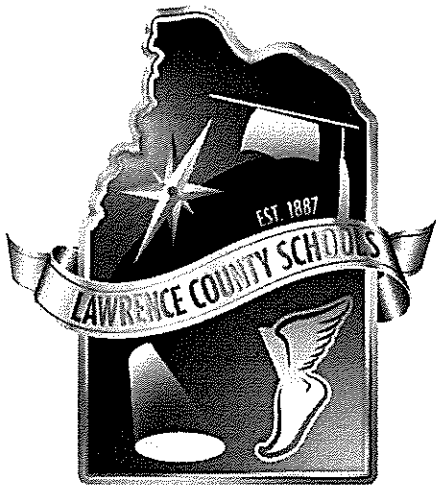


FINANCIAL PROCEDURES FOR THE LAWRENCE COUNTY BOARD OF EDUCATION



*Excellent Instruction, Every Class,
Every Child, Every Day*

2/6/2019

FINANCIAL PROCEDURES FOR THE LAWRENCE COUNTY BOARD OF EDUCATION

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INTRODUCTION

LAWRENCE COUNTY BOARD OF EDUCATION ACCOUNTING REGULATIONS FOR SCHOOLS

The position of Principal carries with it the full responsibility for all financial matters relating to the school. It is imperative that the Principal gives his/her personal attention to the collection, expending, reporting, and overall supervision of financial activity. The Principal has the responsibility for collecting and disbursing all monies in a manner approved by the Board of Education and in accordance with generally accepted accounting principles and procedures. The purpose of this manual is to assist the local board of education in establishing financial policies and procedures for financial operations. The local school board has a variety of requirements for overseeing the financial activity of the Lawrence County School System subject to the following requirements:

Generally accepted accounting principles will not be diminished.

Compliance with state and federal laws will be maintained.

Internal accounting controls will allow the tracking of financial transactions to the responsible individual.

The following are some general rules regarding the financial affairs of the schools. These rules, as well as the accompanying procedures and policies, will be subject to continual audit by the Business Office and the State Examiners of Public Accounts.

(1) All money collected at the school for any purpose must be receipted and deposited in the school account on a timely basis. (Exceptions may be made for some fundraising activities conducted by Parent-Teacher organizations.)

(2) All expenditures must be paid by check and supported by a valid invoice based on a purchase order issued and signed by the Principal prior to the purchase being made. All purchases must conform to the policies of the Board of Education and the State Bid Law, when applicable.

(3) Bank statements must be reconciled monthly.

(4) Monthly financial reports reflecting accurate balances and activities of the accounts of the school must be reviewed and approved by the Principal.

(5) Any school entering into a loan must attain the written approval of the Superintendent and Board of Education.

(6) Schools must conform to all Board policies concerning local school funds and activities.

The Principal must be familiar with all local school financial policies so that he or she will not permit practices contrary to the policies. The Principal is directly responsible in the handling of monies received at the school. It is the ultimate responsibility of the Principal for any shortages resulting from the failure to follow, or to require others to follow, the financial procedures for the handling of school monies. The Principal should work with members of the central administration staff who have general supervision of particular functions. The Accounting Department or the Chief School Financial Officer should be consulted if accounting problems are encountered. The Alabama Department of Education and the State Examiners of Public Accounts retain the authority to require local boards of education to modify forms and procedures for local school financial operations.

Lawrence County Board of Education Overview of Accounting Procedures

The following guidelines and regulations pertain to the handling of financial records for schools under the supervision of the Lawrence County Board of Education.

The computerized accounting system is designed to record the receipts and disbursements of each school and to establish control measures over cash and other assets. The local school practices the 'Cash Basis' method of accounting.

All monies received from any source in or about the school by any employee or group is regarded as School Funds.

Funds are received, receipted, deposited, and then recorded in the system at the school on a daily basis.

Expenditures are incurred only under the authorization of the Principal. Such authorized expenses are paid by checks disbursed at the local school level.

The activity at the local school is summarized at the end of every month and compiled into monthly financial statements. The financial statements report on transactions that affect accounts throughout the month. These monthly financial statements are submitted to the Board of Education according to a scheduled date each month.

The monthly financial reports serve as the source of information necessary for the Principals to properly manage the schools. Because records are the basis of the monthly financial reports, it is essential that each school's records are accurate, current, and they exhibit the true financial position of the school funds.

LEGAL COMPLIANCE GUIDELINES

II. LEGAL COMPLIANCE GUIDELINES

The funds maintained at the local schools can generally be divided into two major categories:

1. **Public Funds** -- referred to as Fund 12
2. **Non-Public Funds** -- referred to as Fund 32

Various factors must be considered in determining the proper classification, which affects the degree of expenditure restriction.

A. **Public Funds** -Restricted to the same legal requirements as Board funds.

Funds are generally classified as public funds when the following criteria are met:

- Money generated school-wide
- Money that can be used for all students
- Money controlled by the Principal or any school employee

Examples of public funds:

- **General Fund**- This activity generally consist of vending machine commissions, proceeds from school fundraisers (school pictures, coupon books, etc.), student parking, appropriations from the Board, interest income, and other miscellaneous revenues. Its primary purpose is to pay for the general operations for the school and is totally controlled by the Principal.
- **Athletic** – may consist of income from gate receipts, parking at athletic events, advertising commissions, game program sales, and donation from athletic Booster clubs. Separate accounts may be established for individual sports, if desired. Expenditures include athletic uniforms, equipment, and supplies; membership dues to athletic organizations; registration fees for coaching clinics; travel and transportation; game officials, and expenditures related to athletic events, including expenses for practicing and preparing for athletic competitions and exhibitions.
- **Concession and Student Vending** – may consist of concessions operated by the school at athletic events and vending machines or concessions for students operated at the school during the school day.

- Fees – school imposed course fees for certain non-required academic courses, field trips, workbooks, and supplemental instructional materials. These funds are used to cover the costs associated with the course or purpose for which the funds are collected.
- Locker Fees – funds collected from students that are used to cover the costs associated with maintaining the student lockers.
- Faculty Vending – consists of funds collected and used for items sold in faculty lounge areas that, although not assessable to students for the public, are totally controlled by the Principal.
- Appropriations - funds such as maintenance, school allocation, helping school tag revenues, legislator's donations, and other fees that are sent to the local schools to pay for expenditures incurred at the local school level.

B. Non-Public Funds- restricted for expenditures subject to the intent and authorization of the organization's Sponsors and Officers and not used for general operations of the school. **The Principal does not direct the use of these funds but does have the authority to prohibit inappropriate expenditures.**

Non Public Funds can become subject to the same expenditure restrictions as public funds if separate accounting records are not maintained for each of the non-public funds.

Funds are generally classified as non-public funds when the following criteria are met:

- Money generated for a particular group
- Money used for that particular group
- Money controlled by the students and/or a parental organization

Examples of non-public funds are:

- Clubs– The participants often impose their own fees for participation in these clubs and often conduct fund raising events. Student organizations are self governed by officers elected by the participants.
- Courtesy (Faculty) -Money collected from faculty/staff to purchase flowers or gifts.
- Other School Related Organizations – Fundraisers conducted by booster clubs usually for specific activities.

C. Public and Non-Public Funding

Some funds may be set up as both public and non-public funds. The determining factor in such situations is dependent upon who has control over how the money is spent.

Examples of public and non-public funding are:

- Donations – Donations given for the entire school's use, such as the purchase of computers would be public. Donations given to an athletic booster club controlled by boosters may be a non-public fund. A letter from the donor should be requested stating how the donation should be used.
- Fundraisers – Fundraisers controlled by the teachers or Principal are considered public funds. Fundraisers controlled by a student group or booster club may be considered as non-public.
- Accommodations – A temporary holding account designed for fundraising or special drives. Example: Computer drive for the library may be public whereas a candy sale sponsored by the athletic booster club may be considered non-public.
- Athletics – This could be set up both as public and a non-public fund. For example, gate receipts from athletics would be a public fund. However, an athletic booster club controlled by officers of the club may be considered non-public funds. Documentation (minutes) should be kept of club meetings.

Regulations concerning public and non-public funds are as follows:

- 1.) Public funds **cannot** be transferred to non-public accounts. If funds are transferred from public to a non-public account, then funds are considered commingled and the non-public account becomes a public account.
- 2.) Non-public funds can be transferred to a public account. However, once transferred, they become public funds incurring all the legal restrictions. .
- 3.) Food items, meals, coffee and cups, and expenses for flowers are all **unallowable** expenditures from a public account.
- 4.) Food can only be purchased from public money for the following reasons:
 - The meetings are open to the public.
 - If a meeting goes past the dinner hour and it would impede the progress of the meeting to stop.
 - If food (such as a pizza party) is purchased for students to reward, motivate, or act as an incentive for instructional purposes.
 - Pre-game meals and overnight expenditures if paid out of athletic accounts for players and coaches only.

