



**GREENE COUNTY  
BOARD OF EDUCATION**

**LOCAL SCHOOL FINANCE MANUAL**

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## GREENE COUNTY BOARD OF EDUCATION

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This manual, as authorized by "**Section III., Sub-Section 3.4**" of the GCBOE policy manual, supersedes all previously issued Accounting Manual(s) for the Greene County Board of Education.

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# **1. INTRODUCTION**

## GREENE COUNTY BOARD OF EDUCATION ACCOUNTING REGULATIONS FOR SCHOOLS

**TO:** Principals

**From:** Mr. Shane Martin, Chief School Finance Officer

The principalship 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, accounting for, and overall supervision of everything relating to financial affairs. 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 following are some general rules regarding the financial affairs of the schools. These rules, as well as the accompanying procedures, are to be followed completely and will be subject to continual audit by the CSFO and the Local School Accountant.

- (1) **All money collected at the school for any purpose must be receipted and deposited in the school account.** (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 Superintendent or CSFO prior to the purchase being made.** All purchases must conform to the policies and procedures of the Board of Education and the State Bid Law, when applicable.
- (3) Any school entering into a loan must attain the written approval of the Superintendent and Board of Education.
- (4) Schools must conform to all Board policies and procedures concerning local school funds and activities.

The Principal must be familiar with all policies of the Board of Education so that he/she will not permit practices, which are contrary to policy. The Principal should work with those members of the central office staff who have general supervision of particular functions. The CSFO should be consulted if accounting problems are encountered.

The Local School Finance Manual relates to the keeping of school financial accounting records and should be viewed as a guide and reference in the daily operations of the school.

## Greene County Board of Education Overview of Accounting Procedures

**TO:** Principals, Secretaries, and Local School Accountant

**FROM:** Mr. Shane Martin, Chief School Finance Officer

The following guidelines and regulations pertain to the handling of financial records for schools under the supervision of the Greene 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 'Modified Accrual Basis' method of accounting.

- **All monies received from any source in or about the school by any employee or group are 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 central office level.
- The activity at the local schools are 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.

## 2. LEGAL COMPLIANCE GUIDELINES

The funds maintained at the local school level are divided into two main categories:

- (1) **Public Funds** – referred to as Fund 12
- (2) **Non-Public Funds** – referred to as Fund 32

### A. **Public Funds**

Funds are generally classified as public funds when the following criteria is 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 fund usage are:

- **General Fund** This fund generally consists of appropriations from the Board of Education, grants, contributions, checking account interest, commissions, and other miscellaneous revenues.
- **School Store Concessions** This fund accounts for monies from concessions at athletic and other events and the resale of supplies from the school store.
- **Class Fees** School imposed dues for certain classes (driver's education, computer, art, band, library, agriculture, home economics, marketing, P.E., etc.).
- **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.
- **Athletic-Gate Receipts** Gate receipts from athletic events are public funds.
- **Donations** Donations that are given for use by the entire school are considered public funds.



## B. 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 fund usage are:

- Clubs These funds normally consist of self-imposed fees and expenditures are voted on by club members.
- Courtesy (Faculty) Money collected from faculty/staff to purchase flowers or gifts.
- Athletic Fundraisers 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 would 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.
  - Refreshments for In-service if an agenda is attached to the receipts.
- (5) Do not spend public money for teacher meals, personal items for faculty and/or staff (American Education Week, Secretary's Day), or for flowers, cards or food when it relates to an illness or death for faculty, staff or students.
- (6) Public funds may be expended to provide for meals or refreshments at a meeting held by local boards of education. The meal or refreshments provided at such a meeting must be incidental to the meeting. (letter dated August 29, 1997)
- (7) Membership dues for the local athletic association must be paid from an athletic account. It is illegal to pay these dues from general fund. Also, it is illegal to pay dues to the local administrator's association from public funds. (letter dated September 8, 1997)
- (8) 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
- (10) Check with the Local School Accountant, CSFO, local auditor, and/or SDE if in doubt about classifying an expenditure.
- (11) If in doubt, consider it PUBLIC FUNDS.

### 3. RECEIPTING MONEY

#### A. Deposit Procedures

- At the end of each day, all monies on hand should be deposited with the bank.
- One deposit slip should be prepared in duplicate, listing each check separately, by recording the issuer of the check and the amount.
- The original and the duplicate slip should accompany the deposit to the bank to be validated.
- The secretary/principal should check the accuracy of the bank's validation **before** leaving the bank.
- The duplicate deposit slip should be returned to the Central Office and used to verify the entry made in the Master Receipt Book.
- 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.
- The secretary/principal is responsible for taking the general fund and lunchroom money to the bank daily.

#### 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 and address 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.
- The person accepting the check should initial the check and write the activity number the money is being deposited into.
- 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 or lunchroom should **never** cash a check.
- Whenever possible, a driver's license number should be written on the check.

### C. Cash Receipts

All monies received must be receipted in a Master Receipt Book with prenumbered Master Receipts. Each school is responsible for obtaining prenumbered receipts for use in the school office. All receipts written in the Master Receipt Book must be recorded in the Cash Receipt program of the software (*Done by the Local School Accountant*).

All funds **must** be deposited on the day in which they are received according to the deposit procedures. Schools may establish a daily cut-off time after which funds will not be received and receipted. The Master Receipt Book must be handled with the utmost accuracy.

Receipts are never to be destroyed or changed. 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 Master Receipt Book is to be kept on file in the school office. The person receipting the money must **never** write a receipt to his/herself. (Note: The only exception is when the office secretary uses a student receipt record.)

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. Master Receipt Book

Master Receipts are issued in the school office by an individual assigned by the Principal or designated by job description as responsible for collecting school funds. Master Receipts should be completed and issued in numerical order at the time funds are received. Because only one Master Receipt book or record is to be in use at a time, all pre-numbered receipts in a receipt book or record should be issued before another Master Receipt book or record is put into use. The follow procedures are recommended:

- (1) A Master Receipt should be issued after counting or verifying the amount of the receipt at the time the funds are actually received.
- (2) The person presenting the funds for receipt should wait for a Master Receipt to be prepared and verify the information on the Master Receipt before leaving the office.
- (3) Funds collected by a teacher must be brought to the office along with the teacher receipt book or record, alternative receipt form, report of ticket sales, or other receipt documents.
- (4) Funds should be counted and verified with the amounts in the teacher receipt book or record, alternative receipt form, or report of ticket sales.
- (5) A manually prepared Master Receipt should contain the following information:
  - a. The sequential numbers of the teacher receipt book or record, alternative receipt form, or report of ticket sales form.
  - b. The name of the individual delivering the funds.
  - c. The amount of the funds received.
  - d. Identify the school activity account to receive the funds.
  - e. Space permitting, other information that would be useful in identifying the funds.
  - f. The date the funds are received.
  - g. The original signature of the individual receiving the funds and issuing the Master Receipt.
- (6) The original Master Receipt should be handed to the individual delivering the funds.
- (7) Voided receipts must be retained.
- (8) Do not use correcting fluid or erasures for mistakes.
- (9) Funds received must be secured until deposit. Deposit funds daily or according to local board policy.
- (10) The Master Receipt book or record and supporting documents must be secured for audit.
- (11) A Master Receipt should also be issued for each check received by mail.
- (12) **Do not cash checks with school funds. Deposit funds intact.**

## **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, as the result could inflate the expenditure or revenue.

### **Receipting the refund:**

- The refund should be receipted in the Master Receipt Book at the beginning or end of the receipts written for that day. A separate deposit may be made for the refund.

