal points (i.e., 7.782/100, not 7.782/100)

Class II Levy Rate = 2 \times \frac{15.20}{100} = 30.40 \$/100

Class III Levy Rate = 4 \times \frac{15.20}{100} = 60.80 \$/100

Class IV Levy Rate = 4 \times \frac{15.20}{100} = 60.80 \$/100

(Same as Class III)

Next, apply the rates to the assessed values on a pencil copy of Form LGR 12:22. The gross amount of taxes levied on the pencil copy should be nearly the same as the gross amount of taxes to be levied (as certified by the W. Va. Municipal Bond Commission). If the amounts are significantly different, examine whether or not rounding the Class I Levy Rate to two decimals has caused the significant difference. If this has not happened, then re-check all calculations. If the Class I Levy Rate has been rounded "up," try it rounded "down." Any change to the Class I Levy Rate causes change to the Levy rates for Class II, III, and IV as they must be in multiples of 2 (for II) and 4 (for III and IV) of the Class I Levy Rate, again, at not more than two decimal points. Use the "set" of levy rates that extend gross taxes nearest to the gross amount certified by the Municipal Bond Commission.

After the gross amount of taxes levied has been qualified, insert on LGR 12:22 in the space "Net Amount To Be Raised By Levy" the net amount prescribed by the Municipal Bond Commission. The net amount is the sum of "Sinking Fund" and "Amount Required For Interest." The difference of the gross taxes levied and the "Net Amount To Be Raised By Levy" is the amount to be inserted in the space "Less Delinquencies and Exonerations, etc." The percentage rate amount of delinquencies and exonerations for this column will not agree with the rate used for taxes levied for Regular Levy/Excess Levy and Permanent Improvement Funds.
### Example of Local Share Computations

#### Tax Year 1988 -- Study of Property Values

<table>
<thead>
<tr>
<th>COUNTY</th>
<th>Gross Local Assessed Valuation</th>
<th>Taxable Assessed Valuation</th>
<th>Non-Pub. Utility Appraised Totals by Tax Class</th>
<th>Ratio of Assessed to Appraised</th>
<th>Other Assessed Value at 95% Pu 2 97.5%</th>
<th>Local Share School Year 1989 - 1990</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Class 1</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Personal Prop</td>
<td>417,291,485</td>
<td>417,291,485</td>
<td>608,082,100</td>
<td>68.62%</td>
<td>396,426,911</td>
<td>891,964</td>
</tr>
<tr>
<td>Public Utility</td>
<td>21,211,800</td>
<td></td>
<td></td>
<td></td>
<td>20,681,505</td>
<td>46,533</td>
</tr>
<tr>
<td><strong>Class 2</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Real Estate</td>
<td>779,371,712</td>
<td></td>
<td>1,306,096,271</td>
<td>60.73%</td>
<td>582,479,759</td>
<td>2,621,159</td>
</tr>
<tr>
<td>Personal Prop</td>
<td>213,389,393</td>
<td></td>
<td>1,038,313,911</td>
<td>65.91%</td>
<td>654,215,056</td>
<td>5,851,936</td>
</tr>
<tr>
<td>Homestead</td>
<td>-388,924,557</td>
<td></td>
<td></td>
<td></td>
<td>121,242,225</td>
<td>1,091,188</td>
</tr>
<tr>
<td><strong>Class 3</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Real Estate</td>
<td>206,256,379</td>
<td></td>
<td>1,038,313,911</td>
<td>65.91%</td>
<td>654,215,056</td>
<td>5,851,936</td>
</tr>
<tr>
<td>Personal Prop</td>
<td>478,160,987</td>
<td></td>
<td>1,038,313,911</td>
<td>65.91%</td>
<td>654,215,056</td>
<td>5,851,936</td>
</tr>
<tr>
<td>Public Utility</td>
<td>124,591,000</td>
<td></td>
<td></td>
<td></td>
<td>121,242,225</td>
<td>1,091,188</td>
</tr>
<tr>
<td><strong>Class 4</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Real Estate</td>
<td>467,182,123</td>
<td></td>
<td>1,584,667,504</td>
<td>59.88%</td>
<td>981,495,502</td>
<td>8,115,460</td>
</tr>
<tr>
<td>Personal Prop</td>
<td>481,840,511</td>
<td></td>
<td>1,584,667,504</td>
<td>59.88%</td>
<td>981,495,502</td>
<td>8,115,460</td>
</tr>
<tr>
<td>Public Utility</td>
<td>373,027,900</td>
<td></td>
<td></td>
<td></td>
<td>162,782,283</td>
<td>1,516,527</td>
</tr>
<tr>
<td><strong>Total Non-Public Utility</strong></td>
<td>2,665,887,608</td>
<td></td>
<td>4,537,359,786</td>
<td>62.68%</td>
<td>2,538,617,228</td>
<td>17,478,514</td>
</tr>
<tr>
<td><strong>Total Public Utility</strong></td>
<td>318,590,780</td>
<td></td>
<td></td>
<td></td>
<td>310,625,035</td>
<td>2,456,833</td>
</tr>
<tr>
<td><strong>Grand Total</strong></td>
<td>2,982,398,388</td>
<td></td>
<td></td>
<td></td>
<td>2,841,243,160</td>
<td>20,134,540</td>
</tr>
</tbody>
</table>
PURCHASING DEPARTMENT
COUNTY BOARD OF EDUCATION
TELEPHONE QUOTATION

DATE: ___________________ QUOTATION TAKEN BY: ___________________

ITEM(S) QUOTED: ____________________________________________________

UNIT QUOTATIONS

<table>
<thead>
<tr>
<th>QUANTITY</th>
<th>UNIT</th>
<th>ITEM DESCRIPTION</th>
<th>COMPANY #1</th>
<th>COMPANY #2</th>
<th>COMPANY #3</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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<td></td>
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<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

COMPANY QUOTATION FROM:

1. ________________________________________________________________
   NAME OF PERSON SUBMITTING QUOTE

2. ________________________________________________________________
   NAME OF PERSON SUBMITTING QUOTE

3. ________________________________________________________________
   NAME OF PERSON SUBMITTING QUOTE

Price quoted guaranteed for _______ days - Company #1

_______ days - Company #2

_______ days - Company #3
Instructions to Bidders:

You are invited to submit prices of the attached list of items to be used in the public schools under the direction of the Board of Education of the County of

Quotations will be received until ______ at ______ and will be opened shortly thereafter by the Superintendent or designee at his office at ______. The right is reserved to accept or reject any part of, or all quotations. Bidders are invited to be present for the opening.