- Athletic Banquets (athletic activity).
- 5.) Do not spend public money for teacher meals, personal items for faculty and/or staff, or for flowers, cards or food when it relates to an illness or death for faculty, staff or students.
 - 6.) Membership dues for the local athletic association must be paid from an athletic account.
 - 7.) Public funds may be expended for the recognition of significant contributions to Education in Alabama and to promote educational excellence by students, faculty, staff, and the public. Recognitions shall be in the form of trophies, plaques, academic banquets, and other honors that promote academic excellence in the public schools of Alabama and recognize special deeds that strengthen public education in Alabama. Constitution of Alabama of 1901, Amendment No. 558, Amendment of Section 94.
 - 8.) **If in doubt, consider it PUBLIC FUNDS.**

RECEIPTING MONEY

III. RECEIPTING MONEY

A. Deposit Procedure

- At the end of each day, all monies on hand in excess of your petty cash should be deposited with the bank.
- A deposit slip should be prepared in duplicate, listing each check separately, by recording the issuer of the check and the amount or running an adding machine tape.
- The original and the duplicate slip should accompany the deposit to the bank to be validated.
- The bookkeeper and/or principal should check the accuracy of the bank's validation **before** leaving the bank.
- The duplicate deposit slip should be returned to the school and used to verify the entry made in the Cash Receipt Journal.
- Daily receipts should be totaled and should match the total of the deposit slip.
- All money is to be deposited in a bank to the credit of one account.
- Do not cash checks with school funds. Deposit funds intact.
- The bookkeeper and/ or Principal is responsible for taking the money to the bank daily.

BANK ACCOUNT

A school should have no more than one checking account. Establishing separate bank accounts is not necessary to avoid co-mingling of public and non-public funds. Funds not needed for current operations, whether invested in CD's, money market accounts, or savings accounts, must be recorded in the school's accounting records and included in the school's financial statements. School funds must be maintained in a Qualified Public Depository (QPD). A QPD is an Alabama banking institution that provides protection for school funds under the Security for Alabama Funds Enhancement Program (SAFE), administered by the Alabama State Treasurer's office. At the end of each fiscal year, the bank should be required to provide a letter confirming that all school funds are listed on the bank's records as SAFE Program Accounts.

B. Acceptance of Checks

All checks issued to the school should have adequate information on the checks before being accepted in the school. This information is necessary should an insufficient funds check be issued to the school and need to be turned over to the District Attorney for collection.

- Name, address, and phone number of issuer should appear on the front.
- The check should display a current date. (no postdated checks)
- The check should be made payable to the school.
- A two party check should **never** be accepted.
- The check must be signed.
- The back of the check should have the proper endorsement stamp prior to being deposited.
- The long hand written amount of the check should be used to determine the amount of the check **not** the numeric written figure.
- If a company's check is received, an owner's name will need to be noted on the check in case the check is returned.

- The school office should **never** cash a check.
- Whenever possible, a driver's license number should be written on the check.

C. Cash Receipts

On a daily basis all monies received must be receipted in the NextGen Accounting Software Receipt Module with a pre-numbered receipt returned to the Teacher/Sponsor. In the absence of the Bookkeeper, a cash receipt journal should be used with pre-numbered cash receipts.

All funds **must** be deposited on the day in which they are received according to the deposit policy. Schools may establish a daily cut-off time after which funds will not be received and receipted.

Receipts are never to be destroyed or changed. Do not use correcting fluid or erasures for mistakes. If a mistake is made, write **VOID** on the receipt and staple it to the back of the receipt sheet.

Receipts are only to be issued when money is received. Under no circumstances are receipts to be issued in advance. If time does not permit proper receipting, money should not be accepted.

When monies are received, a cash receipt should be prepared and the original is to be given to the person making the payment. The person making the payment should wait for a master receipt to be prepared and verify the information on the master receipt before leaving the office. The person receipting the money must **never** write a receipt to his/herself.

The check stub or copy of the check received from a business must be retained for audit purposes.

The Principal is directly responsible in the handling of monies received. It is the ultimate responsibility of the Principal for any shortages resulting from errors or otherwise in the handling of school monies.

D. Teacher Receipts

Each teacher/sponsor will be issued a **pre-numbered** individual receipt book/sheet to record all funds collected from students in his/her class and/or activity. Teacher receipts should be completed and issued in numerical order at the time funds are received. Teacher receipts cannot be pre-signed and must contain an original signature of the person receiving the funds. A signature stamp is not acceptable. A teacher/sponsor is not to have more than one receipt book/sheet at a time, unless approved by the Principal.

The following procedures are recommended:

- 1.) A Teacher Receipt should be issued after counting or verifying the amount of the receipt at the time the funds are actually received.
- 2.) The receipts must be written in the following manner:

- a. Date – The date on which monies are received.
 - b. Received From – Name of student from which monies are received. (Receipts must always be written to student. A teacher must never write a receipt to his/herself.)
 - c. Activity – the activity to which the monies are to be applied.
 - d. For – The purpose for receiving monies.
 - e. Cash or Check - Indicate if the funds are cash or check.
 - f. Amount – The dollar amount written in numerals.
 - g. Received By – Initialed by the teacher/sponsor receiving monies.
- 3.) The original teacher receipt should be handed to the individual delivering the funds.
 - 4.) Voided receipts must be retained with the receipt book.
 - 5.) Do not use correcting fluid or erasures for mistakes.
 - 6.) The funds received must be secured.
 - 7.) Do not cash checks with the funds received.
 - 8.) No money should be left in the classroom overnight. The teacher is responsible for all monies collected until turned in to the office.
 - 9.) The teacher receipt book or record and the funds collected should be taken to the office on a daily basis. The bookkeeper should reconcile monies received to receipts written from the teacher receipt.
 - 10.) **The teacher should wait for a Master Receipt to be prepared and verify the information on the Master Receipt before leaving the office.**
 - 11.) The teacher should retain the original Master Receipt.
 - 12.) Do not hold funds until all funds for an activity, fund-raiser, or other purposes are collected. The school is required to make timely deposits according to school board policy.
 - 13.) Teacher receipt books containing the receipt copies and unused receipts should be returned to the Principal at the end of the school year or earlier.

Teacher/sponsor receipt books/sheets must be kept as a permanent record. If a receipt book/sheet is lost, the person to whom the book is issued should submit a written explanation to the Principal. This explanation should be initialed by the Principal and filed in numerical order with the other student receipt records.

Each Principal has the option of waiving the requirement to write a receipt to each student in a class when the amount being collected from each person does not exceed five dollars (\$5.00). Anything (such as field trips, school store supplies, etc.) can be receipted on this log. The teacher should complete and submit the 'Receipt Log of Less Than \$5.00' to the office along with the receipt book. The teacher/sponsor receipt book and the Receipt Log of Less Than \$5.00 should be filed together at the end of the fiscal year for audit purposes.

E. Refunds

The term refund as used here refers specifically to refunds from vendors and/or refunds for expenditures made or to be made on the school's books. It is imperative that a refund received by the school be handled properly, to avoid inflating an expenditure or revenue.

Receipting the Refund on computer:

The refund should be receipted in the NextGen Receipt Module. The credit should be made to the expense account (decreasing the expense) to which the original payment was made.

NOTE: If the refund is received for an expense that occurred in a previous fiscal period, the refund should be coded as other revenue and handled in the normal fashion.

F. Returned Checks

- 1.) Proper notification should be made to the parents and students that appropriate action will be taken in prosecuting bad-check writers. A notice should be in the school handbook given each school year and proper notice posted in the school office.
- 2.) When accepting checks, if possible, a driver's license number should be referenced on the check. Caution employees to not accept unsigned, post-dated or counter checks.
- 3.) Contact the writer of the bad check and give them ten (10) days to respond. If the bad check amount plus service charge is not paid during that time, begin the procedure to turn the bad check over to the District Attorney's Worthless Check Unit.
- 4.) Log the check in a "Bad Check Log", note the date received, amount, and name of check writer. Then, several things need to be determined to meet District Attorney requirements, refer to the Guidelines for Worthless Checks. The Principal should immediately send a "Statutory Notice" by certified or registered mail, addressed to the check signer (not the name in the top left corner of the check). This alerts the bad-check writer that they have ten (10) days to pay the amount plus a service charge prescribed by law. If the certified letter is returned to you, no waiting period is required. Periodically names of bad check writers should be distributed to all employees receipting cash at your school so that repeat offenders can be stopped.
- 5.) If the bad check amount plus service charge is not paid within ten (10) days of the confirmation of receipt of the letter, a Worthless Check Information form is completed (for each bad check). The original check, the certified mail receipt, the return receipt signature card and a copy of the "Statutory Notice" should be sent to the Lawrence County District Attorney's office.
- 6.) The bad-check writer will be notified by the Unit and will be given the opportunity to voluntarily pay the total amount owed (which will then include a D.A. fee). The collection of the check amount fees is now the responsibility of the D.A.'s office.
- 7.) When a student, who is a minor, writes a bad check, contact the parents or guardian before sending the "Statutory Notice".
- 8.) When a cash payment is received for an insufficient funds check, these monies should be deposited separately.

- 9.) If collection has not been made within the same month in which the check is returned, the check should be carried as an 'other reconcilable item' on the bank reconciliation report until it is collected.
- 10.) An individual that issues two insufficient funds checks in a given year should be placed on a risk list and dealt with on a cash only basis for the remainder of the school year.