### **Receipting the refund on computer books:**

- A journal entry should be made using the 'C/R' journal code. A debit is made to the cash account (increasing the asset) and a credit is made to the expense account (decreasing the expense).

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. Student Receipt Records**

Each teacher/sponsor will be issued an individual Teacher Receipt Book to record all funds collected from students in his/her class and/or activity. A teacher/sponsor is not to have more than one receipt book at a time, unless approved by the Principal. The receipt book must be prenumbered. The receipts must be written in the following manner:

- (1) Date – The date on which monies are received.
- (2) 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.)
- (3) Activity Number – the activity to which the monies are to be applied.
- (4) For – The purpose for receiving monies.
- (5) CA – Should be checked if the money received is in the form of cash.
- (6) CK – Should be checked if the money received is in the form of a check.
- (7) Amount – The dollar amount written in numerals.
- (8) Received By – Initialed by the teacher/sponsor receiving monies.
- (9) Memo – This is a reference to the deposit date, total of receipts, and the receipt number from the Master Receipt Book sheet.

A permanent record must be kept of each 'Record of Issue-Teacher Receipt Book (LSFM 10.A.)'. If a receipt book 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 teacher receipt books.

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 ten dollars (\$10.00). Anything (such as field trips, school store supplies, etc.) can be receipted on this log. Fundraisers will still need to be receipted on the teacher receipt book even if they are less than \$10.00. The teacher should complete and submit the 'Receipt Log of Less Than \$10.00 (LSFM 10.B.)', along with **ONE** teacher receipt to the office. This form may be copied so that the teacher/sponsor will have a copy for his/her files. The listing of Teacher Receipt Books Issued and the Receipt Log of Less Than \$10.00 should be filed together for audit purposes.

Funds should be remitted to the Principal's office no more than once a day. However, a teacher is never to hold funds in excess of 24 hours beyond the date of collection.

The secretary must check for the following discrepancies when receiving money to ensure money has not been held:

- (1) Check date should be current.
- (2) Receipt date should be within 24 hours.

The secretary must issue a receipt from the Master Receipt Book to each teacher/sponsor for all money brought into the office. Teachers should take money and their Teacher Receipt Book to the office **personally**. No monies should be accepted from teachers without a relating Teacher Receipt Book.

#### **G. Child Nutrition Program Deposit**

The secretary is responsible for verifying the lunchroom deposit and taking the deposit to the bank. The following steps will ensure a correct lunchroom deposit:

- (1) Break apart and recount all money.
- (2) Run a tape totaling all checks.
- (3) Denomination of bills and coins should match the deposit summary.
- (4) Deposit slip should be checked for complete and accurate information.
- (5) The secretary should sign the deposit summary and return to manager/cashier.
- (6) The validated deposit slip should be checked for accuracy before leaving the bank.

## **H. 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 (LSFM 10.C.)' should be completed and turned in to the Local School Accountant for processing. The Local School Accountant 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-(0000,0001,0003,0004,0005). Examples of transfers from Central Office are School Allocation, Helping School Tags, Maintenance, Instructional Fees, Fee Replacement, Library Enhancement, Professional Development & Technology.

Transfers from the local school to Central Office are remittances for extra-curricular transportation pay, substitute pay, instructional fees, and lost and damaged textbooks. The Central Office transfer out journal number, ACTV 12\32-5-9910-923-CCTR-7101/7501-0-9700-0000, should be used when issuing the check to Central Office.

## **I. Journal Entries**

Journal Entries are used to correct posting entries. Journal Entries may be processed at the Central Office by the CSFO. If a Journal Entry is made between public and non-public funds it is necessary to move the cash between the funds as well.

All Journal Entries are to be maintained, for audit purposes, in the corresponding month's financial records folder for each school.



## J. Fees

- No school fee of any kind may be charged in elementary grades (K-6). Code of Alabama 16-10-6 and 16-11-26
- No school fee can be charged for required courses. Class fees may only be collected on elective courses and the money collected on such fees can only be disbursed by the purchase of laboratory or shop materials and equipment to be utilized in that particular course. Code of Alabama 16-13-15, Section C
- A student shall have the same access to materials and supplies regardless of whether the student has paid his/her fee. Students that have not paid fees cannot be penalized in any way such as access to course, reduced grade, withholding report card, etc. (letter dated August 20, 1976)
  - (1) If a locker is part of the building contract and paid for with tax money, a locker fee is not legal. A reasonable service charge for a lock may be collected.
  - (2) If individual schools have purchased lockers and the schools have obligated themselves to amortize the cost of the lockers with fees, a reasonable locker fee may be charged. Under no circumstance should a school profit from the locker fees; charges should only be enough to amortize the debt and service of the locks.
- Only the principal has the authority to waive or reduce fees within his/her school. In the event fees are waived or reduced, the proposed fee and reason for waiver or reduction should be completed, signed by the Principal, and forwarded to the Central Office for approval.
- The actual cost of admission may be collected from field trip participants. No student should be denied participation for inability to pay admission costs.

## 4. PURCHASES

### A. Requisitions and Purchase Orders

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

- (1) A 'Purchase Requisition Form (GFM 15.C.)' 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 Principal for his/her signature **prior** to a purchase order being issued.
- (4) A computer-generated purchase order that flows sequentially in numeric order should be completed for each purchase. **All purchase orders Must be signed by the CSFO or Superintendent prior to the purchase being made.**
- (5) When the invoice is received by the Local School Accountant, 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 will be normal and therefore do not require a purchase order (i.e., telephone bills, copier bills, laundry bills, official checks, change cash, student refunds, travel reimbursements, etc.)
- (8) **No employee should have authorization to purchase or order goods or services without proper approval from the Central Office in the form of a purchase order. As stated in the GFM Section 10. D., reimbursements shall not be made to any teacher/sponsor who purchases goods in the school's name without a purchase order.**

All purchase orders should have a printed message "PURCHASE ORDER VOID AFTER 90 DAYS".