In case any of the items listed are patented, protected by trade marks, or designated by the name of the maker, this is intended to indicate a standard of design or quality but not to exclude bids on similar articles of the same quality and standard as those listed, unless specifically stated notation follows the listing of the article.

All prices must be F.O.B., Clarksburg. WE DO NOT PAY TRANSPORTATION CHARGES.

Date of delivery will be specified on the purchase order, otherwise delivery will be expected in 30 days from the receipt of the purchase order.

Your name may be dropped from our list of bidders if your items do not meet the standards as specified. The Purchase Order to your company may be cancelled if items are not delivered within the specified time.

Remarks:____________________________

____________________________

____________________________

____________________________

____________________________

Superintendent of Schools

County Board of Education

Adopted:
EHA, PART B EXCESS COST REQUIREMENT
FY-90

County School District

Determining Average Per Pupil Expenditures for Elementary and Secondary Students

I. Total State, Federal and Local expenditures for students (including handicapped students) in the 1987-88 school year, except for capital outlay and debt service.

Total expenditures excluding Program/Functions 5XXXX, 6XXXX, 8XXXX, 94XXX, 95XXX, 96XXX, and 98XXX.

*Program/Function 962XX may be included if there are expenses within this P/F that are direct instructional expenses of a LEA, i.e., transits to a multi-county vocational center.

NOTE: Include federal funds (projects 30 through 79)

II. Add the total amounts spent in the 1987-88 school year for:

A. State Aid for Exceptional Children (except gifted) (Projects 028, 83X and 86X Minus Program/Function 21271).

B. Other state and local funds for handicapped children (PF 2XXXX, Minus PF 21271).

NOTE: It is recognized that there are other undistributed expenses for handicapped students in Program Function 9XXXX.

C. ECIA I (Projects 26X, 417, and 418).

D. ECIA II (Projects 29X, 427, and 428).

E. EHA, Part B (Projects 22X, 437, and 438).

F. State and local funds for educationally deprived students.

G. State and local funds for bilingual education for children with limited English speaking ability.

TOTAL Part I $__________

TOTAL Part II $__________
III. Subtract TOTAL Part II from TOTAL Part I

TOTAL (I) $__________ - TOTAL (II) $__________ = $__________ TOTAL Part III

IV. Estimate the average per pupil expenditure (APPE) for elementary and secondary students using the following formulas:

NOTE: Define elementary and secondary students as per the county's organizational pattern.

A. APPE for elementary = \frac{\text{TOTAL Part III}}{1.15 \times \text{Number of Secondary Students} + \text{Number of Elementary Students}}

Divide the Total in Part III by \(1.15 \times \) the average number of secondary students enrolled in the 1987-88 school year (including handicapped students) plus the average number of elementary students enrolled in the 1987-88 school year (including handicapped students).

NOTE: The number of elementary students includes preschool students and kindergarten students in F.T.E.

The constant 1.15 represents an estimate of the cost differential between elementary and secondary education (e.g., average secondary expenditures are 15% higher than average elementary expenditures). If actual data is available with respect to this factor in your school district, replace the above constant of 1.15 with a more precise figure in all calculations and make a notation that an alternate cost differential was used.

APPE for Elementary $_____/Student

This is the minimum amount the county school district must have spent (on the average) for the education of each of its handicapped elementary students. EHA, Part B funds may be used only for costs over and above this minimum.

B. APPE for Secondary = 1.15 \times (APPE for Elementary)

Multiply the result in IV A, APPE for elementary students, by 1.15 to yield the APPE for secondary students.

This is the minimum amount the county school district must have spent (on the average) for the education of each of its handicapped secondary students. EHA, Part B funds may be used only for costs over and above this minimum.

APPE for Secondary $_____/Student
**Determining Aggregate Minimum Amount for the Education of Elementary Handicapped Students**

<table>
<thead>
<tr>
<th>ITEM</th>
<th>Calculations</th>
<th>Expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Total number of handicapped <em>elementary</em> students reported on December 1, 1987, Child Count (Including ages 3 and 4):</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2. Total number of handicapped <em>elementary</em> students reported on December 1, 1987, who are served in separate classes, separate schools, residential facilities, homebound and hospital settings and correction facilities (see Note 1 on page 4):</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3. Item 2 x (average percentage of instructional time students served in Item 2 receive special education and related services):</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4. APPE for elementary students (from IV A):</td>
<td>$</td>
<td></td>
</tr>
<tr>
<td>5. Total minimum amount for elementary handicapped students served in Item 2 (Item 3 x Item 4):</td>
<td></td>
<td>$</td>
</tr>
<tr>
<td>6. Total number of <em>elementary</em> communication disordered students reported on December 1, 1987, Child Count:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7. (Item 6) x (Average percentage of instructional time students in Item 6 receive special education and related services):</td>
<td></td>
<td></td>
</tr>
<tr>
<td>8. Total minimum amount for <em>elementary</em> communication disordered students (Item 7 x Item 4):</td>
<td></td>
<td>$</td>
</tr>
<tr>
<td>9. Total number of <em>elementary</em> handicapped students served in Regular Education with Modification and Regular Education with Resource Services, excluding communication disordered students (i.e., special education less than 60% of instructional time):</td>
<td></td>
<td></td>
</tr>
<tr>
<td>10. Item 9 x (average percentage of instructional time students in Item 9 receive special education and related services):</td>
<td></td>
<td></td>
</tr>
<tr>
<td>11. Total minimum amount for elementary handicapped students served in Item 9 (Item 10 x Item 4):</td>
<td>$</td>
<td></td>
</tr>
</tbody>
</table>
12. Total elementary aggregate minimum amount (Add Items 5, 8, 11):

This is the aggregate minimum amount that the LEA must have spent for the education of elementary handicapped students using any available funding source other than EHA, Part B, capital outlays and debt service. The LEA is required to have financial records to show that this aggregate minimum amount has been expended. Maintenance of separate records is not required, as long as existing records are adequate to demonstrate compliance with the requirement.


