

**COLBERT COUNTY SCHOOLS  
LOCAL SCHOOL ACCOUNTING POLICY/PROCEDURES  
MANUAL**

**Revised 08/01/2010**

**COLBERT COUNTY SCHOOLS  
LOCAL SCHOOL ACCOUNTING POLICY/PROCEDURES MANUAL**

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**COLBERT COUNTY SCHOOLS  
LOCAL SCHOOL ACCOUNTING POLICY / PROCEDURES MANUAL**

**Preface**

This manual has been compiled and updated periodically since 1978. It is to serve as a reference, resource and guide for accounting procedures and practices for all Colbert County Schools. Generally Accepted Accounting Principles are to be followed in all instances. State and/or Federal Laws or State Board of Education Rules that provide more stringent guidelines are to be followed as well.

Latest revision: August 1, 2010

Board Approval: July 27, 2010

Colbert County Board of Education  
Policy Manual – Policies with reference (stated or implied) to Local School Accounting:

<u>File I.D.</u>	<u>Section D – Fiscal Management</u>
DCH	Monthly Financial Reconciliation
DN	Principal’s Responsibility
DFB	Inventory
DH	School Secretary-Bookkeeper (Bonding)
DHI	Records Retention Schedule
DIB	Financial Reports
DJD	Travel Expenses
DJE	Purchasing
DJEF	Purchase Orders
DJEI	Vendor Relations
DJF	Capital Outlay Purchases
DNA	Worthless Check Policy
DNB	Monthly Financial Reconciliation
DNC	Local School Audits
DND	Local School Checking Accounts
DO	Financial Accounting School Clubs

## LOCAL SCHOOL FINANCES

### **Responsibility**

The principal shall be responsible for properly accounting for all financial transactions of the school, and safeguarding all local school assets. This includes the establishment of in-county bank depository accounts, savings accounts, receipt and disbursement of funds, financial records and reports, and all fixed assets of the school.

### **Accounting System**

It is the intent of the Board that local school business affairs be conducted in accordance with the Financial Planning, Budgeting and Reporting System for Alabama Public Schools, and Financial Procedures for Local Schools, adopted by the State of Alabama, Department of Education.

**COLBERT COUNTY SCHOOLS  
LOCAL SCHOOL ACCOUNTING PROCEDURES**

**CASH & CASH RECEIPTS**

1. Funds entrusted to the care of the school employees are the complete responsibility of such employees. No money, even in the smallest amounts, shall be left in rooms or offices except in properly safe-guarded places indicated by the principal.
2. School funds shall be deposited in the school banking account on a daily basis. However, funds not in excess of \$100.00 for the Change-Cash Account and any minor funds received after the last daily bank deposit has been made may be kept in the school vault or lockable, fireproof cabinet or night deposited.
3. In order to safeguard public and non-public funds, bank deposits shall be made on a daily basis when collected.

**TEACHER/INDIVIDUAL RECEIPTS**

1. Only pre-numbered receipt books will be used to record cash received by a school.
2. Teacher/individual receipt books should be numbered and assigned to a specific individual. A log should be kept to record possession of each numbered receipt book.
3. The original receipt should be given to the person from whom money is collected. The receipt copy(ies) and money collected should be reconciled and turned in to the School Bookkeeper as soon as possible each day.
4. The Bookkeeper shall issue a master receipt to the individual who receipted the funds. The T/I receipt# or range of #s should be listed on the Master Receipt. Any differences in amounts, that cannot be reconciled, should be reported immediately to the principal, business office, and superintendent.
5. Individual receipts should be prepared for all money received with the following EXCEPTIONS:
  1. Ticket Sales
  2. Picture Sales
  3. Fees for less than \$5 collected for field trips
  4. Donations collected for charitable purposes
  5. Book Fair Sales
6. In situations where it is not practical to issue individual receipts for money collected, a listing or CASH REMITTANCE REPORT may be used to document the Teacher/Individual receipt.