## **B. Bid Law**

The State of Alabama 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), 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 the Superintendent. The Greene 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.*

## 5. 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 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” and the signature portion of the check should be cut out. All checks should require two signatures, that of the Superintendent and the CSFO. Additional signatures may be approved by the Board to be used in emergency situations if the signature is on file at the bank. The proper handling of the school bank account is the primary responsibility of the Principal.

### 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. The stub should note exactly what expense the payment will cover. If payment is being made for an invoice that Central Office billed a school for, include the invoice number on the check stub.

**\*\*NOTE\*\*** A separate check should be issued on all Child Nutrition Program (CNP) related monies.

### 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 and fax copies 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 more 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.**

If the vendor does not have an invoice, the Local School Accountant may furnish an ‘Invoice (LSFM 10.D.)’ 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. Also, if the vendor does not have a quote form, the Local School Accountant may furnish a ‘Quote Form (LSFM 10.L.)’ to the vendor.

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 corresponding supporting documentation and the invoice must be stamped paid. It is suggested that the check stub be used to document payment. Once paperwork is marked paid, the check copy must be stapled on top. 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. A letter should be sent to the vendor to verify the status of the check before the check is voided.

Gifts, prizes, or other merchandise obtained from the purchase of school items are the property of the school and the Greene 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.

#### **D. 1099 Vendors**

Payments made for services to individuals, who are not employees of the school system, or companies, must be reported as a 1099 Vendor. A Contract for Services may be used.

Examples:	Officials/Official Association	Dry Cleaning
	Sheriff Deputies	Printing
	Locker Servicing	
	Cheerleading Clinics	
	Landscaping	
	Disc Jockey	
	Rent	

Note: Payments made to any employee for services must be submitted to the Payroll Department.

Examples:	Substitutes
	Teachers
	Janitors

The following payments are not reportable:

- (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 at the Central Office for each individual or company that qualifies for a 1099 form.

### **E. Travel Expense Reimbursement**

The Board of Education may authorize certain personnel to receive reimbursement for travel expenses in Greene County. No reimbursement shall be authorized for travel between the employee's residence and usual work place. Limits may be placed on the amount of authorized travel reimbursement. Personnel will be reimbursed at the established federal rate.

The Board of Education may authorize certain personnel to receive reimbursement for travel outside the county while on official business. Reimbursement will be in accordance with the "**Section 14. A.**" of the GCBOE General Finance Manual.

### **F. Refund Check**

When issuing a check for a refund, the journal code that was used to record the revenue must be used as the journal code when issuing a check.

Example: A \$12.00 check was received for a lost textbook. The \$12.00 would be recorded as 12-4-6933-000-cctr-7101-0-0000-0000.

If the book is found and returned, you would issue a refund check to the student using the journal code 12-4-6933-000-cctr-7101-0-0000-0000.

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

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

## 6. FUNDRAISERS / SALES / COMMISSIONS

Under the authority of “*Section III., Sub-Section 3.15*” of the GCBOE policy manual, the Greene County Board of Education approves the guidelines for local school fundraising at the beginning of each school year. The Board policy is to limit the door-to-door sales activities by the students. Each school will be allowed four (4) school-wide fundraisers per school year. Each Club and organization will also be allowed four (4) fundraisers per school year. •One additional fundraiser may be approved under unusual circumstances with approval by Principal or Superintendent.

**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. (SACS memorandum September 1, 1999)

A variety of fundraiser/sales occur during the school year, however each is essentially handled in the same manner. Some of common fundraisers/sales conducted by local schools are:

- Magazine Sales
- Beauty Walks
- BBQ Sales / BBQ Cook-offs
- Yearbook Sales
- Wrapping Paper / Candy Sales

### A. Procedures for Fundraisers / Sales

A ‘Fundraiser Authorization Form (LSFM 10.E.)’ must be completed and approved by the Principal and Superintendent at least 5 days prior to the activity. The form should contain the following information:

1. Date of the request.
2. Names of the individual making the request.
3. Activity account to receive proceeds from fundraiser.
4. Class, club or organization with will conduct activity, if applicable.
5. Name of fundraising project.
6. Beginning and ending dates of fundraiser.
7. Description of fundraising activity, such as:
  - a. Name of company supplying items for sale.
  - b. Description of items for sale.
  - c. Estimated cost of items for sale.
  - d. Sales price of items.
  - e. Description and estimated cost of related fundraiser expenses.
  - f. Description of method of sales and collections.
  - g. Estimated profit from fundraiser.
8. Purpose of fundraiser.

A 'Report of Fundraising Activity (LSFM 10.F.)' must be completed at the conclusion of the activity and filed for audit purposes.

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 Fundraiser/Sale Control Sheet (LSFM 10.G.)' will be maintained by each individual teacher to account for the items to be sold by the students. Upon receipt of the fundraiser/sale items to be sold, the student will sign the 'Student/Parent Participation Agreement (LSFM 10.H.)' to acknowledge acceptance of the responsibility to return either the dollar value of the items issued to him/her or any unsold merchandise.
- (3) As money is submitted by the students to the teacher, all receipting procedures as outlined under "**3. Receipting Money**" must be followed. These receipts must also be recorded on the teacher's fundraiser/sale 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 all rewards for the students. **The school is not allowed to give cash prizes from public or nonpublic funds.**

\*If an individual pays an entry fee / admission fee (example: BBQ Cook-off) the school may award cash prizes. The cash for these prizes may be held out of the entry / admission fees if the winner signs a document detailing the event and the dollar amount received.

- (5) It is suggested that one day per week be designated for collection of money.

**There must be accountability for total number of items purchased. Details for amounts not collected, spoiled, or stolen must be maintained.**

## **B. Commissions**

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 does not issue a purchase order or a check to the vendor, nor does it receipt the monies collected at the local school. Examples of commissions are:

- School Pictures (mandatory)
- Vending Machines (mandatory)
- Yearbook Sales
- Class Rings
- Magazine Sales



It is in the schools best interest to contract with vendors on a commission basis. Not only does the local school avoid having to issue a purchase order and a check, it also avoids dealing with receipting the money and the returned checks.

The check stub or copy of the check issued for commissions should be kept on file at the central office 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.

Snack and drink machines cannot be located in the lunchroom. Elementary students, K-6, should be denied access to all snack and drink machines.

## 7. FIELD TRIPS / ACTIVITY RUNS

A 'Field Trip Request (LSFM 10.I.)' should be completed and forwarded to the Superintendent for approval prior to the date of the activity. A 'Permit for Special Use of Bus (LSFM 10.N.)' should be completed and approved by the Transportation Department two weeks prior to the date of the activity.