NOTE 2: The totals of Item 2, Item 6, and Item 9 must equal Item 1.
Determining Aggregate Minimum Amount for the Education of Secondary Handicapped Students

<table>
<thead>
<tr>
<th>ITEM</th>
<th>Calculations</th>
<th>Expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Total number of handicapped <em>secondary</em> students reported on December 1, 1987, Child Count:</td>
<td></td>
<td>$__________</td>
</tr>
<tr>
<td>2. Total number of handicapped <em>secondary</em> students reported on December 1, 1987, who are served in separate classes, separate schools, residential facilities, homebound and hospital settings and correction facilities (see Note 1 on page 6):</td>
<td></td>
<td>$__________</td>
</tr>
<tr>
<td>3. Item 2 x (average percentage of instructional time students served in Item 2 receive special education and related services):</td>
<td></td>
<td>$__________</td>
</tr>
<tr>
<td>4. APPE for <em>secondary</em> students (from IV B):</td>
<td></td>
<td>$__________</td>
</tr>
<tr>
<td>5. Total minimum amount for <em>secondary</em> handicapped students served in Item 2 (Item 3 x Item 4):</td>
<td></td>
<td>$__________</td>
</tr>
<tr>
<td>6. Total number of <em>secondary</em> communication disordered students reported on December 1, 1987, Child Count:</td>
<td></td>
<td>$__________</td>
</tr>
<tr>
<td>7. (Item 6) x (Average percentage of instructional time students in Item 6 receive special education and related services):</td>
<td></td>
<td>$__________</td>
</tr>
<tr>
<td>8. Total minimum amount for <em>secondary</em> communication disordered students (Item 7 x Item 4):</td>
<td></td>
<td>$__________</td>
</tr>
<tr>
<td>9. Total number of <em>secondary</em> handicapped students served in Regular Education with Modification and Regular Education with Resource Services, excluding communication disordered students (i.e., special education less than 60% of instructional time):</td>
<td></td>
<td>$__________</td>
</tr>
<tr>
<td>10. Item 9 x (average percentage of instructional time students in Item 9 receive special education and related services):</td>
<td></td>
<td>$__________</td>
</tr>
<tr>
<td>11. Total minimum amount for <em>secondary</em> handicapped students served in Item 9 (Item 10 x Item 4):</td>
<td></td>
<td>$__________</td>
</tr>
</tbody>
</table>
12. Total secondary aggregate minimum amount (Add Items 5, 8, 11):

This is the aggregate minimum amount that the LEA must have spent for the education of secondary handicapped students using any available funding source other than EMA, Part B, capital outlays and debt service. The LEA is required to have financial records to show that this aggregate minimum amount has been expended. Maintenance of separate records is not required, as long as existing records are adequate to demonstrate compliance with the requirement.


NOTE 2: The totals of Item 2, Item 6, and Item 9 must equal Item 1.
FUNCTIONS AND RESPONSIBILITIES OF THE TREASURER

Introduction

The purpose of this section is to provide guideline procedures for the treasurer in the management of cash assets and investments for the county board of education.

The responsibilities of the treasurer have been defined in the handbook. The functions included in the treasurer's responsibilities are divided into two major classifications. The first functional classification is the cashier's function. The cashier will be responsible for the receipt and deposit of funds as well as the preparation of original receipt and deposit documents. The cashier also will be responsible for the daily reconciliation of cash receipts to cash receipt slips and bank deposits.

The other major functional classification of the treasurer's responsibilities is the bookkeeping function. The bookkeeper will be responsible for posting all bank deposits, cash disbursements, check transfers, etc. to the Cash and Investment Ledger, Investment Register, and preparation of the Daily Cash Control Report. The bookkeeper also will be responsible for month-end reconciliation of the bank statement to the records of the county board and preparation of monthly treasurer's statements.

While the number of individuals performing the above functions will depend on the size of the county, the separation of the cashier's function and the bookkeeping function is necessary to provide for more effective internal control. Every effort should be made to maintain this internal control by assigning each functional area to separate personnel within the treasurer's responsibility.

The guideline procedures, forms, reports, control registers and ledgers, and methods of record keeping contained in this manual provide the treasurer with functional procedures.
Cash Receipts - General Procedures

1. Cash and checks accompanied by remittance advices are received in the treasurer's office.

2. Identify the source of payment and prepare the cash receipt form.
   a. Enter the following information on all the receipt copies:
      (1) Data received
      (2) Name and address of remitter
      (3) Amount received
      (4) Bank transit number (printed on checks)
      (5) Purpose of payment
      (6) Signature of cashier.
   b. Present one copy of receipt to remitter.
   c. Enter the following information on the other copies:
      (1) Name of fund to receive proceeds
      (2) Demand deposit account name and number
      (3) Identify type of receipt:
         (a) Revenue to include investment income
         (b) Transfer from another demand deposit account
         (c) Transfer of investment principal
         (d) Redeposit of returned check to include notice number

3. Prepare the Daily Cash Receipt - Bank Deposit Reconciliation Form SF 15.02.
   a. Prepare a listing of total checks and cash received.
   b. Prepare a listing of receipts issued and compare to total developed in procedure 3.a. Account for receipts number sequence and record on the form.
   c. Sort receipt forms, checks and cash within the sequence shown on the reconciliation form.
      Fund
      Demand Deposit Account Number
      Investment Principal
      Transfers
      Revenue, to include interest income
   d. Prepare a listing for each total required and record on the form. Total the form and compare to total developed in procedures 3.b.

4. Prepare the bank deposit slips for each demand deposit account.
   If more than one deposit to one account, enter a sequential number on both the deposit slips and the Daily Cash Receipt - Bank Deposit Reconciliation form.

5. Forward all deposit slips, cash and checks to the bank for deposit.
6. Distribute the Daily Cash Receipt - Bank Deposit Reconciliation form as follows:
   a. Original - Bookkeeper (Treasurer's Office)
   b. Duplicate - Bookkeeper (Treasurer's Office)
   c. Triplicate - Cashier's File.