- **District Attorney's Office**

**ERICK JETT
LAWRENCE COUNTY
DISTRICT ATTORNEY**

GUIDELINES FOR WORTHLESS CHECKS

- 1.) The transaction must have taken place in Lawrence County.
- 2.) All checks must be dated less than one year prior to obtaining a warrant. We request that you obtain a warrant within 60 days of the check date.
- 3.) All worthless checks must be marked or stamped:
 - a. Insufficient Funds, or
 - b. Account Closed, or
 - c. No Account
- 4.) No checks will be accepted that are marked or stamped:
 - a. Stop Payment (or equivalent wording), or
 - b. Uncollected Funds, or
 - c. Refer to Maker
- 5.) No Checks will be accepted that are:
 - a. Hold checks, or
 - b. Post-dated checks, or
 - c. Two-party checks
- 6.) No complaints will be accepted nor warrants issued involving checks upon which you have accepted partial payment.
- 7.) The statutory 10 days notice must be mailed by registered mail or certified mail to the address on the check or the address given by the maker at the time of issuance of the check. A certified letter is not required for checks stamped CLOSED ACCOUNT.
- 8.) You must furnish the following to file a complaint:
 - a. Original check (no copies), and
 - b. Certified/registered mail receipt, or
 - c. Return receipt request card (green signature card)

G. Transfers

Public funds **cannot** be transferred to non-public accounts. If funds are transferred from public to a non-public account, then funds are considered commingled and the non-public account becomes a public account.

Between Activities

Transfers made between activities at the local school should be made only with the permission of the Teacher/Sponsor and with the Principal's approval. Transfers of this nature should be processed only if the money is to be moved permanently and not as a loan. A 'Transfer Voucher' should be completed and turned in to the Bookkeeper for processing. The Bookkeeper should check the balance in the activity that monies are being transferred from, to ensure funds are available. When entering a transfer in the computer, cash will be moved between public and non-public funds.

Between Local School and Central Office

Transfers received from Central Office should be receipted in the Cash Receipt's Journal using journal number, ACTV 12-4-9230-000-CCTR-7101-0-0000-(0000,1001,3600,5005,3000,3003). Examples of transfers from Central Office are School Allocation, Helping School Tags, Instructional Fees, Library Enhancement, Professional Development & Technology.

Transfers from the local school to Central Office are remittances for salaries and substitute pay as well as fuel for extra bus trips. Checks for Central Office transfer out journal number for Payroll, ACTV 12\32-5-9910-923-CCTR-7101/7501-0-9700-0000, Fuel, ACTV 12\32-5-4150-391-CCTR-7101/7501-0-4400/4500-0000. Other checks sent to the Central Office are for expenses, **not** transfers.

H. Journal Entries

Journal Entries are used to correct posting entries, deal with NSF checks, and to post the monthly checking account interest.

All gate change for any event should be done using one account number.

If a Journal Entry is made between public and non-public funds it is necessary to move the cash between the funds as well.

It is not necessary to receive permission from Central Office to process a Journal Entry. However, if you are uncertain or uncomfortable with the process please contact the local school accounting office for assistance. If a Journal entry is done incorrectly contact the Central Office.

I. School Income

1. Student Fees

State laws and administrative rules of the State Board of Education restrict the collection of fees from students:

Alabama Code 16-13-13 Fees for Courses. It is the intent of the Legislature that no fees shall be collected in the future in courses required for graduation. In courses not required for graduation, local school boards may set reasonable fees for courses requiring laboratory and shop materials and equipment, provided, however, that such fees shall be waived for students who cannot afford to pay the fee. Any funds collected in fees shall be spent on the course for which the fee was levied. This section shall not be construed to prohibit community groups or clubs from fundraising activities, provided, however, those students shall not be required to participate in such fundraising activities.

Alabama Code 16-6B-2 Core Curriculum. (a) The following words and phrases used in this section shall, in the absence of a clear implication otherwise, be given the following respective interpretations: (1) **REQUIRED COURSES.** Courses which are required to be taken by every student enrolled in public schools in the State of Alabama.

Alabama Code 16-10-6 Incidental fees in elementary schools. No fees of any kind shall be collected from children attending any of the **first six grades (K-5)** during the school term supported by public taxation; provided, that any county or city board of education shall be authorized to permit any school subject to its supervision to solicit and receive from such children or their parents or guardians voluntary contributions to be used for school purposes by the school where such children are attending; provided further, that the provision of this section shall in no way affect or restrict the right or power of a school board to fix and collect tuition fees or charges from pupils attending schools under the jurisdiction of school board but who live outside the territory over which such board has jurisdiction.

2. Donations and Voluntary Contributions

Voluntary contributions may be requested for various items purchased by the school that are used by students in academic courses and classes including workbooks, science lab materials, supplemental instructional materials, lockers, sheet music, and other academic purposes. Donations may also be requested for specific school purchases, including janitorial products, cleaning supplies, paper products, copier expenses, software maintenance, and other school purposes. The voluntary nature of the contribution must be clearly stated in the request for the contributions. **Non-Payment of requested contributions cannot be used against a student and the student must be provided the same instructional items as if payment was made on behalf of the student.**

The Principal should approve requests to collect school fees, contributions and donations.

State Ethics ACT

The Principal and other employees should adhere to the State Ethics Act, particularly Code of Alabama (1975), Section 36-25-5, which provides that “no public official or employees shall use an official position or office to obtain direct personal financial gain for him/herself, or his/her family, or any business with which he/she or a member of his/her family is associated unless such use or gain is specifically authorized by law.” Section 36-25-5 provides that “expense associated with social occasions afforded public officials and employees shall not be deemed a thing of value within the meaning of this section or prohibited thereby.” There is general agreement that the acceptance of items donated to the school such as pens, pencils and note pads, which are distributed for advertising purposes, would not violate the Ethics Act as long as such items are used by the school and are considered to be the property of the school. This section has been generally interpreted to mean that public officials or employees should not solicit or accept a thing of value that would influence their official actions.

3. Fundraisers

The Principal must approve each school fundraising activity conducted by students, teachers, school employees, or school-related organizations. The local school board may exempt school-related organizations from this requirement if the activity of the organization is not under the control of the Principal.

Before approving a fundraising activity, a Principal **should consider the safety of students involved in the activity.** Standing on roadways at stop signs and other traffic signals is not permissible because it is a safety hazard for students. Also, students must not be involved in any door-to door solicitations or sales.

Fundraisers may not involve the sale of foods of minimal nutritional value during the school day.

The potential profitability for the efforts expended on a fundraising activity should also be considered. Students will not be allowed to sell items or products during instructional time.

Approved fundraising activities must comply with financial procedures for school funds, including:

- a. All funds collected must be delivered to the Principal's office for a Master Receipt. Do not cash checks from collections.
- b. Income from fundraisers must be deposited on a timely basis. Teachers and Sponsors of fundraisers should be reminded not to hold fundraiser income until the fundraising project is complete.
- c. All fundraising expenses, including sales awards to students, must be presented to the Principal for payment by check.
- d. **A school employee cannot receive a gift or gratuity from the fundraising vendor.**

Within a reasonable time after completion of the fundraising activity, a form should be submitted to the Principal that documents the result of the activity.

Any funds raised by a group associated in any way with the school should be under the control of the school Principal and be an **integral part** of the school's accounting system with the same constraints and requirements of other accounts of the school.

Procedures for Fundraisers

A '**Fundraiser Authorization Form**' must be completed and approved by the Principal at least 30 days prior to the activity. A '**Report of Fundraising Activity**' must be completed at the conclusion of the activity and filed for audit purposes.

A school wide fundraiser is defined as a fundraiser that covers all grades with the proceeds benefiting general purposes. Proceeds from school sponsored fundraisers are for school purposes only.

Each fundraiser/sale should be organized as follows:

1. One person should be designated to be in charge of the fundraiser/sale.
2. A separate 'Teacher Control Sheet' will be maintained by each individual Teacher to account for the items to be sold by the students.
3. As money is submitted by the students to the Teacher, all receipting procedures as outlined under 'Receipting Money' must be followed. These receipts must also be recorded on the Teacher's control sheet, along with any unsold merchandise returned to the designee in charge of the sale. The designee must reconcile the total money

collected and merchandise returned to the total number of merchandise originally issued.

4. The school should work with the vendor and request the vendor to provide the rewards for the students. The school is not allowed to give **CASH** prizes from public or nonpublic funds. When planning the fundraiser the Principal may approve additional incentives from school funds such as gift cards, electronics, limo/lunch excursions, etc.
*If an individual pays an entry fee / admission fee (example: golf tournament) the school may award cash prizes.
5. Profits received from all fundraisers in the form of Gift Cards should be treated as CASH and classified as Public Funds.
6. The sale of raffle tickets is prohibited according to the AG opinion # 89-168 because it is considered a form of gambling. Examples of raffles are scratch cards, cow patty drops, and any games of chance.
7. Athletic Camps held as a fundraiser on school campus must be classified as Public Funds.

4. Commissions and Vending

The local school may enter into contracts with vendors in which the vendor will issue the local school a check representing profits from a particular activity. The local school bookkeeper does not issue a purchase order or a check to the vendor, nor does the bookkeeper receipt the monies collected at the local school. For these reasons it is in the schools best interest to contract with vendors on a commission basis.

The check stub or copy of the check issued for commissions should be kept on file at the local school for audit purposes.

All vending machines must be full service. The vendor is responsible for extracting the money from the machines and issuing the local school a commission check.

A vending contract should require the vending company to furnish statements that identify the count of items stocked in the machine with each delivery. A school employee will verify the stocked items. The use of the statement of stocked items to calculate the expected profit from the machines will determine if the school is receiving the expected income from the vending company.