1. The person requesting the bus should complete the request section, except for name of driver, bus number assignment, and Principal's signature, and forward it to the Transportation Director.
  2. The Transportation Director should assign bus numbers and drivers, obtain the Principal's signature, and forward all copies to the Central Office.
  3. The hours for field trips/activity runs are reported on the Permit for Special Use of Bus. An asterisk (\*) should be placed beside the name of the lead driver, if more than one bus. The original Permit for Special Use of Bus should be signed by the Principal and forwarded to the Transportation Department by the 15<sup>th</sup> day of each month. Copies should be retained at the Transportation Department and the Central Office.
  4. The actual cost of admission may be collected from field trip participants. No student should be denied participation for inability to pay admission costs. Except for Board funded events, funds to cover transportation must be furnished by local means other than by students.
- A quarterly invoice will be issued to the school for reimbursement on the activity trips that are to be paid by the local school.

## 8. MISCELLANEOUS ITEMS

### A. Loans

A county school board is not liable for unauthorized loans negotiated by a school Principal. (letter dated October 8, 1987)

#### (1) Interfund Payable Loan

An interfund payable loan is a loan from Central Office to a local school. The Principal must submit his/her loan request in writing to the Superintendent including the following information:

- (1) Purpose of loan
- (2) Loan amount
- (3) Number of years requested
- (4) Payment schedule (including dates, amounts and first payment)

The secretary should receipt the money in the Master Receipt Book. The money is posted as a journal entry, journal code C/R, using the following journal numbers:

Cash	0000 12-1-0111-000-CCTR-7101-0-0000-0000	Debit
Interfund Pay	ACTV 12-2-0261-000-CCTR-7101-0-0000-0000	Credit

The money received for an interfund payable loan will not be reflected in the activity balance. Therefore, the activity will have a <-> debit balance until enough revenues are generated to absorb the debit balance. The loan balance may be found on the balance sheet in the liability section. To determine the true activity balance, subtract the <-> debit activity balance from the loan balance, or add the credit activity balance to the loan balance.

To issue a check for an interfund loan payment, the following journal number is used to expense the check:

ACTV 12-2-0261-000-CCTR-7101-0-0000-0000

## **(2) Bank Loan**

The Principal must submit his/her loan request in writing to the Superintendent. Upon approval from the Superintendent, the Principal may proceed with the loan application from the bank. A copy of the loan agreement and terms must be sent to the local school accounting office.

The secretary should receipt the money in the Master Receipt Book, and the Local School Accountant should record in the General Ledger using the following journal number:

ACTV 12-4-9150-000-CCTR-7101-0-0000-0000

The money is posted to the computer in the normal fashion. The money received for a bank loan will be reflected in the activity balance.

To issue a check for a bank loan payment the following journal number should be used:

ACTV 12-5-8200-931-CCTR-7101-0-9200-0000    principal  
ACTV 12-5-8200-932-CCTR-7101-0-9200-0000    interest

## **B. Capital Lease**

Capital Leases must be approved by the board. No school is allowed to enter into a contract for more than 3 years.

## **C. Month End Close**

The Local School Accountant is responsible for month-end close procedures of the books. Upon receipt of the bank statement (or a print out), the CSFO should reconcile the book balance to the bank balance. After balancing, monthly reports should be run for each school. The 'Monthly Reports Checklist (LSFM 10.J.)' should be attached to the reports.

The financial records of the local school are public records and should be made available to any person(s) upon request. Monthly Principal's Reports should be distributed at each monthly staff meeting.

## **D. Athletic Events**

When tickets for athletic events are issued, a 'Report of Sale of Tickets (LSFM 10.K.)' should be prepared for each seller to whom tickets are issued.

The Local School Accountant should complete the top portion of the form and the tickets issued section on the Report of Sale of Tickets. Tickets and a copy of the form should be given to the designated person(s).

When the event requiring tickets is over, the tickets returned section should be completed, the money should be counted and verified to the tickets sold, and the Report of Sale of Tickets should be signed. The unused tickets and Report of Sale of Tickets should be turned in to the principal. The money should be dropped at the bank in a "Hold for Pick-Up – Not for Deposit" bank bag. The secretary should pick up the money the following morning, prepare the deposit and complete the reconciliation of the tickets.

Upon completion of the ticket reconciliation, the secretary should sign the Report of Sale of Tickets and then forward it to the Principal for his/her signature. A copy of the Report of Sale of Tickets and all unused tickets must then be forwarded to the Local School Accountant.

The sale of season tickets is to be reported on a separate Report of 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.**

Admission prices for athletic events are voted on and approved by the Board. The local school should never change an admission price set by the Board.

For all concession activity during athletic events, sales are to be reported on the 'Concessions Form (LSFM 10.P.)' and inventory counts after each game are to be reported on the 'Concession Inventory Form (LSFM 10.M)'. **Unless ran in part by a booster organization (i.e. Band Booster), all concession activity is considered public money.**

A parking charge for varsity football games only has been approved by the Board. Since the football game and the parking is on school property, **the parking charge for the varsity football games is considered public money and must be receipted into a public activity using the 'Parking Form (LSFM 10.O)'.**

#### **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. (letter dated May 22, 1991)

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 local board of education for approval and then the notice should be forwarded 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.**

## **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 2 audit reports and settlement of any claims due before being destroyed.**

### **Audit Reports**

Audit reports are records created/maintained to document the findings of the independent auditor on the financial activities and operations of a local school. Information available in these records includes school name, audit period, findings, comments, recommendations, schedules, and exhibits.

### **F. Fixed Assets**

A fixed asset can be defined as having a useful life of one year or more that was acquired at a specified dollar amount greater than \$5,000.00. **(Personal property with a value less than \$5,000.00 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 in the Asset Inventory System maintained at the Central Office.

### **G. Disposition of Fixed Assets**

The Greene County School System may at times have property, which is no longer used or needed. Before the property is disposed of as surplus, the Greene County Board of Education and the Superintendent should determine whether it may be utilized by another school or department. No fixed assets of the school system may be disposed of without the written permission of the superintendent or his/her authorized agent.

### **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.

- (1) Complete and submit a 'Fixed Asset Change or Disposition Form (GFM 15.G.)', detailing the property to receive designation, to the office of the Chief School Financial Officer.
- (2) The Chief School Financial Officer shall prepare a report of all requests for disposals and submit the report to the Board of Education during the following month's Board of Education meeting.

- (3) If the Board of Education votes to approve the designation, the property shall be scheduled for pickup and disposed of in a manner that is in the best interest of the Greene County Schools.
- (4) The pickup of designated property shall be scheduled and coordinated with the Maintenance Supervisor. It is the school Principal's responsibility to have all property designated for pickup assembled together and placed in an easily accessible location before the scheduled pickup time. The maintenance personnel will pick up only that property that has been properly designated as surplus/obsolete.