7. Distribute Cash Receipt forms as follows:
   a. Original - previously presented to remitter
   b. Sorted Duplicate - with listing and remittance advice to bookkeeper (Treasurer's Office)
   c. Triplicate - with cashier in bound form

8. Duplicate copy of deposit slip is validated by the bank and forwarded to the bookkeeper (Treasurer's Office)

9. Review and verify the Daily Cash Receipt - Bank Deposit reconciliation form prepared by the cashier
   a. Verify cash receipt number sequence and compare amounts to the listing and reconciliation.
   b. Compare to validated bank deposit slip.
   c. Enter date deposit was verified by the bank on the reconciliation form.

10. Prepare entry to Cash and Investment Ledger.

11. Prepare entry to Investment Register

12. File original copy of the Daily Receipt - Bank Deposit Reconciliation form with the listing of total checks and cash received.


NOTE: A county writing a small number of daily cash receipts which make the sorting of receipt forms unnecessary for the expedient completion of the Daily Cash Receipt - Bank Reconciliation form, may substitute a two part cash receipt form for the three part form. The duplicate unsorted cash receipt form along with a listing of checks and remittance advices would be distributed to the treasurer's bookkeeper to be used when completing step 9 of the section. After completing step 9, the treasurer's bookkeeper will distribute to accounting the unsorted receipts and remittance advices.
Cash Receipts – Returned Checks

ACTION

1. Previously deposited check is returned to the Treasurer's office. Reasons may include non-sufficient funds, closed account, stale date, improper and/or incomplete preparation, and lack of endorsement.

2. Prepare pre-numbered Returned Check Notice form SF 15.21.
   a. Enter the following information on the form:
      (1) Payor name and address
      (2) Name of check writer, if other than payor
      (3) Date check was returned
      (4) Name of bank check was drawn on
      (5) Check number, amount and date
      (6) Reason for check return
      (7) Purpose of payment.
   b. Enter the following information on the second and third copies:
      (1) Demand deposit account and deposit slip number of original deposit transaction
      (2) Cash receipt number and amount recorded in original transaction
      (3) Fund and revenue category recorded in original transaction.

3. Void the treasurer's copy of the Cash Receipt slip by writing RETURNED CHECK AND Returned Check Notice number and date on the receipt.

4. Post the amount of the returned check to the Cash and Investment Ledger for that fund and the demand deposit account in which the check was originally deposited (procedure 2.b.(1)). The amount should be posted in RED and in PARENTHESES to clearly denote a negative number or deduction from receipt.

5. Distribute the Returned Check Notice form as follows:
   a. Original—Remitter of the returned check
   b. Duplicate—Accounting
   c. Triplicate—Treasurer's Office

6. Maintain suspense file with Returned Check Notice form attached to returned check. Determine appropriate follow-up with remitter; to include redepositing the check, and correspondence by letter and telephone at regular intervals.

7. Follow general cash receipts procedures to redeposit the returned check. Additional procedures are as follows:
   a. Record the Returned Check Notice number on the Cash Receipt form prepared for the redeposit
   b. Record the cash receipt number on the Returned Check Notice
   c. Transfer Returned Check Notice to a closed file.

PERFORMED BY

Bank
Bookkeeper
Bookkeeper
Bookkeeper
Bookkeeper
Cashier/Bookkeeper
Cash Receipts - Forms

Form SF-15 01

COUNTY BOARD OF EDUCATION

Cash Receipt

Date ____________________________ No ____________________________

Received From ____________________________ Amount $ ____________________________

Address ____________________________ □ Currency

□ Check No. ____________________________ Bank No. ____________________________

Purpose ____________________________

Signature ____________________________

<table>
<thead>
<tr>
<th>For Deposit In:</th>
<th>Demand Deposit Account</th>
</tr>
</thead>
<tbody>
<tr>
<td>Name Of Fund</td>
<td>Name</td>
</tr>
<tr>
<td>□ General Current Expense</td>
<td></td>
</tr>
<tr>
<td>□ Transfer From Demand Deposit Account</td>
<td>$</td>
</tr>
<tr>
<td>□ Transfer From Investment Principal</td>
<td>$</td>
</tr>
</tbody>
</table>

Type of Receipt:

□ Revenue $ ____________________________ □ Redeemed Check Notice No ____________________________

□ Transfer From Demand Deposit Account $ ____________________________ □ Returned Check

□ Transfer From Investment Principal $ ____________________________

Distribution:

No 1 - Remitter
No 2 - Treasurer's Bookkeeper
No 3 - Treasurer's Office
### COUNTY BOARD OF EDUCATION

Daily Cash Receipts - Bank Deposit Reconciliation

<table>
<thead>
<tr>
<th>Fund</th>
<th>Deposit Number</th>
<th>*Demand Deposit Account Number</th>
<th>Receipt Numbers (From To)</th>
<th>Amounts Received From</th>
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</thead>
<tbody>
<tr>
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<td>Investment Principal</td>
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<td>*Transfers</td>
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<td>Revenue</td>
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**Totals**

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* Necessary if More Than One Demand Deposit Account Exists Per Fund

**Distribution**

Copy #1: Treasurer's Bookkeeper
Copy #2: Accounting
Copy #3: Cashier

Prepared By ____________________________
RETURNED CHECK NOTICE

Date ____________________
Number ____________________

Payer ____________________
Bank ____________________

Maker of Check (If Not Payer) ____________________ Check Number ____________________
dated ____________________ for $ ____________________ in payment of ____________________

__________________________ has been returned for the following reason(s) ____________________

We would appreciate your immediate attention to this returned check. A self-addressed envelope is enclosed for your convenience.

Very truly yours.

For Internal Use Only

Fund ____________________
Deposit Number ____________________
Demand Deposit
Account Number ____________________
Receipt Number ____________________
Revenue Account ____________________
Amount ____________________

Redeposited Receipts No. ____________________
Date ____________________

Distribution
No. 1: Payer
No. 2: Accounting
No. 3: Treasurer’s Office

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Cash Expenditures - Accounts Payable

ACTION

1. Prepare checks and check register, based upon approved vouchers and attach supporting documentation.

PERFORMED BY
Accounting

2. Compare approved voucher(s) to check remittance advice and trace check to check register. The check register may be in the form of non-negotiable check carbon copies or a listing.