CASH REMITTANCE REPORT

SCHOOL: \_\_\_\_\_

NAME OF TEACHER/INDIVIDUAL: \_\_\_\_\_

DATE: \_\_\_\_\_ PAGE \_\_\_\_\_ OF \_\_\_\_\_

<u>NAME OF STUDENT</u>	<u>AMOUNT PAID</u>
1. _____	\$ _____
2. _____	_____
3. _____	_____
4. _____	_____
5. _____	_____
6. _____	_____
7. _____	_____
8. _____	_____
9. _____	_____
10. _____	_____

TOTAL \$ \_\_\_\_\_

SOURCE:

THIS MONEY HAS BEEN COLLECTED FOR THE FOLLOWING REASON:

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

**COLBERT COUNTY SCHOOLS  
LOCAL SCHOOL ACCOUNTING PROCEDURES**

**MASTER RECEIPTS**

1. Master Receipts are issued in the school office by the person responsible for collecting school funds.
2. A manually prepared Master Receipt must be from a pre-numbered duplicate receipt book. Master Receipts should be completed and issued in numerical order at the time funds are received.
3. Master Receipts cannot be “pre-signed” and must have an original signature of the person receiving the funds.
4. The sequential numbers of the teacher receipt book should be listed on the Master Receipt.
5. The amount in checks should be noted on the receipt. A Master Receipt should be issued for each check received by mail. (Except for a check or money order received to satisfy a non-sufficient funds check).
6. Do not cash checks with school funds. Deposit funds intact.

**DEPOSITS**

1. At the time of receipt, all checks should be endorsed with the words, “For Deposit Only: along with the name of the school bank account and bank account number.
2. The deposit slip should contain the Master Receipt numbers of the funds deposited.
3. Checks deposited should be listed individually on the deposit slip.
4. The deposit date and deposit amount should be noted on the last Master Receipt included in the deposit.
5. Daily receipts should be deposited intact. **Do not cash checks with the funds received.** Do not use cash receipts for change cash. Do not use cash received for payments, (to buy stamps, etc.)
6. Do not use correcting fluid or erasures for mistakes on deposit slips.

**COLBERT COUNTY SCHOOLS**  
**LOCAL SCHOOL ACCOUNTING PROCEDURES**

**PURCHASE ORDERS**

1. The Principal should approve all expenditures that will be paid from school funds. A purchase order allows the Principal to approve expenditures prior to purchase. A purchase order provides authorization to the vendor to not charge Alabama sales tax on the school's purchases.
2. A completed, pre-numbered purchase order should be approved by the Principal before the purchase of materials, supplies, or equipment.
3. Monthly, recurring expenditures such as phone bill or utilities may not require a purchase order.
4. A purchase order register should be maintained to account for purchase orders as issued.
5. Purchase orders should be entered as an encumbrance into the accounting system software as soon as sufficient information is received.

**INVOICES**

1. All payments should be made from original itemized invoices. No payments should be made from invoice copies, purchase orders, or statements.
2. The vendor's invoice should include:
  - a. Name and address of the vendor
  - b. A description of the purchase
  - c. An itemized listing of items purchased with total
3. If a vendor without a pre-printed vendor invoice provides items or services, the vendor should sign an invoice containing the information listed above.
4. The invoice (or other document) should be signed and dated by the employee receiving the items. The signature documents verification of the services provided.
5. Supporting documentation for each check written should include:
  - a. Purchase Order (approved **prior** to purchase)
  - b. Original Invoice
  - c. Verification of receipt (signed invoice, packing slip)
  - d. Check number and check date recorded.



**COLBERT COUNTY SCHOOLS**  
**LOCAL SCHOOL ACCOUNTING PROCEDURES**

**EXPENDITURES**

Payments should be made by check. The Principal should sign all checks. No signature stamp may be used in place of the Principal's signature. The school bookkeeper should never be the sole signatory or allowed to sign on behalf of the Principal.