#### **I. Method of Disposal**

The Accounting Department shall be responsible for the sale of surplus and obsolete property. Sales 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

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 Greene 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

## **9. PROCEDURES FOR EXPENDITURES OF STATE INSTRUCTIONAL SUPPORT FUNDS**

### **A. Budgeting Requirements**

Classroom instructional support may be defined as library enhancement, classroom materials and supplies, professional development, technology and other classroom instructional support approved by the State Board of Education.

#### Budget Committee

- Composed of five members-consisting of four teachers and principal (or principal's designee).
- Teachers on committee shall be elected annually by secret ballot by majority vote of the teachers voting at each school.
- Committee must elect chairperson and secretary.
- Minutes must be kept of the meetings.
- Budget committee shall propose budget for classroom instructional support.
- Budget for technology and professional development shall be consistent with latest plan developed at local school level and submitted by the local board to the State Superintendent of Education.
- Media specialist must be consulted in budgeting library enhancement funds.

#### Budget

- Must outline common purchases and must specify the common items which may be purchased.
- Must specify the amount to be allocated for each teacher.
- "Proposed Budget" submitted to teachers at annual meeting.
- Majority must approve budget "Budget Approval".
- Must have at least two work days to review proposed budget before vote.
- Any budget not approved by majority must return to the budget committee for revision.

#### Reports

- Report on approved Proposed Budget must be submitted to local superintendent.
- Local superintendent shall submit a notarized affidavit to the State Superintendent of Education.

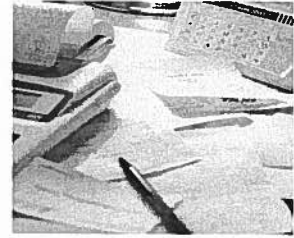
*Note: Transfer with Teacher Disallowed (Item 10)*

(Please refer to "**Section III., Sub-Section 3.17**" of the GCBOE policy manual, Section 16-1-8.1 Code of Alabama and HB215 found in section XII Attorney General Opinions)



## **10. RELEVANT FORMS**

# Record of Issue-Teacher Receipt Book



Site: \_\_\_\_\_

Staff Member	Date Issued	Receipt Book#	Date Returned

**\*All money received on campus should be receipted and deposited immediately.\***

**RECEIPT LOG OF LESS THAN \$10.00**

SITE: \_\_\_\_\_

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

Teacher: \_\_\_\_\_

Student Name	Amount Paid	Date Collected
1.		
2.		
3.		
4.		
5.		
6.		
7.		
8.		
9.		
10.		
11.		
12.		
13.		
14.		
15.		

Total Amount Paid: \$ \_\_\_\_\_ Teacher Receipt # \_\_\_\_\_

I AGREE THAT I RECEIVED AND SUBMITTED THE TOTAL AMOUNT COLLECTED THAT IS LISTED ON THIS FORM.

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

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

# Transfer Voucher

**Note:** *This form should be used when transferring funds between subsidiary accounts within a local school. PUBLIC FUNDS CANNOT TRANSFER TO NON-PUBLIC FUNDS*

Amount to be transferred: \$ \_\_\_\_\_

Account/Activity to Transfer From (Account/Activity Name): \_\_\_\_\_

Account/Activity# \_\_\_\_\_

Account/Activity to Transfer To (Account/Activity Name): \_\_\_\_\_

Account/Activity# \_\_\_\_\_

Purpose of Transfer:

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

\_\_\_\_\_  
Account/Activity Sponsor(s) Signature

\_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_  
Date

\_\_\_\_\_  
Principal's Approval

\_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_  
Date

\_\_\_\_\_  
Chief School Financial Officer's Approval

\_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_  
Date

**Vendor Name:** \_\_\_\_\_  
**Address:** \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**INVOICE**

INVOICE NO. \_\_\_\_\_  
DATE \_\_\_\_\_  
CUSTOMER ID \_\_\_\_\_

TO Greene County Board of Education  
School: \_\_\_\_\_  
Address: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

QUANTITY	DESCRIPTION	UNIT PRICE	EXTENSION
		<b>SUBTOTAL</b>	
		<b>TOTAL</b>	

\_\_\_\_\_

Vendor Signature

Check No. \_\_\_\_\_

Date \_\_\_\_\_

Amount \_\_\_\_\_

Note: Please record check number, amount and date of payment in above space.  
Make all checks payable to \_\_\_\_\_

**THANK YOU FOR YOUR BUSINESS!**

Date of Request: \_\_\_/\_\_\_/\_\_\_  
School/Site: \_\_\_\_\_



↑  
↑  
↑  
↑  
↑  
**Greene  
County  
Schools**

FUND RAISER

# FUNdraiser Authorization Form

Name of Project/Fundraiser: \_\_\_\_\_

Name of person requesting fundraiser: \_\_\_\_\_

Department: (ex. Band, Athletic Booster, etc.) \_\_\_\_\_

Beginning Date: \_\_\_/\_\_\_/\_\_\_

Ending Date: \_\_\_/\_\_\_/\_\_\_

Activity account to receive proceeds:

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Name of company supplying items for Sale: \_\_\_\_\_

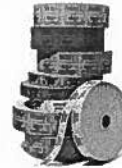
(Company should submit W-9 form for records)

**Describe the items for sale and purpose for fundraiser:**

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

What is the price of the items for sale? \$ \_\_\_\_\_

What is the sales price of the items? \$ \_\_\_\_\_



\_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_  
Signature of Fundraiser Sponsor          Date

\_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_  
Signature of Principal          Date          Approve      Disapprove

\_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_  
Signature of Superintendent      Date          Approve      Disapprove

## FINANCIAL PROCEDURES FOR LOCAL SCHOOLS ALABAMA DEPARTMENT OF EDUCATION

(page 14 SECTION 4)

### Fundraising

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. However, elementary school students must not be involved in any door-to-door solicitations or sales. **No fundraisers may sell foods of minimal nutritional value during the school day.** A form requesting authorization for a fundraising activity must be approved by the Principal prior to the start of the fundraising activity and should contain the following information:

- 1). Date of the request.
- 2). Name of the individual making the request.
- 3). Activity account to receive proceeds from fundraiser.
- 4). Class, club, or organization that will conduct activity, if applicable.
- 5). Name of fundraising project.
- 6). Beginning and ending dates of fundraiser.
- 7). Description of fundraising activity, such as:
  - a). name of company supplying items for sale.
  - b). description of items for sale.
  - c). estimated cost of items for sale.
  - d). sales price of items.
  - e). description and estimated cost of related fundraiser expenses.
  - f). description of method of sales and collections.
  - g). estimated profit from fundraiser.
- 8). Purpose of fundraiser.