Because the vending machines are on public property using electricity paid with public funds, as well with the Principal (a public employee) directing the use of the vending machine proceeds, the profits are considered Public Funds.

5. Concessions

Concessions include event concessions, school concessions, and school stores. Because all concessions involve cash, and neither cash receipts nor tickets are used to control the exchange of money, proper accounting for the sale products and income is essential.

Internal Control Procedures

The following procedures need to be followed when establishing a school store and/or operating concessions or vending machines at a school or any athletic event:

Two people should count the cash collected each day before it is turned in to the Bookkeeper (then reconciled with the Bookkeeper). A 'cash count' sheet should be signed by both individuals counting the collections.

If cash registers are used, the register tape should be reconciled to receipts and deposits and attached to them.

Deposits should be made on a daily basis.

Deposit funds intact. Do not cash checks from concession funds.

Do not make payments from cash collected. Payments must be made by check.

A separate activity code for school vending (concessions) should be used to track receipts and disbursements (separate from school supplies). Receipts and disbursements should be reviewed on a regular basis to determine if expected profit margin is being achieved.

A master receipt should be issued by the bookkeeper after counting or verifying the amount of funds received.

The person presenting the funds for receipt should wait for a master receipt and verify the information on the master receipt before leaving the office.

6. Admissions/Ticket Sales

Tickets should be sold **at all events where admission is charged**. Admission events include football, basketball, baseball, softball, volleyball, track, and other athletic events, as well as beauty pageants, dances, theatrical performances, talent shows, carnivals, festivals, and other school-related events. Proms and other events are excluded when advance admission payments are receipted on a teacher receipt sheet and no admission is collected at the door. The use of tickets for admission events, when properly managed, assures that entrants to events paid the admission fee and that all admission charges are deposited in the school's bank account. Pre-numbered tickets may be printed for a specific event or may be sold from a roll of generic tickets.

When tickets for athletic events are issued, a 'Report on Sale of Tickets' should be prepared for each seller to whom tickets are issued. The Bookkeeper should complete the top portion of the form, the tickets issued section and complimentary section on the Report on Sale of Tickets. Tickets and a copy of the form should be given to the designated person(s).

When the event is over, the tickets returned section should be completed and the Report on Sale of Tickets should be signed. The money should be counted and the amount recorded and signed. The unused tickets and Report on Sale of Tickets should be turned in to the Bookkeeper. For events after hours, the money must be secured in the bank night deposit drop in a 'Hold for Pick-Up – Not for Deposit' bank bag. The principal/bookkeeper should pick up the money the following morning, or next business day. The bookkeeper will prepare the deposit and complete the reconciliation of the tickets. All cash collected must be deposited intact. Do not use cash collected or change cash to cash checks including school checks issued for officiating security, ticket sellers, or ticket collectors.

Upon completion of the ticket reconciliation, the Bookkeeper should sign the Report on Sale of Tickets and then forward it to the Principal for his/her signature. A copy of the Report on Sale of Tickets and tickets must be retained for audit purposes.

The sale of season tickets should be reported on a separate Report for Sale of Tickets. The face value of the ticket for each game is to be recorded as admission.

Admission to athletic events is considered public money.

Since the game and parking are on school property, the parking charge (if any) for school games is considered public money and must be receipted into a public activity.

Through written agreement Booster clubs/organizations may sell season passes for games and parking. The actual cost of the ticket and parking fee must be paid to the school. Any amounts over the value of gate receipts/parking should be handled as a separate transaction and at a reasonable percentage.

PURCHASES

IV. PURCHASES

A. Requisitions and Purchase Orders

Purchase of goods and/or services by the local school should follow these procedures:

- 1) A 'Requisition' should be completed by the Teacher/Sponsor specifically identifying items to be purchased, the price of each item, and the vendor information from which the purchase is to be made. Do not order by item number alone.
- 2) A verification of the activity should be completed to ensure fund availability prior to the purchase order being issued.
- 3) The requisition must be submitted to the bookkeeper who generates the purchase order. Purchase order with requisition attached is given to the Principal for his/her signature **prior** to an order being made.
- 4) **All purchase orders must be signed by the Principal prior to the purchase being made.**
- 5) When the invoice is received by the Bookkeeper, it should display the signature of the teacher/sponsor verifying that the merchandise was received and the order is complete.
- 6) The invoice should be matched with the related purchase order and placed in a file for payment processing.
- 7) **A purchase order MUST be issued for all goods and services.** Exceptions such as recurring monthly bills do not require a purchase order (i.e., telephone bills, copier bills, laundry bills, official checks, change cash, student refunds, travel reimbursements, etc.)

No employee should have authorization to purchase or order goods or services without proper approval from the Principal in the form of a purchase order. Reimbursements should not be made to any Teacher/Sponsor who purchases goods in the school's name without a purchase order.

- Schools that make numerous purchases with a given vendor during the month will be permitted to issue the vendor a purchase order at the beginning of the month, with a specified dollar limit that is to be used during the month. This arrangement is to be used on a very limited basis. **Example:** A school purchases many small items at a hardware store where obtaining a purchase order would delay the work of the custodian or others. The hardware store should write a sales ticket (invoice) with all the items listed in legible form with prices included. The school employee picking up the items must sign the invoice, which must also have the purchase order number recorded on it. The Principal must approve such purchases. Students should never be allowed to purchase items on such purchase orders.
- It is the responsibility of the Bookkeeper to check open purchase orders monthly. If a purchase order remains open after a reasonable period of time has passed, the Bookkeeper should make a copy of the purchase order and give it to the person that requested the purchase order.

B. Bid Law

The Alabama Competitive Bid Law requires that all purchases and/or contracts for labor, services, materials, equipment, and supplies for such amounts as set by the State of Alabama (currently \$15,000 or greater), shall, *except as otherwise provided in the law*, be let by free and open competitive bidding, or sealed bids, to the lowest responsible bidder. Competitive, sealed bids shall be requested by public notice. The Lawrence County Board of Education is authorized to use all State of Alabama contracts when they are advantageous to the Board.

The State of Alabama Bid Law does not apply to purchases made by individual schools of the county or municipal public school systems from moneys other than those raised by taxation or received through appropriations from state or county sources.

EXPENDITURES

V. EXPENDITURES

A. Check Procedures

All obligations of the school are to be paid by a computer generated check. (Off-line checks are prohibited unless authorized by Central Office.) Only authorized school expenses are to be paid in this manner. **Checks should be properly safeguarded when not in use (stored and locked in a secure place).** All checks written (including VOID and SPOILED checks) should be kept on file in numerical order. A check should never be destroyed when an error is made; the check should be marked **“VOID OR SPOILED”** and the signature portion of the check should be cut out. All checks should require two signatures, that of the Principal and the Bookkeeper. Additional signatures which may be used in emergency situations are the Superintendent’s and the Chief School Finance Officer’s. The proper handling of the school bank account is the primary responsibility of the Principal. No signature stamp may be used in place of the Principal’s signature on the check. The following procedures are recommended:

- Do not write checks to “Cash”.
- Do not sign checks that do not contain the check recipient’s name and amount of check.
- Do not pay for items in advance of receipt of materials, supplies, or equipment.
- Invoices and supporting documents should be provided with the check to be signed.
- Invoices should be cancelled (marked PAID) when the check is signed.
- Vendors should be paid on a timely basis. Late charges, penalties, and interest should be avoided by making payments by the due date.
- Checks should be used in numerical order.
- Checks must be secured at all times.
- Voided checks must be retained for audit purposes.
- Sales tax should not be paid on purchased from in-state vendors unless the items do not qualify for the sales tax exemption.
- School employees may not use the school’s sales tax exemption for personal purchases.
- Checks outstanding more than 60 days should be investigated.

B. Checks Issued to Central Office

When payment is made to Central Office, the proper documentation needs to be included on the stub of the check. If the stub does not include a detailed list please attach statement of what expense the payment will cover. If payment is being made for an invoice that Central Office/ Bus Shop billed a school for, include the invoice number on the check stub.

C. Invoices

An invoice must be obtained for each purchase order before payment is made. An **original** invoice must be secured to serve as a basis for issuing any check; **statements are insufficient documentation from which to pay an invoice.** (Payments are not to be made from a statement in order to prevent duplicate payment and to ensure accurate accounting records). The invoice must include the name and address of the vendor, a full description of the items purchased an itemized listing of prices, and the total amount to be paid. The person for whom the purchase is intended must sign off on the invoice before payment is to be made. The school should not allow partial orders of merchandise nor should back orders be allowed. **Payment of an invoice should never be made BEFORE all of the merchandise is received.** The invoice should be matched with the applicable purchase order before payment is made.

If the vendor does not have an invoice, the bookkeeper may furnish an 'invoice' to the vendor. For example, if the school contracts with John Doe to paint the school flagpole for \$50.00 and Mr. Doe does not have an invoice to submit, the school will need to use this invoice. This invoice should include the purchase order number, name and address of the vendor, a description of the work performed, the date, and must be signed by the vendor who is to receive the check.