1. Do not write checks to "Cash".
2. Do not sign blank checks. (checks that do not contain the check recipients name and amount of check)
3. Do not pay for items in advance of receipt of materials, supplies, or equipment.
4. Invoices and supporting documents should be provided with the check to be signed.
5. Vendors should be paid on a timely basis. Late charges, penalties, and interest should be avoided by making payments by the due date.
6. Checks should be used in numerical order.
7. Checks and deposit slips (with routing and account numbers printed on them) need to be safeguarded at all times.
8. Voided checks must be retained for audit purposes.
9. Sales tax should not be paid on purchases from in-state vendors.
10. School employees may not use the school's sales tax exemption for personal purchases.
11. Checks outstanding more than 60 days should be investigated. Older checks become candidates for cancellation.

**COLBERT COUNTY SCHOOLS  
LOCAL SCHOOL ACCOUNTING PROCEDURES**

**FUNDRAISING**

The Principal must approve each school fundraising activity conducted by students, teachers, school employees, or school-related organizations. 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 "Fund-Raising or Charity Form" (Board Policy File:JKA-F1) must be approved by the Principal and Superintendent prior to the start of the activity. The "explanation of the project" should include the following:

1. Name of company supplying items for sale
2. Description of items for sale.
3. Estimated cost of items for sale
4. Sales price of items.
5. Description and estimated cost of related fundraising expenses
6. Description of method of sales & collections
7. Estimated profit from fundraiser.

Before approving a fundraising activity, a Principal should consider the safety of students involved in the activity.

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

1. All funds collected must be delivered to the Principal's Office and recorded by issuance of a Master Receipt. Do not cash checks from collections.
2. Receipts must be deposited on a timely basis, (daily if possible). 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.

## **SOLICITATIONS OF AND BY STUDENTS**

### Of Students

The School District shall strive to safeguard students and parents or guardians from undue solicitations. Non-school related organizations shall not be permitted to solicit, advertise, or sell goods or services through the schools of the School District without permission of the principal.

Participation in any fund-raising or charity drive sponsored by the school or outside agency shall be entirely voluntary as far as each student is concerned. There shall be no cause for embarrassment to those who do not or cannot participate or contribute. Participation or non-participation shall not affect student grades.

All fund-raising and charity drives sponsored by a school must receive the approval of the principal.

### By Students

#### **General**

Local school officials are encouraged to keep school-sponsored activities that require solicitation by students to the absolute minimum.

#### **On School Campus**

Said school officials shall not permit students to sell goods or services in places other than the school campus during regular school hours except when connected directly with educational projects. The selling of goods and services by students on campus during school hours shall not be permitted during class time.

#### **Approval**

All on-campus fund-raising or charity drives sponsored by a school must receive prior approval by the principal and Superintendent.

#### **Away From the School Campus**

Students shall not be required to make door-to-door solicitations or sell products to raise funds for any school connected activity or project unless prior notification is given to the Superintendent.

SOURCE: Colbert County Board of Education, Tuscumbia, Alabama  
ADOPTED: Feb 5, 1987; REVISED: Jun 8, 1995

COLBERT COUNTY BOARD OF EDUCATION  
Tuscumbia, Alabama

FUND-RAISING OR CHARITY FORM

\*\*\*\*\*

Name of club or organization:

Name of sponsor:

How funds will be used:

Brief Explanation of the project:

Length of Project: From \_\_\_\_\_ Until \_\_\_\_\_

Principal's Signature: \_\_\_\_\_ Date: \_\_\_\_\_  
(check one) ( ) Approved ( ) Disapproved

Superintendent's Signature: \_\_\_\_\_ Date: \_\_\_\_\_  
(check one) ( ) Approved ( ) Disapproved