PERFORMED BY
Business Manager

3. Review expenditures and authorize president and secretary to sign checks and check register. Some counties may itemize expenditures in board minutes, thereby negating the need to sign the check register. However, the president and secretary are responsible for the following procedures:

a. Application of manual or facsimile signatures to the checks
b. Cancellation of vouchers by use of stamp or perforating equipment
c. Review of check register.

Based upon local school board policy, the business manager may be authorized to perform the above procedures (except for the manual signing of checks.)

PERFORMED BY
School Board

4. Distribute documents as follows:

a. Checks and check register – Treasurer
b. Cancelled vouchers – Accounting.

PERFORMED BY
School Board

5. Review checks and check register as follows:

a. Account for numerical sequence of all checks and mutilate signature area of voided checks.
b. Compare all checks to check register and manually sign or affix a properly authorized stamp on both copies of check register
c. Manually sign or assume responsibility for application of facsimile signature on checks.

PERFORMED BY
Treasurer

6. Distribute checks and registers as follows:

a. Negotiable checks – Vendors
b. Original check register – Accounting
c. Duplicate check register and voided checks – Bookkeeper.

PERFORMED BY
Treasurer

7. Prepare entry to Cash and Investment Ledger and file.

PERFORMED BY
Bookkeeper

8. File voided checks with paid orders.

PERFORMED BY
Bookkeeper
Cash Expenditures - Payroll

ACTION

1. Prepare checks and check register, based upon approved time sheets and/or time cards.

2. Review supporting documentation on a test basis and trace checks to check register. Sign register.

3. For counties using an imprest payroll account, request treasurer to prepare check for the net amount of the payroll to reimburse the payroll imprest account.

4. Forward checks and check register to school board for payment authorization and file payroll supporting documentation.

5. Review payroll expenditures and authorize president and secretary to sign checks and check register. It is recognized that many school districts will use facsimile signature plates for payroll checks. In addition, some districts may approve payroll expenditures in board minutes, thereby negating the need to sign the check register. However, the president and secretary are responsible for review of the check register and application of manual or facsimile signatures to the checks.

6. Forward checks and check register to treasurer.

7. Review checks and check register as follows:
   a. Account for numerical sequence of all checks and mutilate signature area of voided checks
   b. Compare all checks to check register and manually sign or affix a properly authorized stamp on both copies of check register
   c. Manually sign or assume responsibility for application of facsimile signature on checks.

8. Distribute checks and register as follows:
   a. Negotiable checks-Employee
   b. Original check register-Accounting
   c. Duplicate check register and voided checks-Bookkeeper.

9. Prepare entry to Cash and Investment Ledger and file.

10. File voided checks with paid orders.

PERFORMED BY

Accounting

Business Manager

Business Manager

Business Manager

School Board

President/Secretary

Treasurer

Treasurer

Bookkeeper

Bookkeeper
Cash Expenditures – Cash Transfers

ACTION

1. Transfer cash between demand deposit accounts or purchase an investment in accordance with adopted board policy.

NOTE: Routine cash receipt procedures are to be used for recording proceeds from the sale of investments.

2. Prepare Treasurer’s Check Voucher form SF 15.04.
   a. Enter the following information on the form if transferring cash between demand deposit accounts:
      (1) Treasurer’s check number
      (2) Amount of cash to be transferred
      (3) Date of preparation
      (4) Payee (identify account)
      (5) Accounting fund from which cash is to be drawn
      (6) Name and number of demand deposit account from which cash is to be drawn
      (7) Name and number of demand deposit account where cash transfer will be deposited
      (8) Purpose of transfer.
   b. Enter the following information on the form, if purchasing an investment:
      (1) Items a.(1) through a.(6), as previously described
      (2) Sequentially assigned investment number for each unique investment
      (3) Maturity date of investment
      (4) Effective annual yield rate based on interest
      (5) Amount of anticipated interest income
      (6) Total cost of investment
      (7) Information on investment bids solicited and received. Any documentation should be attached to the treasurer’s copy of the voucher.

3. Prepare treasurer’s check and check register

4. Forward Treasurer’s Check Voucher and check to treasurer for review and signature.

5. Review and sign the Treasurer’s Check Voucher and Treasurer’s Check. Forward both documents to secretary or president.

6. Review documents and sign check. Forward check to payee and check register along with Treasurer’s Check Voucher to the bookkeeper.

7. Prepare entry to Cash and Investment Ledger.

8. Prepare entry to Investment Register.

PERFORMED BY

Treasurer

Bookkeeper

Bookkeeper

Treasurer

President/Secretary

Bookkeeper

Bookkeeper
Cash Expenditures - Cash Transfer

ACTION

9. Distribute the Treasurer's Check Voucher as follows:
   a. Original - Accounting
   b. Duplicate - Bookkeeper's file.

10. Distribute the check register as follows:
    a. Accounting

PERFORMED BY

Bookkeeper

Bookkeeper
Cash Expenditures - Stop Payment Order

ACTION

1. Advised that a stop payment order on a check should be issued. Reasons may include errors, loss of check, failure of check to clear bank in a reasonable amount of time, and deficiencies in goods or services for which the check was issued.

PERFORMED BY: Treasurer

2. Prepare Stop Payment Order form SF 15.22.
   Enter the following on the form:
   a. Name and address of bank
   b. Demand deposit account number
   c. Date stop payment order issued
   d. Check information:
      (1) Check number
      (2) Date check was issued
      (3) Payee
      (4) Amount of check
      (5) Purpose of check.

PERFORMED BY: Bookkeeper

3. Request the bank to stop payment on the check. Note confirmation of the telephone conversation on the Stop Payment Order form and forward to treasurer for review and approval.

PERFORMED BY: Bookkeeper

4. Review and indicate approval by signing the Stop Payment Order. Return forms to the bookkeeper.

PERFORMED BY: Treasurer

5. Prepare entry to Cash and Investment Ledger.

PERFORMED BY: Bookkeeper

6. Distribute the Stop Payment Order as follows:
   a. Original-Bank
   b. Duplicate-Accounting
   c. TriPLICATE-Bookkeeper's file.