- An IRS Form W-9 should be completed and maintained on file for each individual or vendor for IRS Form 1099 reporting.
- Please be advised that county school boards are exempt from the payment of Alabama Sales Tax. However the local school may pay rental tax if it is written in the contract.
- The Principal must approve all invoices before payment is made.
- The Principal must initial all invoices for non-purchase order items or invoices exceeding the purchase order amount.
- The corresponding supporting documentation and the invoice must be stamped paid. It is suggested that a rubber stamp be used to document payment. Once the paperwork is marked paid the check copy must be stapled on top. If duplicate checks are not used, the check number and check date must be stamped on the invoice. Each month's paid invoices must be put in numerical order by check number and filed together according to the month in which they are paid.
- If for any reason a check is outstanding for sixty (60) days, efforts must be made to ascertain that the check reached the proper party. The vendor should be contacted to verify the status of the check before the check is voided. School checks should be printed with the statement "void after 90 days".
- Gifts, prizes, or other merchandise obtained from the purchase of school items are the property of the school and the Lawrence County Board of Education. School employees are prohibited from purchasing personal items through the school. School personnel will neither solicit nor accept funds or gifts from vendors.
- **CASH EXPENDITURES ARE PROHIBITED.**

D. 1099 Vendors

Payments made for services to individuals, who are not employees of the school system, or companies other than corporations, must be reported as a 1099 vendor. A social security number or employer identification number should be obtained and kept on file.

Note: Payments to any employee for services must be submitted to the payroll department.

The following payments are not reportable as 1099 income:

- 1) Payments made to a corporation.
- 2) Payments for merchandise.
- 3) Payments made as reimbursements or other expense allowance.

A 'W-9' should be completed and maintained on file for each individual or company that qualifies for a 1099 form.

E. Replacement Check

If a check is lost, it is necessary to void the check. A replacement check may be issued using the following procedure:

- Contact the bank to verify the check has not cleared the school account.
- Void the check using the 'Void Check Procedure' (this will re-open the invoice). Be sure to void in the current period. Do NOT go into a prior closed period to void a check.
- You may either pay the replacement check using the offline procedure or include in with the next check run.
- Write "Replacement Check for Check No. XXXX" on the stub, make a copy, and attach to the original check.
- File the replacement check in the proper numeric order.

F. Travel Expense Reimbursement

- Travel reimbursement will be granted only when previously approved on a professional leave form.
- To apply for travel reimbursement, a person must complete the appropriate 'Travel/Expense Reimbursement Form'.
- A copy of the **approved professional leave form and conference agenda** must be attached.
- Personnel will be reimbursed **actual meal costs up to \$45.00 per day** with itemized receipts. No reimbursement for meals purchased within the county. If the conference registration includes meals, then no reimbursement will be allowed for those meals.
- Meal receipts **must be itemized**. Credit card receipts with total only are not sufficient.
- Personnel will be reimbursed for actual hotel accommodations, within reasonable limitations, upon presentation of a "paid" or "zero-balance" bill.
- Parking and registration may be reimbursed if approved on the professional leave form and appropriate receipts are attached.
- Mileage will be reimbursed for actual mileage traveled in performance of official duties in privately owned vehicles. The initial point of departure shall **be the individual's residence or school, whichever is nearer the destination point**. Personal mileage must be excluded in determining the mileage for which reimbursement is to be made. The established county mileage reimbursement rate is set at the amount allowed by the Internal Revenue Code for income tax deductions.
- Forms must be signed and dated by the person requesting reimbursement. It should then be signed and approved by the supervisor/ principal.
- The 'Travel/ Expense Reimbursement Form' should be completed within 30 days from the return of a trip and submitted to the business department.

G. Refund Check

When issuing a check for a refund, the journal code should be the same revenue code used when the money was receipted.

Example: A \$12.00 check was received for a field trip. The \$12.00 would be refunded by a debit to the revenue code ACTV-12-4-7430-000-CCTR-7101-0-0000-0000.

Exception: When issuing a refund for a prior fiscal year, the refund should be expensed.

When issuing a refund, the original entry on the student receipt card must be marked refunded with the check number and date.

PAYROLL

VI. PAYROLL

Payroll checks are issued on the last working day of each month. All contracts are paid over a 12-month period. New employees may opt for 13 months for the first year. Effective January 1, 2018, all payroll will be paid by direct deposit.

Pay stubs are available through ESS. The address to obtain the pay stub is <https://paystub2-lawrenceco.asc.edu>

The Payroll Department should be contacted immediately if a 12 month employee resigns. This will eliminate the employee being overpaid.

A. General Rules for AESOP/Veritime

- 1) All absences must be reported in AESOP.
- 2) If leave time is entered that you do not have, it will automatically import to unpaid leave. It is the employee's responsibility to make sure leave time is available.
- 3) All employees are required to clock in through Veritime.
- 4) Non-certified employees are required to clock out at the end of each work day.
- 5) If an employee forgets to sign in and/or out, a 'Time Clock Adjustment Form' must be completed. It is the employee's responsibility to complete this form and have signed by supervisor in order for bookkeeper to make adjustments to time.
- 6) When an adjustment is made to an employee's time, a comment should be added by bookkeeper or administrator.
- 7) If an employee is late, no time should be changed. Time should be changed only when an employee fails to sign in and/or sign out.
- 8) If certified employees leave before the end of the school day, they should sign out through Veritime. Employees should sign out even if the principal has approved. Documentation is needed to show approval to be off campus. The bookkeeper will make a note in the comment box. (Administrator Approved)
- 9) Any employee leaving their school for school business is not required to sign out. (Example: going to the Board for a meeting, going to an IEP meeting, etc.)
- 10) Principals need to establish their own written standards for the amount of late sign-ins and Time Clock Adjustments allowed before a write-up will be issued. These standards need to be submitted to the Personnel Office.
- 11) An approved "Professional Leave Request" or other documentation is required for each professional leave taken.

B. Compensatory Work/Overtime

An employee who is not exempt from compensatory or overtime as defined by the Fair Labor Standards Act should be compensated at a rate of one and one half time for the hours worked over 40 in a specified week (Sunday through Saturday). **Comp Time should be approved by the immediate Supervisor in advance of the work being performed.**

Comp time is a liability of the Lawrence County Board of Education and should be taken as soon as possible within 45 to 90 day work period.

Comp time earned on Board holidays or a non-work day will be straight time unless the eligible employee works over 40 hours in that work week at which time he/she would be compensated at time and one half.

When facilities are closed due to inclement weather but an employee reports to work, comp time does not come into play since the employee is already under contract and being compensated a full day.

Overtime pay may apply for work that required extended periods, weekend special projects, special work details, or projects required during times an eligible employee would otherwise be off duty. Overtime pay is payment at a rate of time and one half for work beyond 40 hours per week and should be **pre-approved by the supervisor.**

C. Miscellaneous Payroll

Substitutes for administrators are to be used only for extended absences as approved by the Superintendent. **A substitute should not be hired for a teacher and then used to substitute for an administrator that is absent.** In this case the substitute should be considered an extra sub.

Salaries paid by local schools **must include gross pay and matching benefits.** If the person is a regular employee of the Board, the stated percentage should be remitted in addition to the gross to cover FICA, retirement and unemployment. If the person is not an employee, the stated percentage in addition to the gross to cover matching FICA and unemployment should be remitted.

Extra Pay should be approved by the Board of Education prior to the employee performing the work. The request should state the reason for payment, the employee's name, the amount of pay for the employee, a breakdown of the matching benefits, and the total amount due from the local school.

Salaries for camps/clinics must be processed through payroll.

All Lawrence County Board of Education employees are paid through the payroll department which includes Coaches, Assistant Coaches, and CNP workers. **Board policy does not allow booster clubs or other organizations to pay coaches or assistant coaches directly.**

MISCELLANEOUS ITEMS

VII. MISCELLANEOUS ITEMS

A. Academic Incentives for Students

Amendment 558 of the Alabama Constitution permits the use of public funds to promote educational excellence **by students**. Students may receive food items (but not foods of minimal nutritional value), school supplies, admissions, T-shirts publicizing school academic accomplishments and other provide tangible incentives for attendance, honor rolls, test scores, and other academic achievements. Academic excellence may also be recognized with plaques, trophies, and award banquets.

Academic incentives, whether purchased with school funds or donated by other entities or private sources, should be secured until provided to the incentive recipients. The student receiving the incentive should sign a form documenting the student's receipt of the academic incentive, excluding those items of insignificant value. The school official that is giving the incentive to the student, along with a witness should also sign and date the form.

Amendment 558 of the Alabama Constitution also permits the use of public funds to recognize significant contributions to education by faculty, staff and the public in the form of trophies, plaques or academic banquets.

B. Guidelines for School Related Organizations

1. Student Organizations

Student clubs and classes are recognized as school activities. The student officers and faculty sponsor operate the organization while the school principal acts in a fiduciary capacity over the organization's funds. The school's accounting records contain a separate account to record the financial operations of each student organization. Income from the student organization is recorded by receipts and deposited in the school bank account. The school Principal approves the purchase orders, signs the checks and maintains the supporting documents for the expenditures.

Some organizations consisting of students from the school may not be school activities. Some students belong to social organizations that operate off campus. Community recreation leagues may consist solely of the school's students and operate under other entities that are not under the control of the school. Although the activities of these organizations may benefit the school's students, these organizations have a separate employer identification number (EIN), a separate mailing address, and maintain their own records and accounts.