**\*Before approving a fundraising activity, a Principal should consider the safety of students involved in the activity. For example, the cheerleader sponsor should supervise events such as a "Car Wash for Cheerleader Camp". The potential profitability for the efforts expended on a fundraising activity should also be considered.\***

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

- 1). All funds collected must be delivered to the Principal's office for a Master Receipt. Do not cash checks from collections.
- 2). 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.
- 3). All fundraising expenses, including sales awards to students, must be presented to the Principal for payment by check.
- 4). 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 activity.

## Report of Fundraising Activity

Name of Project/Fundraiser: \_\_\_\_\_

Name of person requesting fundraiser: \_\_\_\_\_

Department: (ex. Band, Athletic Booster, etc.) \_\_\_\_\_

**Beginning Date:** \_\_\_/\_\_\_/\_\_\_

**Ending Date:** \_\_\_/\_\_\_/\_\_\_

Total# of items purchased: \_\_\_\_\_

Cost per item:                   X \$ \_\_\_\_\_

**Total Purchased:**               = \$ \_\_\_\_\_

Total# of items sold: \_\_\_\_\_

Sales price of items sold:       X \$ \_\_\_\_\_

**Total Amount Received:**       \$ \_\_\_\_\_

**Total Purchased:**               \_\_\_\_\_

    (minus)                           - \_\_\_\_\_

**Total Amount Received:**       \_\_\_\_\_

Equals:

**Total Profit:**                   + \_\_\_\_\_ (if amount received is greater)

or

**Total Loss**                      - \_\_\_\_\_ (if amount received is less than purchase)

Have all items been sold? \_\_\_ Yes \_\_\_ No

If all have not been sold, how many items are left in inventory? \_\_\_\_\_

By signing below, I agree this form has been completed with accurate information.

\_\_\_\_\_  
Signature of Fundraiser Sponsor

\_\_\_/\_\_\_/\_\_\_  
Date

\_\_\_\_\_  
Signature of Principal

\_\_\_/\_\_\_/\_\_\_  
Date



## Teacher Fundraiser/Sale Control Sheet

Name of Project/Fundraiser: \_\_\_\_\_

Name of Teacher Receiving Fundraiser Items: \_\_\_\_\_

Department: (ex. Band, Athletic Booster, etc.): \_\_\_\_\_

Beginning Date: \_\_\_\_/\_\_\_\_/\_\_\_\_

Ending Date: \_\_\_\_/\_\_\_\_/\_\_\_\_

Total Items Received and to be Sold: \_\_\_\_\_

Allocation of Items to be Sold by Students:

Student Name	Number of Items Supplied	Received Signed Participation Agreement	Total Money Collected from Student	Number of Items Returned
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13.				
14.				
15.				

**Total Amount Collected: \$** \_\_\_\_\_ **Teacher Receipt #** \_\_\_\_\_

I AGREE THAT THE ABOVE INFORMATION IS ACCURATE.

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

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

# Student/Parent Participation Agreement

Name of Project/Fundraiser: \_\_\_\_\_

Name of Student Receiving Fundraiser Items: \_\_\_\_\_

Department: (ex. Band, Athletic Booster, etc.): \_\_\_\_\_

**Beginning Date:** \_\_\_\_/\_\_\_\_/\_\_\_\_

**Ending Date:** \_\_\_\_/\_\_\_\_/\_\_\_\_

**\*This form should be signed and returned prior to student participation.\***

I give my child \_\_\_\_\_ permission to participate in the  
(Child's Name)

\_\_\_\_\_ at his/her school.  
(Event/Fundraiser)

I understand **and** agree to the following (please check all that apply):

I have received \_\_\_\_\_ items issued to my child by his/her teacher for fundraiser.  
# of Items Received

I agree to sell the items issued to my child.

I agree to pay the cost (resale value) of the items.

I agree to return the items that are not sold.

By signing below, I agree to the terms of this agreement.

\_\_\_\_\_  
Parent/Guardian Signature

\_\_\_\_/\_\_\_\_/\_\_\_\_  
Date

**Office Use Only**

Teacher: \_\_\_\_\_

School/Site

\_\_\_ Eutaw Primary

\_\_\_ Greene County High

\_\_\_ Carver Middle

\_\_\_ Paramount Jr. High

Comments: \_\_\_\_\_

**Greene County Board of Education**  
*Eutaw, Alabama*

**Field Trip Request**

**Request must be submitted at least (10) working days prior to date of Field Trip.**

Date of Request: \_\_\_\_\_ School \_\_\_\_\_

Requesting Travel From: \_\_\_\_\_ To \_\_\_\_\_

On \_\_\_\_\_ Time of Departure: \_\_\_\_\_ Approximate Time of Return: \_\_\_\_\_

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

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

No. of students: \_\_\_\_\_ No. of Teachers: \_\_\_\_\_ No. of Parents: \_\_\_\_\_ Total \_\_\_\_\_

Student's Expense (Itemized): \_\_\_\_\_ Total Expense: \_\_\_\_\_

Transportation will be provided: \_\_\_\_\_

**Fund Source**

**Contact Person**

Admission and/or other expense will be provided by: \_\_\_\_\_

\_\_\_\_\_  
Signature of Contact Person

\_\_\_\_\_  
Teacher

\_\_\_\_\_  
Teacher

\_\_\_\_\_  
Teacher

Approved By: \_\_\_\_\_ / \_\_\_\_\_  
Principal Date

Approved By: \_\_\_\_\_ / \_\_\_\_\_  
Superintendent Date

## CHECKLIST FOR LOCAL SCHOOLS MONTHLY FINANCIAL REPORTS

(Reports in monthly packet should be in the same order as listed below)  
**REMEMBER - ONLY RUN REPORTS A FOR MONTH YOU ARE BALANCING**

- \_\_\_\_\_ Invoices by Vendor (Run for month balancing only)
- \_\_\_\_\_ Trial Balance Reports (2) (Put amounts on charts below)
  - \_\_\_\_\_ Function Code.....: 1-0111 to 1-0111 only (#1)
  - \_\_\_\_\_ Function Code.....: 3-0341 to 3-0341 by SFund (#3)
- \_\_\_\_\_ YTD Open Purchase Order Report (Put total open PO amount on chart below - #4)
- \_\_\_\_\_ Bank Statement and Reconciliation Report (Signed by the CSFO and Superintendent)
  - (Put adjusted statement balance from reconciliation report on chart below - #2)
- \_\_\_\_\_ Month-to-Date Check Register
- \_\_\_\_\_ Verification Report - Summary Only (Put encumbrance amount on chart below - #5)
- \_\_\_\_\_ Principal's Report (Put encumbrance amount on chart below - #6)
  - (Put Grand Total for Current MTD column on chart below - #7)
- \_\_\_\_\_ LSA Monthly Financial Statement (Put YTD Actual Ending Fund Balance of chart below)
  - (#8 = \$ amount for public; #9 = \$ amount for non-public)
- \_\_\_\_\_ Monthly Internal Audit Documentation

The checklist will serve as the cover sheet for your reports.