PERFORMED BY: Bookkeeper
Cash Expenditures - Forms

County Board of Education

Treasurer's Check Voucher

Date ________________  Fund ________________  Check No ________________

Payer: ____________________________  Amount $ ________________

Address: ____________________________

Disbursement From

Demand Deposit Account Name & Number ____________________________

Transfer To

Demand Deposit Account Name & Number ____________________________

Purpose: ____________________________

Or

<table>
<thead>
<tr>
<th>Investment Number</th>
<th>Maturity Date</th>
<th>Annual Yield Rate%</th>
<th>Anticipated Interest</th>
<th>Cost of Investment</th>
</tr>
</thead>
<tbody>
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</tbody>
</table>

TOTAL $ ____________________________

Treasurer's Signature ____________________________

Comments: ____________________________

______________________________

Distribution
No 1: Accounting
No 2: Treasurer's Bookkeeper

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Cash Expenditures - Forms

COUNTY BOARD OF EDUCATION

Stop Payment Order No. ____________________

Date ____________________

To:

Bank ____________________

Address ____________________

City ____________________  State _______  Zip _________

Please stop payment on the below described check and acknowledge

Check Information:

Checking Account No. ____________________

Check Number ____________________

Date ____________________

Payee ____________________

Amount $ ____________________

This (is) (is not) in confirmation of telephone conversation of ____________________ Date ____________________

with ____________________

______________________________

Authorized Signature

For Accounting use:

Fund ____________________

Expenditure Account Number ____________________

Distribution

No 1 - Bank
No 2 - Accounting
No 3 - Treasurer's Bookkeeper
Cash Control Procedures -
Cash and Investment Ledger

ACTION

1. Post all cash transactions on a daily basis to the Cash and Investment Ledger, form SF 15.03.
   a. A separate ledger will be maintained for each accounting fund.
   b. A supporting detail ledger will be maintained if there is more than one demand deposit account per accounting fund.
   c. The other transfers columns will be needed for those counties using multiple demand deposit accounts.

2. Compile source documents for posting to ledger:
   a. Daily Cash Receipts - Bank Deposit Reconciliation
   b. Returned Check Notice
   c. Check Register
   d. Payroll Register
   e. Treasurer's Check Voucher
   f. Stop Payment Order

3. Post the following information from the Daily Cash Receipt - Bank Deposit Reconciliation form to the Cash and Investment Ledger:
   a. Data of cash transaction
   b. Description
   c. Initials of bookkeeper
   d. Deposit numbers
   e. Consecutive receipts numbers
   f. Type of cash receipt:
      (1) Return of investment principal
      (2) Transfers from other demand deposit accounts
      (3) Revenue, to include interest income.
   g. Summary cash receipts total
   h. Decrease in investment control

4. Post summary receipt totals for each demand deposit account to second page of the ledger, if applicable.

5. Post applicable information, as required in procedures 3 and 4 above, from the Returned Check Notice form. Amounts will be written in red and in parentheses to note negative transactions.
Cash Control Procedures -
Cash and Investment Ledger

ACTION

6. Post the following information from the Check Register, Payroll Register or Treasurer's Check Voucher to the Cash and Investment Ledger:
   a. Date checks were signed
   b. Description
   c. Initials of bookkeeper
   d. Consecutive check numbers
   e. Type of Cash disbursement:
      (1) Purchase of Investment principal
      (2) Transfers to other demand deposit accounts
      (3) Other expenditures.
   f. Summary cash disbursements total
   g. Increase in investment control.

7. Post summary expenditure totals for each demand deposit account to the second page of the ledger, if applicable.

8. Post applicable information, as stated in procedures 6 and 7 above, from the Stop Payment Order form. Enter Stop Payment Order and number in description space. Amounts will be written in red and in parentheses to note negative transactions.

9. Foot and crossfoot Cash and Investment Ledger column totals.

10. Compare both cash and investment totals to accounting general ledger totals monthly.

11. File Cash and Investment Ledger and all supporting documentation.

12. Review Cash and Investment Ledger at the end of each month. Review supporting documentation on a test basis.

PERFORMED BY

Bookkeeper

Treasurer
Cash Control Procedures -
Daily Cash Control Report

1. Prepare Daily Cash Control Report, form SF 15.33, on a daily basis. The Cash and Investment Ledger is the source document for the following information requirements.

   a. Date
   b. Name of accounting fund
   c. Demand deposit account number
   d. Name of account
   e. Cash balance from previous report
   f. Total receipts for today
   g. Total expenditures for today
   h. Cash balance for total
   i. Comments as applicable
   j. Signature

2. Forward Daily Cash Control Report to treasurer for review and approval.


NOTE: This report is to inform the treasurer of the daily cash receipts, expenditures and balance by fund and demand deposit account. The treasurer may eliminate the report if in his/her opinion he/she can receive the information expeditiously directly from the Cash and Investment Ledger.
Cash Control Procedures -
Monthly Bank Reconciliation

1. Upon receipt of bank statement (unopened) from the bank, verify arithmetic accuracy
   performed by: Bookkeeper

2. Prepare a listing of deposits, cancelled checks and any other debit or credit memos included with bank statement and reconcile to the change in balance per bank statement. If correct, list balance per bank statement in Bank Reconciliation form SF 15.23.
   performed by: Bookkeeper

3. Arrange cancelled checks in numerical order and examine for endorsements, authorized signatures, and alterations of amounts.
   performed by: Bookkeeper

4. Determine and list outstanding checks by comparing cancelled check with the prior month's outstanding check list and the current month's check register. This listing of outstanding checks must include in numerical sequence the check number and amount. Indicate a total on Bank Reconciliation form SF 15.23.
   performed by: Bookkeeper

5. Prepare a list of deposits in transit (deposits entered on books but not on bank statement) by checking the deposits in transit from the prior month's reconciliation and the Cash and Investment Ledger to the bank statement. Enter deposits in transit including number and amount on bank reconciliation form.
   performed by: Bookkeeper