**Colbert County Schools**  
**Local School Accounting Procedures**

**TRANSFERS**

**Procedure for Transferring Local School Activity Funds:**

1. Transfers from Public Activities to other Public Activities within the School (from concessions to general; from fundraiser to general) may be made upon written approval and direction of the School Principal.
2. Transfers from Public Activities to NON-Public Activities are not allowable.
3. Transfers from Non-public activities to other Non-public activities (between classes; from a club to a class) may be made upon written request of the club or class officer with sponsor and principal's approval.
4. Transfers from Non-public activities to PUBLIC Activities (from club or class to yearbook, athletics, library or other public activity) are allowable and may be made upon written request of the club or class officer with sponsor and principal's approval.
5. Abandoned non-public activities may be transferred into the general activity account upon written approval and direction of the school principal. To qualify as "abandoned" an activity must not be designated for a specific unaccomplished purpose, nor established to remain active for a period longer than one year. In the absence of officers and or sponsors, nonpublic activities may be transferred upon written approval of the school principal.

FUND TRANSFER FORM

SCHOOL \_\_\_\_\_

DATE: \_\_\_\_\_

AMOUNT TO BE TRANSFERRED: \$ \_\_\_\_\_

TRANSFERRED FROM FUND/ACTIVITY: \_\_\_\_\_

ACCOUNT NUMBER: \_\_\_\_\_

TRANSFERRED TO FUND/ACTIVITY: \_\_\_\_\_

ACCOUNT NUMBER: \_\_\_\_\_

REASON FOR TRANSFER: \_\_\_\_\_

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

APPROVED BY: \_\_\_\_\_

Principal

\_\_\_\_\_  
Teacher/Sponsor

\_\_\_\_\_  
Teacher/Sponsor

ACKNOWLEDGED BY: \_\_\_\_\_

School Bookkeeper

POSTING DATE: \_\_\_\_\_

**COLBERT COUNTY SCHOOLS  
LOCAL SCHOOL ACCOUNTING PROCEDURES**

**TICKET SALES**

1. Pre-numbered tickets shall be used for admission to all varsity athletics as well as other major events. Security practices, such as having a ticket collector tear tickets in half, may be necessary at some events to avoid the re-use of tickets by entrants to the event. The ticket collector should not be the ticket seller.
2. A "REPORT ON SALE OF TICKETS" shall be completed for each event (form included). The report should be identified with the name of the activity. All pertinent information should be completed and the report **must be signed** by the personnel responsible.
3. Upon completion of the ticket reconciliation, the bookkeeper should sign (verify) 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, Activity Verification Report, and all unused tickets must be kept on site for audit purposes.
4. A Master Receipt should be issued to an individual for the cash collected from ticket sales. A **separate** Master Receipt should be issued for Change Cash.
5. All cash collected must be deposited intact. **Do not use cash collected or change cash to cash any checks, including school checks issued for officiating, security, ticket sellers, or ticket collectors.**
6. An Attorney General Opinion allows the local school board to authorize complimentary passes to certain individuals provided the granting of the passes furthers and enhances school purposes. A Principal cannot issue any complimentary passes without the express authority of the local school board. Public employees and officials and their family members receiving a complimentary pass are responsible for compliance with the State Ethics Law.

## REPORT ON SALE OF TICKETS

SCHOOL \_\_\_\_\_

ACTIVITY \_\_\_\_\_

DATE \_\_\_\_\_

SPONSORED BY \_\_\_\_\_

GATE # \_\_\_\_\_

### TICKETS ISSUED

**ADULT / STUDENT**

No. _____	Beginning No. _____	Ending No. _____	@ \$5.00 = \$ _____
No. _____	Beginning No. _____	Ending No. _____	@ \$4.00 = \$ _____
No. _____	Beginning No. _____	Ending No. _____	@ \$3.00 = \$ _____
No. _____	Beginning No. _____	Ending No. _____	@ \$2.00 = \$ _____
			<b>Total</b> \$ _____