School \_\_\_\_\_ Calendar Month/Year \_\_\_\_\_  
Date Submitted \_\_\_\_\_ Signature \_\_\_\_\_

### Reconciliation Chart

Cash account balance from Trial Balance (1-0111)  
Adjusted statement balance from bank reconciliation

#1		These two amounts must be the same.
#2		

Total Encumbrance amount from Trial Balance (3-0341)  
Total from Open Purchase order Report  
Total Encumbrance amount on Verification Report  
Total Encumbrance amount from Principal's Report

#3		All four of these amounts must be the same.
#4		
#5		
#6		

Current Balance from Principal's Report  
Public YTD Balance from Monthly Financial Statement  
Non-Public YTD Balance from Monthly Financial Statement

#7		Must balance with Total of #8 & #9
#8		Total of #8 & #9:
#9		\$



# GREENE COUNTY SCHOOLS

REPORT OF SALES OF BASKETBALL TICKETS

Regular Game: _____ Special Game (List): _____
---

Date: \_\_\_\_\_ Gate # \_\_\_\_\_ School: \_\_\_\_\_ Opponent: \_\_\_\_\_

STARTING CHANGE: \$ \_\_\_\_\_

TICKET COLOR: RED \_\_\_\_\_ GRAY \_\_\_\_\_ BLUE \_\_\_\_\_

Person(s) Receiving Tickets (Printed) \_\_\_\_\_

Person(s) Receiving Tickets (Printed) \_\_\_\_\_

TICKET INFORMATION						
Total Tickets Requested	Tickets Supplied Beginning#	Tickets Supplied Ending#	Total Tickets Supplied (End # - Beg # + 1)	Tickets Returned Beginning #	Tickets Returned Ending #	Total Tickets Returned (End # - Beg # + 1)

### CASH RECEIVED

\$1.00	\$5.00	\$10.00	\$20.00	\$50.00	\$100.00	Coins

\_\_\_\_\_ Tickets Sold at \$ \_\_\_\_\_ = \$ \_\_\_\_\_

*(Total Tickets Supplied minus (-) Total Tickets Returned + 1 = Total Tickets Sold)*

Total Cash Shortage (if any) \$ \_\_\_\_\_

Amount Collected \$ \_\_\_\_\_ (Cash)

\$ \_\_\_\_\_ (minus Starting Change)

\$ \_\_\_\_\_ (Total cash for deposit)

\_\_\_\_\_  
Signature of Person(s) Verifying This Box Principal

\_\_\_\_\_  
Signature of Person(s) Verifying This Box



# GREENE COUNTY SCHOOLS

REPORT OF SALES OF FOOTBALL TICKETS

Regular Game: <input checked="" type="checkbox"/> (Varsity) Special Game (List): _____
---

Date: \_\_\_\_\_ Gate # \_\_\_\_\_ School: \_\_\_\_\_ Opponent: \_\_\_\_\_

STARTING CHANGE: \$ \_\_\_\_\_

TICKET COLOR: RED \_\_\_\_\_ GRAY \_\_\_\_\_

Person(s) Receiving Tickets (Printed) \_\_\_\_\_

Person(s) Receiving Tickets (Printed) \_\_\_\_\_

TICKET INFORMATION						
Total Tickets Requested	Tickets Supplied Beginning#	Tickets Supplied Ending#	Total Tickets Supplied (End # - Beg # + 1)	Tickets Returned Beginning #	Tickets Returned Ending #	Total Tickets Returned (End # - Beg # + 1)

### CASH RECEIVED

\$1.00	\$5.00	\$10.00	\$20.00	\$50.00	\$100.00	Coins

\_\_\_\_\_ Tickets Sold at \$ \_\_\_\_\_ = \$ \_\_\_\_\_

*(Total Tickets Supplied minus ( - ) Total Tickets Returned + 1 = Total Tickets Sold)*

Total Cash Shortage (if any) \$ \_\_\_\_\_

Amount Collected \$ \_\_\_\_\_ (Cash)

\$ \_\_\_\_\_ (minus Starting Change)

\$ \_\_\_\_\_ (Total cash for deposit)

Signature of Person(s) Verifying This Box \_\_\_\_\_ Principal

Signature of Person(s) Verifying This Box \_\_\_\_\_

\*\*\*ATTACH MASTER RECEIPT\*\*\*\*

# QUOTE FORM

VENDOR/NAME: \_\_\_\_\_

EXPLANATION OF SERVICE TO BE RENDERED:

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

QUOTED AMOUNT (THIS WILL BE THE AMOUNT AGREED TO UPON FOR SERVICES RENDERED)

\$ \_\_\_\_\_

PERSON REQUESTING QUOTE:

\_\_\_\_\_  
PRINTED NAME

\_\_\_\_\_  
SIGNATURE

PERSON AUTHORIZING QUOTE:

\_\_\_\_\_  
PRINTED NAME

\_\_\_\_\_  
SIGNATURE

\_\_\_\_\_  
DATE

**\*I agree that the services rendered and the amount quoted are correct. \***

Items should be counted before and after event. Print all items on the sheet that are not already listed.

### Concession Inventory Sheet (Resale Items)

Event: \_\_\_\_\_ Date: \_\_\_\_/\_\_\_\_/\_\_\_\_

Location: \_\_\_\_\_

Counted By: \_\_\_\_\_

Description of Item	Beginning Count	Ending Count
Chips		
Hot Dogs		
Hot Dog Buns		
Napkins		
Cups		
Nacho Chips		
Nacho Cheese Sauce		
Pickles		
Nacho Trays		
Skittles-Original		
Skittles-Tropical		
Skittles-Sour		
Foil Sheets		
Blow Pops		
Jalapenos		
M&M Peanut		
Pepsi		
Mountain Dew		
Water		
Gatorade-Original		
Gatorade-Variety		



<b>Description of Item</b>	<b>Beginning Count</b>	<b>Ending Count</b>

## Greene County Board of Education

### Application and Permit for Special Use of Bus

Purpose of trip \_\_\_\_\_

Request No. \_\_\_\_\_ Agency \_\_\_\_\_ Date \_\_\_\_\_

I hereby request the use of school bus no \_\_\_\_\_ on \_\_\_\_\_ to transport persons involved in the activity from \_\_\_\_\_ to \_\_\_\_\_

The bus will make approximately \_\_\_\_\_ miles on this trip. I agree to comply with the regulations of the Greene County Board of Education governing the use of school buses for special trips. Principals will inspect buses used on special trips before and after making the trips.