6. Examine bank statement for other charges and credits and determine that these are posted to cash ledger. For any that are not posted, compile a list and enter on bank reconciliation in the other category.
   performed by: Bookkeeper

7. Compute the cash balance by adding the reconciliation items and comparing this balance with the book balance.
   performed by: Bookkeeper

8. Sign and submit for approval.
   performed by: Bookkeeper

9. Review statement for completeness and make certain that any adjustments needed are recorded.
   performed by: Treasurer

10. File bank reconciliation with other reconciliations for the same account. Prepare and post adjustments to the Cash and Investment Ledger that are authorized by the treasurer and notify accounting.
    performed by: Bookkeeper
Cash Control Procedures - Forms

FORM SF 15.33

____________________ County Board of Education

Daily Cash Control Report

Date ____________________

<table>
<thead>
<tr>
<th>Fund</th>
<th>Demand Deposit Account Name/Purpose</th>
<th>Number</th>
<th>Previous Balance</th>
<th>Cash Today's Receipts</th>
<th>Disbursements</th>
<th>Balance</th>
</tr>
</thead>
<tbody>
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<tr>
<td>Totals</td>
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</tbody>
</table>

Prepared by ______________________
Date ______________________

Approved ______________________
Date ______________________

COMMENTS
Cash Control Procedures - Forms

Form SF-15 23

__COUNTY BOARD OF EDUCATION__

**BANK RECONCILIATION**

Fund ___________________

Bank Account Name and Number ____________________________________________

Balance Per Bank Statement $ ___________________

Add: Deposits in Transit - Number Amount

__________________________

__________________________

__________________________

Deduct: Outstanding Checks (Attach list with check numbers & amounts) ________________

Other Additions Or Deductions

<table>
<thead>
<tr>
<th>Explanation</th>
<th>Amount</th>
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<tbody>
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Treasurer's Balance $ ___________________

I hereby certify that the above information is correct to the best of my knowledge and belief.

Preparer's Signature __________________________ Date ____________________

Treasurer's Signature __________________________ Date ____________________
<table>
<thead>
<tr>
<th></th>
<th>JULY</th>
<th>AUGUST</th>
<th>SEPTEMBER</th>
<th>OCTOBER</th>
<th>NOVEMBER</th>
<th>DECEMBER</th>
<th>JANUARY</th>
<th>FEBRUARY</th>
<th>MARCH</th>
<th>APRIL</th>
<th>MAY</th>
<th>JUNE</th>
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<tbody>
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<td><strong>Projected Cash Receipts</strong></td>
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<td>Social Security - Employer</td>
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<td>Contracted Services</td>
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<td>Equipment Replacement</td>
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<tr>
<td>Total Projected Expenditures</td>
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<tr>
<td><strong>Ending Cash Balance</strong></td>
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</tbody>
</table>

A = July Beginning Cash Balance  
B = Equals Cross Total  
C = June Ending Cash Balance
## County Board of Education

**Projected Schedule of Short Range Cash Flow**

**For the Period** ____________ **TO** ____________

### Projected Cash Flow:

<table>
<thead>
<tr>
<th>Cash Receipts</th>
</tr>
</thead>
<tbody>
<tr>
<td>Local Sources</td>
</tr>
<tr>
<td>Property Taxes</td>
</tr>
<tr>
<td>Utility Taxes</td>
</tr>
<tr>
<td>State Sources</td>
</tr>
<tr>
<td>Federal Sources</td>
</tr>
<tr>
<td>Other Sources</td>
</tr>
</tbody>
</table>

### Total Projected Receipts

<table>
<thead>
<tr>
<th></th>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
<th>5</th>
<th>6</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>1200</td>
<td>1000</td>
<td>900</td>
<td>1200</td>
<td>4500</td>
<td>9000</td>
</tr>
</tbody>
</table>

### Cash Expenditures (Page 2)

<table>
<thead>
<tr>
<th></th>
<th>(Page 2)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Net Payroll</td>
<td></td>
</tr>
<tr>
<td>Accounts Payable</td>
<td></td>
</tr>
</tbody>
</table>

### Total Projected Expenditures

<table>
<thead>
<tr>
<th></th>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
<th>5</th>
<th>6</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>1250</td>
<td>800</td>
<td>975</td>
<td>1000</td>
<td>1225</td>
<td>1500</td>
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</tbody>
</table>

### Projected Cash Flow

<table>
<thead>
<tr>
<th></th>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
<th>5</th>
<th>6</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>50</td>
<td>300</td>
<td>-275</td>
<td>200</td>
<td>300</td>
<td>350</td>
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</table>

### Projected Cash Flow for Investment Purposes:

<table>
<thead>
<tr>
<th></th>
<th>(Month)</th>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
<th>5</th>
<th>6</th>
</tr>
</thead>
<tbody>
<tr>
<td>Beginning Cash Balance</td>
<td>1450</td>
<td>200</td>
<td>700</td>
<td>625</td>
<td>625</td>
<td></td>
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</tr>
<tr>
<td>Add Receipts From Previous Week</td>
<td>None</td>
<td>300</td>
<td>1100</td>
<td>900</td>
<td>1200</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Deduct Expenditures For This Week</td>
<td>None</td>
<td>800</td>
<td>1425</td>
<td>1000</td>
<td>1225</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Projected Cash Flow For Investment Purposes</td>
<td>500</td>
<td>-700</td>
<td>825</td>
<td>525</td>
<td>500</td>
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<td></td>
</tr>
</tbody>
</table>

### Projected Cash Available for Investments

<table>
<thead>
<tr>
<th></th>
<th>For Quarter</th>
<th>Periods Less Than A Quarter</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>200</td>
<td>200</td>
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<tr>
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<td>200</td>
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<td></td>
<td>700</td>
<td>825</td>
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<tr>
<td></td>
<td>525</td>
<td>500</td>
</tr>
</tbody>
</table>
Investments - General Procedures

ACTION PERFORMED BY

1. Develop investment policy in accordance with criteria set forth in this manual. County Board of Education

2. Initiate the investment procedure by preparing a Treasurer's Check Voucher for the withdrawal of funds from a demand deposit account. Treasurer