2. Athletics

School athletics are extra-curricular activities that must be under the control of the school Principal. **Coaches and other school employees cannot maintain a separate bank account that supports, or benefits from, a school extra-curricular activity.** Funds received to support an athletic activity at a school from sponsors, vendors, or other sources must be included in the school's financial records under the fiduciary control of the school Principal. Funds from gate receipts and other sources may be recorded in one or more separate accounts for a particular sport in the school's financial records. However, a separate account for each sport is not required. When athletic events are held on locations other than school property, the school principal's control over the financial operations of the event, including ticket sales, concessions and parking fees, will be determined by agreement with the entity in control of the event location.

3. Parent Organizations (PTA/PTO)

Parent and Parent/Teacher organizations provide a vital role in the education of students. In Alabama public schools, the PTA and the PTO are the most common parent organizations. Many Parent organizations join a national organization that serves the individual school organizations. Each of the national organizations publishes guidance for the financial operations of the individual school organizations. These organizations must have a separate employer identification number (EIN) and a separate mailing address in order to maintain their own records and accounts outside the control of the school. However, these organizations will become school activities if:

- a. Both parties mutually assent to the fiduciary control of the Principal.
- b. A school employee leads the fund-raising or maintains the accounting records for the organization.

4. Booster Organizations

All school sponsored extra-curricular activities must be under control of the school. However, booster organizations are often formed to support the operations of these activities in a variety of ways. While providing additional financial support for a particular extra-curricular activity, the volunteers in the Booster organizations also enhance community support that often extends to benefit all of the students at a school. Because some of the activities of a booster organization may be intertwined with the extra-curricular activity it supports, some of the organization's activities may be under the control of the school principal while other functions of the same booster organization are not school activities. The determination that a particular booster organization is a school activity must be made on a case-by-case basis according to the actual facts and circumstances of the organization's operations at a school. These organizations must have a separate employer identification number (EIN) and a separate mailing address in

order to maintain their own records and accounts outside the control of the school. However, these organizations will become school activities if:

- a. Both parties mutually consent to the fiduciary control of the principal,
- b. A **school employee**, who is associated with the activity supported by the booster organization, serves/holds a leadership position in the organization, or,
- c. A **school employee** leads fund-raising or maintains the accounting records for the organization.

Specific Requirements:

Parent organizations and booster organizations that maintain financial operations outside the control of the school could create a negative image for the school by failing to maintain proper accounting controls. Accountability for the funds these organizations control includes an agreement between the school and the organization that:

- a. The organization has obtained an employer identification number from the IRS.
- b. The organization provides a report of the annual audit of the organization to the school.
- c. The organizations make its financial records available to the school's auditors and authorized school employees upon request.
- d. The organization provides required financial reports.
- e. **The organization provides proof of a fidelity bond for the treasurer.**
- f. The organization will not provide any payment or benefit to a school employee (or a family member of a school employee) in violation of the **State Ethics Law**.

C. Loans/ Lease Agreements

1. Loans

Only the Board can approve and borrow money for a school. The School Board is not liable for unauthorized loans negotiated by a school Principal.

Amendment No. 558 of Section 94 of the Constitution of Alabama prohibits county, city, or other subdivision of the state to lend credit or grant public money to any individual, association, or corporation. Therefore, loans for Booster clubs and other school affiliated organizations cannot be authorized by the Principal or the Board.

2. Lease Agreements

Lease agreements must be approved by the Board. No school is allowed to enter into a contract for more than 3 years.

D. Month End Close

Monthly reports are due in the Central Office according to the monthly calendar.

The Bookkeeper at each school is responsible for month-end close procedures of the books. Upon receipt of the bank statement (or a print out), the Bookkeeper should reconcile the book balance to the bank balance. After balancing, monthly reports should be run for each school. The 'Monthly Reports Checklist' should be attached to the reports and forwarded to the Central Office for verification.

The financial records of the local school are public records and should be made available to any person(s) upon request. Monthly activity reports should be distributed to all Teacher/Sponsors.

E. Disposition of Records

Public records must be kept in the office where created or in a depository approved by the state or local records commission.

Local schools have the responsibility to administer the policies of the local board of education and the State Department of Education. This includes the responsibility of adhering to the minimum retention period for records created or maintained by the local schools. **Local schools should forward their 'Local Government Records Destruction Notice' to the Alabama Department of Archives and History, Records Analysis and Appraisal Division. Any records involved in litigation should be retained until the case is resolved.** A complete copy of disposition guidelines can be found at www.archives.state.al.us/officials/rdas/local/edrda.

Uniform Accounting System for Local Schools Financial Records

The local schools financial records are created to document adherence to requirements made by the Board as well as to provide a sound record keeping system for each school year. **All financial transactions of the school system should be retained upon the release of three audit reports and settlement of any claims due before being destroyed.**

F. Fixed Assets

A fixed asset or capital asset is defined as having a useful life of one year or more and acquired at a specified dollar amount greater than \$5,000.00. **(Personal property with a value of \$200.00 to \$5,000.00 and computers are identified and tagged for control purposes.)**

Purchases made by the local school (including items purchased with club, class, or PTA funds) and donated items must be properly accounted for and documented on the 'Fixed Asset Inventory

Report' form. When new purchases are made, 'Asset Information' and 'Acquisition Information' sections should be completed and forwarded to the business office. An inventory control number decal will then be assigned and affixed to each piece of equipment.

G. Disposition of Fixed Assets

The Lawrence County School System may at times have property that is obsolete and no longer used or needed. Before the property is disposed as surplus, the Lawrence County Board of Education and the Superintendent should determine whether it may be utilized by another school or department. Personal property (equipment) is disposed of by submitting a written request that includes the following:

- 1) Reason for removing item from fixed assets
- 2) Description of item
- 3) Decal number
- 4) Serial number

H. Procedures for Surplus Designation

When a school or department determines that property is no longer usable, procedures should be followed to have the property designated as surplus or obsolete, removed from the property records, and disposed of according to policy.

Complete the 'Deletion Information' section of the 'Fixed Asset Inventory Report Form' detailing the property to be declared surplus or obsolete, and submit to the business office.

A report of all requests for disposals will be submitted to the Board of Education bi-annually.

If the Board of Education votes to approve the designation, the property may be disposed of in a manner that is in the best interest of the Lawrence County Schools.

I. Method of Disposal

Sales of surplus property may take place in one of the following manners:

- 1) Sealed bids
- 2) Public auction
- 3) Sale to another local unit of government for a fair market price
- 4) Gov Deals

Criteria for determining the manner of disposal shall include location of the property, quantity, quality, and availability of clientele, and time limit in which property must be moved.

The Lawrence County School Board has the right to reject any or all bids for school surplus or obsolete property, subject to the following:

- a) Fair market value
- b) Retention cost
- c) Dynamics of the marketplace

J. Fund Balance Reporting and GASB Statement No. 54

Purpose: The following policy is necessary to address the implications of Governmental Accounting Standards Board (GASB) Statement No. 54, Fund Balance Reporting and Governmental Fund Definitions. The objective of this statement is to enhance the usefulness of fund balance information by providing clearer classifications and consistency among governmental agencies.

Governmental Fund Definitions. The following definitions will be used in reporting activity in governmental funds. Based on actual circumstances and activity, the Board may or may not report all fund types in any given reporting period.

- The General Fund is used to account for the general operations of the Board and to report all financial resources not accounted for and reported in another fund.
- Special Revenue Funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.
- Debt Service Funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest, both current year and the carryover or accumulation for future years' payments. Debt Service Funds are used to report resources that are legally mandated.
- Capital Projects Funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

Fund balances will be reported in governmental funds under the following five categories using the definitions provided by GASB Statement No. 54:

- A. Nonspendable fund balances include amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained in-tact. Examples of nonspendable fund balance reserves for which fund balance shall not be available for financing general operating expenditures include: inventories, prepaid items, and long-term receivables.
- B. Restricted fund balances consist of amounts that are subject to externally enforceable legal restrictions imposed by creditors, grantors, contributors, or laws and regulations of other

governments; or through constitutional provisions or enabling legislation. Examples of restricted fund balances include: restricted grants and bond indebtedness.

- C. Committed fund balances consist of amounts that are subject to a purpose or constraint imposed by formal action of the Board before the end of the fiscal year and requires the same level of formal action to remove the constraint.
- D. Assigned fund balances consist of amounts that are intended to be used by the school system for specific purposes. The Board authorizes the Superintendent or Chief School Finance Officer to make a determination of the assigned amounts of fund balance. Such assignments may not exceed the available (spendable, unrestricted, uncommitted) fund balance in any particular fund. Assigned fund balances require the same level of authority to remove the constraint.
- E. Unassigned fund balances include all spendable amounts not contained in the other classifications. This portion of the total fund balance in the general fund is available to finance operating expenditures.

When expenditure is incurred for purposes for which both restricted and unrestricted (committed, assigned, or unassigned) amounts are available, it shall be the policy of the Board to consider restricted amounts first. When an expenditure is incurred for the purposes for which amounts in any of the unrestricted fund balance classifications could be used, it shall be the policy of the Board that committed amounts would be reduced first, followed by assigned amounts and then unassigned amounts.

The Board of Education along with the Superintendent and Chief School Finance Officer will periodically review all restricted, committed, and assigned fund balances. The Chief School Finance Officer will prepare and submit an annual report of all restricted, committed and assigned funds for the Board of Education.