Principal \_\_\_\_\_

School \_\_\_\_\_

Approved by \_\_\_\_\_  
Transportation Supervisor

Date \_\_\_\_\_

Approved

Disapproved

By: Dr. Emma Louie, Superintendent

### Principal Report on Special Trip

Date \_\_\_\_\_

Trip from \_\_\_\_\_ To \_\_\_\_\_

Speedometer reading at the beginning trip: \_\_\_\_\_ End of trip: \_\_\_\_\_

Total miles traveled \_\_\_\_\_ @1.20 per mile \_\_\_\_\_

Driver \_\_\_\_\_ Amount owed \_\_\_\_\_ No. of hrs \_\_\_\_\_

Principal \_\_\_\_\_

School \_\_\_\_\_

Please deliver original copy of application to the Central Office. The original with authorization entered will be returned to principal.

Source of Fund:

General

Local School

Title I

Other \_\_\_\_\_

Specify



# GREENE COUNTY SCHOOLS PARKING

Regular Game: <input checked="" type="checkbox"/> (Varsity) Special Game (List): _____
---

Date: \_\_\_\_\_ School: \_\_\_\_\_ Opponent: \_\_\_\_\_

STARTING CHANGE: \$ \_\_\_\_\_

TICKET COLOR: RED \_\_\_\_\_ GRAY \_\_\_\_\_

Person(s) Receiving Tickets (Printed) \_\_\_\_\_

Person(s) Receiving Tickets (Printed) \_\_\_\_\_

### TICKET INFORMATION

Total Tickets Requested	Tickets Supplied Beginning#	Tickets Supplied Ending#	Total Tickets Supplied (End # - Beg # + 1)	Tickets Returned Beginning#	Tickets Returned Ending #	Total Tickets Returned (End # - Beg # + 1)

### CASH RECEIVED

\$1.00	\$5.00	\$10.00	\$20.00	\$50.00	\$100.00	Coins

\_\_\_\_\_ Tickets Sold at \$ \_\_\_\_\_ = \$ \_\_\_\_\_

*(Total Tickets Supplied minus ( - ) Total Tickets Returned + 1 = Total Tickets Sold)*

Total Cash Shortage (if any) \$ \_\_\_\_\_

Amount Collected \$ \_\_\_\_\_ (Cash)

\$ \_\_\_\_\_ (minus Starting Change)

\$ \_\_\_\_\_ (Total cash for deposit)

Signature of Person(s) Verifying This Box \_\_\_\_\_

Principal \_\_\_\_\_



Signature of Person(s) Verifying This Box \_\_\_\_\_

\*\*\*ATTACH MASTER RECEIPT\*\*\*



# GREENE COUNTY SCHOOLS CONCESSIONS SALES

Regular Game:	<input checked="" type="checkbox"/> Varsity
Special Game (List):	_____

Reference: LSFM Sec 8.D. (Pg.29)

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

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

Opponent: \_\_\_\_\_

STARTING CHANGE: \$ \_\_\_\_\_

### CASH RECEIVED

\$1.00	\$5.00	\$10.00	\$20.00	\$50.00	\$100.00	Coins

Total Cash Shortage (if any) \$ \_\_\_\_\_

Amount Collected \$ \_\_\_\_\_ (Cash)

\$ \_\_\_\_\_ (minus Starting Change)

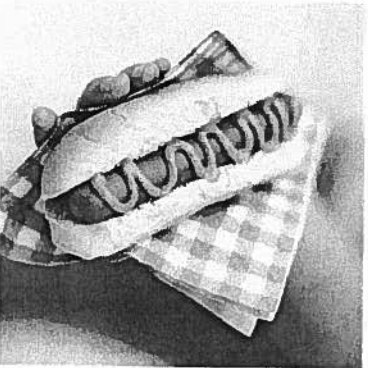
\$ \_\_\_\_\_ (Total cash for deposit)

Signature of Person(s) Verifying This Box

\_\_\_\_\_  
Principal

Signature of Person(s) Verifying This Box

\*\*\* ATTACH MASTER RECEIPT \*\*\*





# GREENE COUNTY SCHOOLS BAND BOOSTER

Regular Game: <input checked="" type="checkbox"/> (Varsity)
Special Game (List): _____

Reference: LSFM Sec 8.D. (Pg.29)

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

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

Opponent: \_\_\_\_\_

STARTING CHANGE: \$ \_\_\_\_\_

\_\_\_\_\_

### CASH RECEIVED

\$1.00	\$5.00	\$10.00	\$20.00	\$50.00	\$100.00	Coins

Total Cash Shortage (if any) \$ \_\_\_\_\_

Amount Collected \$ \_\_\_\_\_ (Cash)

\$ \_\_\_\_\_ (minus Starting Change)

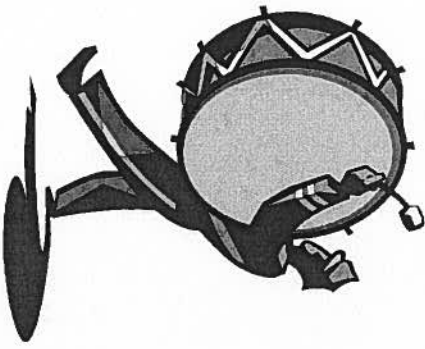
\$ \_\_\_\_\_ (Total cash for deposit)

Signature of Person(s) Verifying This Box

\_\_\_\_\_  
Principal

Signature of Person(s) Verifying This Box

\*\*\*ATTACH MASTER RECEIPT\*\*\*





# GREENE COUNTY SCHOOLS CONCESSIONS SALES

Regular Game: _____
Special Game (List): _____

Date: \_\_\_\_\_ School: \_\_\_\_\_ Opponent: \_\_\_\_\_  
 STARTING CHANGE: \$ \_\_\_\_\_

CASH RECEIVED						
\$1.00	\$5.00	\$10.00	\$20.00	\$50.00	\$100.00	Coins

Total Cash Shortage (if any) \$ \_\_\_\_\_  
 Amount Collected \$ \_\_\_\_\_ (Cash)  
 \$ \_\_\_\_\_ (minus Starting Change)  
 \$ \_\_\_\_\_ (Total cash for deposit)

Signature of Person(s) Verifying This Box \_\_\_\_\_  
 Principal

Signature of Person(s) Verifying This Box \_\_\_\_\_  
 \*\*\* ATTACH MASTER RECEIPT \*\*\*