3. Post the following information to the Investment Register form 15.05, using Treasurer's Check Voucher as a source document:
   a. Date
   b. Description of investment
   c. Initials of bookkeeper
   d. Treasurer's check number
   e. Investment number
   f. Date of maturity
   g. Annual yield percentage
   h. Anticipated interest income
   i. Increase to investment control (total cost)
   j. Addition to investment control balance

4. Post the return of investment principal and interest income received to the Investment Ledger. Since all proceeds from investments (to include saving account withdrawals) will be payable by check to the county board of education, the source document for posting will be the Cash Receipts - Bank Deposit Reconciliation form. The information to be posted to the Investment Register is as follows:
   a. Return of investment principal:
      (1) Date
      (2) Initials of bookkeeper
      (3) Investment number
      (4) Date of maturity
      (5) Decrease to investment control (total cost)
      (6) Decrease to investment control balance
      (7) Data investment was terminated (on the line used to post the return of investment principal and on the line used to post the original investment.)

5. Foot and crossfoot columns and compare Investment Control Balance of Investment Register to Cash and Investment Ledger. Bookkeeper

6. Forward Investment Register and supporting documentation to treasurer for review and approval. Bookkeeper

7. Review and approve posting of investment transactions. Treasurer
Monthly Reports - Treasurer's Report

ACTION

1. Prepare the Treasurer's Report at the end of each month for submission to the county board of education.
   
a. General format should correspond to form SF 15.31, Treasurer's Report.
   
b. Purpose of the report is to show by accounting fund:
      (1) The total cash receipts and expenditures for the month
      (2) The cash and investment balances at the end of the month by location and description, i.e., demand deposit accounts, treasury bills, certificate of deposits, etc.
   
c. Procedures for preparing the report as follows:
      (1) Obtain prior month ending balances by fund from prior month's Treasurer's Report.
      (2) Record the current month's revenue and expenditure column totals of the Cash and Investment Ledger by fund in the appropriate columns of the Treasurer's Report.
      (3) Add prior month Treasurer's Report fiscal year to date revenue and expenditures to this month's totals and record in appropriate columns of the Treasurer's Report.
      (4) Add this month's revenue to prior month's ending fund balance; substract this month's expenditures to arrive at current month ending fund balance.
      (5) The total demand deposit balance and the investment balance on the Cash and Investment Ledger should be recorded under "Current Month Ending Fund Balance," "In Cash" and "In Investments".
      (6) Specify cash and investments by location in lower portion of Treasurer's Report. Totals by location must agree with totals by fund.

2. Forward all documents to treasurer for review and approval.

3. Review and indicate approval by signing the Treasurer's Report.

4. Return supporting documentation to bookkeeper for filing and submit Treasurer's Report to county board of education.

5. The annual Treasurer's Report will be the last monthly report for the fiscal year.

PERFORMED BY

Bookkeeper

Bookkeeper

Treasurer

Bookkeeper

Treasurer
Monthly Reports - Treasurer's
Statement of Investments Outstanding

ACTION

1. Prepare the Treasurer's Statement of Investments Outstanding at
   the end of each month for submission to the county board of
   education.

   a. General format should correspond to form SF 15.32, Treasurer's
      Statement of Investments Outstanding.

   b. Source document for all information is the Investment Register.

   c. Column totals for cost of investment and anticipated interest
      must agree with the Investment Register totals.

2. Forward statement and Investment Register to treasurer for review
   and approval.

3. Review and indicate approval by signing the Treasurer's Statement
   of Investments Outstanding.

4. Return Investment Register to Bookkeeper for filing and submit
   Treasurer's Statement of Investments Outstanding to county board
   of education.

PERFORMED BY

Bookkeeper

Treasurer
<table>
<thead>
<tr>
<th>Fund</th>
<th>Prior Month Ending Fund Balance</th>
<th>Revenue</th>
<th>Expenditures</th>
<th>Current Month Ending Fund Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>This Month</td>
<td>Fiscal Year To Date</td>
<td>This Month</td>
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</tbody>
</table>

**TOTALS**

Specify Cash and Investments By Location

**Monthly Report - Forms**

**Treasurer**
Treasurer's Statement of Investments Outstanding

<table>
<thead>
<tr>
<th>Date</th>
<th>Number</th>
<th>Type</th>
<th>Maturity Date</th>
<th>Rate of Interest</th>
<th>Cost of Investment</th>
<th>Anticipated Interest</th>
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</thead>
<tbody>
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Totals

201

Treasurer
RECORDS RETENTION

The below listing is a guide to records retention, it may require adjustment to meet your specific needs. Legal counsel is advisable for any item not listed.

Maintain Permanently

Audit Reports

Chart of Accounts

Cancelled Checks of Important Payments:

Taxes

Purchase of Property

Special Contracts

(After audit, these checks should be filed with the papers pertaining to the transaction).

Correspondence

(Legal and important matters only.)

Deeds

Depreciation Schedules (if any)

Employee Personnel Records

Financial Statements:

Annual Financial Reports

Retirement Reports

General Ledgers

Insurance Records, Accident Reports, Claims, etc.

Minute Books

Payroll Records

Pension Records

Property Records
RECORDS RETENTION
(Continued)

Salary Schedules
Tax Returns and Reports
Worker's Compensation Claims

Maintain 10 Years

Budget Documents
Internal Audits (Including School Audits)
Journals (unless retained in another record):
   Payroll distribution
   Accounts Payable Distribution
   Receipt Distribution
Inventories of Equipment and Supplies
Purchase Orders
Invoices (including Receiving Information)

Retain 7 Years

Accident Reports/Claims of Settled Cases
Cancelled Checks (see Permanent)
Contracts/Leases (Expired)
Monthly/Quarterly Financial Reports
Project Completion Reports

Retain 3 Years

General Correspondence
Insurance Policies (Expired) (unless on litigation)
Property Appraisals
RECORDS RETENTION
(Continued)

Retain Until Audited

Bank Reconciliations
Vendor Correspondence
Duplicate Deposit Slips
Requisitions
Scrap Sales and Auction Records
Excess Levy Information (After last year is audited)

Other

Bond Issue Records (Until issue is expired)