K. OMB Part 200 Requirements for Federal Funds

Cash Management for Federal Funds

The Board will minimize the time between the receipt of federal funds from the United States Treasury, the Alabama Department of Education, or other pass-through entity, and the disbursement of those federal funds. Federal funds will only be requested to meet immediate cash needs for reimbursement not covered by prior receipts and anticipated disbursements that are generally fixed, such as monthly program salaries and benefits. Disbursements will be made within twenty business days after receipt of funds.

The Chief School Financial Officer will maintain financial records that account for the receipt, obligation, and expenditure of each federal program fund. Cash balances for each federal program fund and for the aggregate of all federal program funds will be monitored by the Chief School Financial Officer or designee.

Board procedures to minimize the cash balances in federal program funds are expected to prevent the aggregate cash balances of federal program funds from earning \$500 or more for the fiscal year if maintained in interest-bearing accounts. The federal program funds, with the exception of the Child Nutrition Program funds, will not be maintained in an interest –bearing bank account if the Chief School Financial Officer determines that banking requirements for minimum or average balances are so high that an interest-bearing account would not be feasible. Federal program funds will be maintained in insured checking accounts that are subject to the state requirements for public deposits under the SAFE program.

Determination of Allowable Costs

Before instituting a financial transaction that will require the expenditure of federal funds, the federal program director and the Chief School Financial Officer or designee will determine that the proposed transaction meets the requirements for allowable costs for the federal program. Actions to determine allowable costs will assure that:

- The proposed expenditure is included in the federal program budget;
- The proposed expenditure is reasonable and necessary for the federal program;
- The proposed expenditure is consistent with procedures for financial transactions of the board including:
 - Purchase order approval procedures;
 - Contract review and approval procedures;
 - Applicable competitive purchasing procedures and;
 - Documentation supports allowability of transaction.

Before payments are made from federal funds the federal program director and the Chief School Financial Officer or designee will determine that the federal program expenditure complies with generally accepted accounting principles and complies with state, local, and federal laws, rules and regulations.

Travel

Travel costs are the expenses for transportation, lodging, subsistence, and related items incurred by board employees who are in travel status on official business of the board. The board’s travel policy provides for reimbursement and payments for travel costs of employees paid from federal funds that is consistent with the travel costs for board employees paid from state or local funds.

Conflict of Interest

Generally, a conflict of interest exists when a board member, board employee, or agent of the board participates in a matter that is likely to have a direct effect on his or her personal and financial interests. A financial interest may include, but is not limited to, stock ownership, partnership, trustee relationship, employment, potential employment, or a business relationship

with an applicant, vendor, or entity. A board member, board employee, or agent of the board may not participate in his or her official capacity in a matter that is likely to have direct and predictable effects on his or her financial interests.

A board member, board employee, or agent of the board will abide by the Federal and state laws and regulations that address conflict of interest standards. In general, the Federal rules provide that:

No employee, officer, or agent of the board shall participate in selection, or in the award or administration of a contract supported by Federal funds if he or she has a real or apparent conflict of interest. Such a conflict would arise when the employee, officer, or agent, any member of his or her immediate family, his or her partner, or an organization which employs, or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from the firm considered for a contract. The board's officers, employees, or agents will neither solicit nor accept gratuities, favors or anything of monetary value from contractors, potential contractors, or parties to subcontracts.

The board's conflict of interest policies include adherence to the Alabama Ethics Law, which defines conflict of interest as:

A conflict on the part of a public official or public employee between his or her private interests and the official responsibilities inherent in an office of public trust. A conflict of interest involves any action, inaction, or decision by a public official or public employee in the discharge of his or her official duties which would materially affect his or her financial interest or those of his or her family members or any business with which the person is associated in a manner different from the manner it affects the other members of the class to which he or she belongs.

A board member, board employee, or agent of the board may not review applications, proposals, or participate in the evaluation or selection process where his or her participation in the review process would create the appearance that he or she is: (a) giving preferential treatment; (b) losing independence and impartiality; (c) making decisions outside official and appropriate channels; or (d) harming the public's confidence in the integrity of the board.

Situations and circumstances presenting an actual conflict of interest or the appearance of a conflict of interest should be brought to the immediate attention of the superintendent. A board employee, board member, or agent of the board who has knowledge of a possible conflict of interest should identify the conflict and notify the superintendent. The superintendent will document his or her actions related to the reported conflict of interest. Resolution can consist of disqualification, recusal, waiver, or other appropriate measures. Appropriate measures may include reporting a conflict of interest to the State Ethics Commission, the Alabama State Board of Education, or the appropriate federal agency.

Procurement

The board will follow state laws for the procurement of property and services. The primary state procurement laws for Alabama school boards are:

- *Alabama Competitive Bid Laws (Chapter 13B of Title 16, Code of Alabama 1975);*
- *Joint Information Technology Purchasing Agreement (Chapter 13B of Title 16, Code of Alabama 1975); and,*
- *Public Works Law (Title 39, Code of Alabama 1975).*

To the extent allowed by state laws, the board will utilize state, local, regional, and national purchasing agreements where appropriate for the procurement or use of goods and services. All procurement transactions are subject to the board's *Conflict of Interest* and the procurement decisions of the board will:

- Avoid acquisition of unnecessary or duplicative goods and services;
- Use the most economical and efficient approach for acquisitions;
- Award acquisition contracts only to responsible contractors possessing the ability to perform successfully under the terms and conditions of the proposed procurement;
- Consider contractor integrity, compliance with public policy, record of past performance, and financial and technical resources prior to awarding procurement contracts;
- Maintain records sufficient to document the history of the procurement; and,
- Conduct procurement transactions in a manner that provides full and open competition.

Procurement transactions for federal programs and child nutrition programs that are not subject to the state procurement laws, but exceed the aggregate amount of the federal micro-purchase threshold (\$3,500), will be obtained by utilizing price or rate quotes from two or more qualified sources. State procurement laws include requirements that comply with the other Uniform Administrative Requirements for procurement of property and services.

The board will request proposals for those professional service contracts (excluding architectural and engineering services) that are exempt under state procurement laws if the contracts exceed \$150,000.00 and will be paid from federal or child nutrition program funds. The board will utilize a team of three or more qualified individuals to conduct a technical evaluation of proposals received and for selecting recipients. As a part of the evaluation, the individuals on the evaluation team will sign an assurance that each of the individuals is in compliance with the board's conflict of interest policy.

L. Facility Rental

The Superintendent or his/her designee (school principal) must approve each agreement for use of facilities or property. A 'Non-School Organizations Facilities Rental Agreement' must be completed and approved by the appropriate designee. Employees requesting facility rental for personal benefit MUST be board approved.

Any group/ organization must provide to superintendent or his/her designee proof of liability insurance for both participants and spectators. All groups, individuals and employees must complete a facilities rental agreement and pay appropriate fee.

It will be the intent of the Lawrence County Board of Education to cover expenses incurred for use of utilities, etc. Damages will be charged separately. Clean-up will be the responsibility of the renter. School Administration may impose a "clean-up" fee if building is not cleaned as specified.

Fees for Facility Rental are as follows:

Football Facilities	\$1,500.00 annually
Gym for Basketball/ Volleyball	\$1,500.00 annually when used for practice and games
Groups/ Individuals	\$25.00 per hour

These measures are used to maintain the property of the Lawrence County Board of Education.

M. Access to Public Record Documents

According to the Open Records Act, public information is made available in a reasonable manner. The Attorney General's office has stated that the public has a right to access public records during ordinary business hours at the office where the records are kept. This ruling was made to Honorable Johnny Mack Morrow, House of Representatives, dated July 10, 1992, A.G. No. 92-00335. In addition, the Supreme Court of Alabama has stated that the custodian of the records has the authority to regulate the manner in which the records are inspected and to set reasonable limitations upon access to records to preserve the integrity of the records, minimize the expenses, and prohibit work disruption.

Any person who needs access to any public record that can be made available by the Lawrence County Board of Education employees shall present their request in writing to the receptionist at the Board office. The receptionist will forward the request to the custodian of records (Superintendent) at which time he will determine if the records are indeed appropriate to give access to. If it is determined that the records are available, they will be produced in a reasonable amount of time and mailed to the named person in a pre-addressed, stamped envelope provided by the individual requesting records.

If a person should seek information from the minutes of meetings of the Lawrence County Board of Education, they are required to request the minutes from the receptionist. The minutes will be brought into the board room for viewing. If copies are to be made, the page number of the minutes

needed should be written and handed to the receptionist. This information will also be mailed to the individual requesting them in a pre-addressed, stamped envelope in a reasonable amount of time.

Reasonable charges of \$30.00 per hour for clerical time and \$0.10 per page of any material will be assessed.

These measures are used to maintain the integrity of the records of the Lawrence County Board of Education.

PROCEDURES FOR EXPENDITURES OF STATE INSTRUCTIONAL SUPPORT FUNDS

VIII. PROCEDURES FOR EXPENDITURES OF STATE INSTRUCTIONAL SUPPORT FUNDS

PERMISSABLE EXPENDITURES: Monies allocated for materials and supplies may be spent for classroom instructional purposes only, to be used either by classroom teachers or students in each teacher's respective classes. It shall be permissible to expend materials and supplies monies on instructional equipment and electrical equipment which is actually utilized with students in the teacher's classroom. It is no longer permissible to form a committee to govern ISM funds.

Each teacher is allowed to spend the full allocation and is not required to allow the school/principal to expend any portion of the allocation. Only the teacher can choose to give school/principal permission to spend allocated funds.

WHEN FUNDS ARE RECEIVED:

- 1) Set up a separate activity for ISM funds and maintain an accurate ledger using Allocation Tracking.
- 2) Follow requirements for local school accounting for requisitions, purchase orders, receipts, etc.
- 3) Purchases must be for instructional items ONLY. If there is doubt, the teacher must submit a detailed explanation of the use of the item or items within the instructional program with the purchase order.

ISSUE NOT PURCHASE ORDERS AFTER AUGUST 31, FOR PREVIOUS YEAR'S FUNDS. ZERO-OUT THE PREVIOUS YEAR'S ACCOUNT ON SEPTEMBER 30. If funds remain in the account, contact the central office for instructions.

TRANSFER WITH TEACHER DISALLOWED: Materials and supplies monies are to be expended on behalf of student at a specific school and are **not** transferrable with the teacher if the teacher is transferred to another school.

FORMS

IX. FORMS

- A. Receipt Log Less Than \$5.00**
- B. Bad Check Log**
- C. Statutory Notice**
- D. Transfer Voucher**
- E. Fund Raiser Authorization Form**
- F. Report of Fund Raising Activity**
- G. Cash Count Sheet**
- H. Report on Sale of Tickets**
- I. Requisition Form**
- J. Travel/ Expense Reimbursement Form**
- K. Time Clock Adjustments Form**
- L. Checklist for Monthly Financial Reporting**
- M. Fixed Asset Inventory Report Form**
- N. Non-School Organizations Facilities Rental Agreement**

IX-C

STATUTORY NOTICE

NAME _____ DATE _____

ADDRESS _____

CITY _____ STATE _____ 35650 _____

This statutory notice is provided pursuant to Section 13A-9-13.2 of the Alabama Code. You are hereby notified that a check or instrument numbered _____, apparently issued by you on _____ (date), drawn upon the following bank: _____, and payable to _____ has been dishonored. Pursuant to Alabama Law, you have ten (10) days from receipt of this notice to tender payment of the full amount of such check or instrument plus a service charge of not more than thirty dollars (\$30.00), the total amount being \$ _____. Unless this amount is paid in full within the specified time above, the holder of such check or instrument may turn over the dishonored instrument and all other available information relating to the incident to the proper authorities for criminal prosecution.

FIRM _____

ADDRESS _____

CITY _____

PHONE _____

BY _____

THIS FORM WAS FURNISHED BY

THE LAWRENCE COUNTY
DISTRICT ATTORNEY'S WORTHLESS CHECK UNIT

SCHOOL

TRANSFER VOUCHER

To: School Bookkeeper

From: _____
Department, Club, Class, etc.

*Please transfer \$ _____ from _____
Department, Club, Class*
to _____ for the purpose of:

Date

Sponsor

Date

Principal's Approval

FUND RAISER AUTHORIZATION FORM

Date applied: _____ **Date(s) of fund raising activity:** _____

Sponsoring organization: _____

Nature of fund raising activity: _____

Purpose of fund raising activity: _____

Vendor (items will be purchased from):

Name: _____

Address: _____

Phone: _____ **Fax:** _____

Contact person: _____

Anticipated duration of fund raising activity: _____

List any prizes to be awarded by the school: _____

Signature of sponsor: _____ **Date:** _____

Approved by: _____ **Date:** _____

Principal

***This form must be completed and approved by the principal before you may begin any fund raising activity. You must also have a purchase order filled out and approved by the principal before any items are ordered or purchased.*

CASH COUNT

DATE _____

TEACHER _____ GRADE _____

ACCOUNT NAME _____ ACCOUNT # _____
(Account to be deposited)

CURRENCY/COINS

\$20 x _____ = \$ _____

\$10 x _____ = \$ _____

\$ 5 x _____ = \$ _____

\$ 1 x _____ = \$ _____

\$0.25 x _____ = \$ _____

\$0.10 x _____ = \$ _____

\$0.05 x _____ = \$ _____

\$0.01 x _____ = \$ _____

TOTAL Currency/ Coins \$ _____

CHECKS (attach tape) \$ _____

TOTAL DEPOSIT \$ _____

Signature

Signature

Lawrence County Board of Education
REPORT ON SALE OF TICKETS

School _____
 Date _____
 Gate No. _____

Activity _____
 Opposition _____

Tickets Sold

No. _____ Beginning No. _____ Ending No. _____ @ _____ = _____
 No. _____ Beginning No. _____ Ending No. _____ @ _____ = _____
 No. _____ Beginning No. _____ Ending No. _____ @ _____ = _____

Complimentary

No. _____ Beginning No. _____ Ending No. _____ Issued To: _____
 No. _____ Beginning No. _____ Ending No. _____ Issued To: _____

Signed By _____
 (Gatekeeper)
 Signed By _____
 (Gatekeeper)
 Verified By _____
 (Bookkeeper)
 Approved By _____
 (Principal)

Total Ticket Sales	\$	_____
Change Cash	\$	_____
Total To Account	\$	_____
Total Deposit	\$	_____
Change Cash Withheld	\$	_____
Short / Over*	\$	_____
*Explanation required from gatekeeper on short/over of \$10.00 or more.		

IX-K



Heath Grimes
SUPERINTENDENT

Lawrence County

BOARD OF EDUCATION

14131 MARKET STREET
MOULTON, ALABAMA 35650
Phone: (256) 905-2400 Fax: (256) 905-2406

BOARD MEMBERS
Gary Bradford
Jackie Burch
Christine Garner
Beth Vinson
Reta Waldrep

Time Clock Adjustments

This form must be submitted to the principal/supervisor to make any time clock adjustments.
Bookkeepers will not make adjustments without principal/supervisor approval.

Name _____

Job Location: _____

Date of request: _____

REASON FOR ADJUSTMENTS

- Failure to report to AESOP:
Date not reported: _____
- Failure to Sign-in in VERITIME:
Date of missed sign-in: _____
Time of missed sign-in: _____
- Failure to Sign-out in VERTITIME: _____
Date of missed sign-out: _____
Time of missed sign-out: _____

COMMENTS: _____

EMPLOYEE SIGNATURE _____ DATE _____

VERIFIED/BOOKKEEPER SIGNATURE _____ DATE _____

PRINCIPAL SIGNATURE _____ DATE _____

**CHECKLIST FOR MONTHLY FINANCIAL REPORTING TO
CENTRAL OFFICE**

Month/Year

____ **Petty Cash Reconciliation (Separate Recon for Each Petty Cash Account)**

____ **Gate Change Reconciliation (Recon Sheet with Verifying Signatures)**

____ **Listing of Returned Checks**

____ **Financial Statement – Monthly**

____ **Principal Report (With Principal's Signature) *2 copies***

____ **Journal Entry Detail Report –Trial balance report
By s fund- change month**

____ **Monthly Check Register**

____ **Copy of Bank Statement**

____ **Verification Report**

____ **Bank Reconciliation Report (With Principal's Signature)**

____ **P O as of Date Report (change month/run by sfund)**

Bookkeeper

Date

Principal

Date

**Lawrence County School System
Fixed Asset Inventory Report Form
ADDITONS AND DELETIONS**

I. School _____ School Code _____

II. ASSET INFORMATION

Description _____ Model _____

Serial No. _____

Asset ID/ Bar Code No. _____

Location in School:

Building # _____ Room # _____

Teacher's Name _____

III. ACQUISITION INFORMATION (This section needs to be completed only when you are adding items to your inventory)

Circle one: Purchase New Purchased Used Donated

Estimated Useful Life in Years: _____ Cost _____

If Purchased: Vendor Name _____

PO Number _____ PO Date _____

Check Number _____ Check Date _____

Funds used to Purchase Equipment _____

Account Number _____

IV. DELETION INFORMATION

Deletion Date _____ Reason for Disposition _____

Signature of Principal _____

If Computer Equipment:

Signature of Technology Coordinator _____

IX-N

Lawrence County School System
Non-School Organizations
Facilities Rental Agreement

Date: <input type="radio"/> Approved <input type="radio"/> Not Approved

School Name:

Building/Room of interest:

Name of Responsible Party:

Address:

Phone Number:

Rental Date:

Enter Time:

Exit Time:

Estimated number of participants:

Explanation of Proposed Use:

- Equipment Use specifics:

Terms of Rental:

- The responsible party agrees to pay a onetime rent of \$ _____ .
- Any use of the facility other than what is outlined above must have prior approval.
- All materials and supplies are the responsibility of the renter. No material or supplies that belong to the school may be used.
- Responsible party is responsible for property damage attributed to them.
- A certificate of insurance is required naming the Lawrence County Board of Education in this rental as the additional insured showing proof of general liability insurance with a minimum limit of \$1,000,000.
- School administration may impose a "Clean up" fee of \$50 if building is not cleaned as specified.
- ✓ _____ All rooms, including restrooms, used by the responsible party should be cleaned and left in the same condition as they were found.
- ✓ _____ Tables wiped with provided sanitizing solution.
- ✓ _____ Floors swept and mopped if necessary. Brooms and mops stored.
- ✓ _____ Front and Back doors are to be secured when departing the building.
- ✓ _____ All lights are to be turned off when departing the building.
- ✓ _____ All garbage is to be taken to the outside dumpster. (Dumpster doors closed)

This done and signed in Moulton, Alabama this _____ of _____, 20____.

School Administration signature: _____

Rental Responsible Party signature _____