### TICKETS RETURNED

**ADULT / STUDENT**

No. _____	Beginning No. _____	Ending No. _____	@ \$5.00 = \$ _____
No. _____	Beginning No. _____	Ending No. _____	@ \$4.00 = \$ _____
No. _____	Beginning No. _____	Ending No. _____	@ \$3.00 = \$ _____
No. _____	Beginning No. _____	Ending No. _____	@ \$2.00 = \$ _____
			<b>Total</b> \$ _____

### TICKETS SOLD

**ADULT / STUDENT**

No. _____	Beginning No. _____	Ending No. _____	@ \$5.00 = \$ _____
No. _____	Beginning No. _____	Ending No. _____	@ \$4.00 = \$ _____
No. _____	Beginning No. _____	Ending No. _____	@ \$3.00 = \$ _____
No. _____	Beginning No. _____	Ending No. _____	@ \$2.00 = \$ _____
			<b>Total Ticket Sales</b> \$ _____

**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	\$ _____
SHORT / OVER	\$ _____

# ACTIVITY VERIFICATION REPORT

Activity Name: \_\_\_\_\_  
Baseball / Basketball / Football / Softball / Volleyball / Cheerleading

Activity Type: \_\_\_\_\_  
Concessions / Admissions / Fund Raiser

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

## Currency:

One's	(1)	_____	X	1.00 =	_____
Two's	(2)	_____	X	2.00 =	_____
Five's	(5)	_____	X	5.00 =	_____
Ten's	(10)	_____	X	10.00 =	_____
Twenty's	(20)	_____	X	20.00 =	_____
Fifty's	(50)	_____	X	50.00 =	_____
Hundred's	(100)	_____	X	100.00 =	_____

Total Currency: \_\_\_\_\_

## Coin:

Pennies	(.01)	_____	X	.01 =	_____
Nickels	(.05)	_____	X	.05 =	_____
Dimes	(.10)	_____	X	.10 =	_____
Quarters	(.25)	_____	X	.25 =	_____
Halves	(.50)	_____	X	.50 =	_____
Dollars	(1.00)	_____	X	1.00 =	_____

Total Coin: \_\_\_\_\_

## Checks:

Total Checks: \_\_\_\_\_

Grand Total: \_\_\_\_\_

Less Beginning Change: \_\_\_\_\_

Total Deposit: \_\_\_\_\_

1) Verification Signature \_\_\_\_\_

2) Verification Signature \_\_\_\_\_

**REPORT ON SALE OF TICKETS**

SCHOOL \_\_\_\_\_ ACTIVITY \_\_\_\_\_  
DATE \_\_\_\_\_ SPONSOR \_\_\_\_\_  
GATE# \_\_\_\_\_

**TICKETS ISSUED**

Beginning No. \_\_\_\_\_ Ending No. \_\_\_\_\_  
TOTAL TICKETS ISSUED: \_\_\_\_\_ @ \$5.00 = \$ \_\_\_\_\_  
TOTAL TICKETS ISSUED: \_\_\_\_\_ @ \$8.00 = \$ \_\_\_\_\_

**TICKETS RETURNED**

Beginning No. \_\_\_\_\_ Ending No. \_\_\_\_\_  
TOTAL TICKETS RETURNED: \_\_\_\_\_ @ \$5.00 = \$ \_\_\_\_\_  
TOTAL TICKETS RETURNED: \_\_\_\_\_ @ \$8.00 = \$ \_\_\_\_\_

**TICKETS SOLD**

Beginning No. \_\_\_\_\_ Ending No. \_\_\_\_\_  
TOTAL TICKETS SOLD: \_\_\_\_\_ @ \$5.00 = \$ \_\_\_\_\_  
TOTAL TICKETS SOLD: \_\_\_\_\_ @ \$8.00 = \$ \_\_\_\_\_

Funds received \$ \_\_\_\_\_

Signed by: \_\_\_\_\_

Signed by: \_\_\_\_\_

Verified by: \_\_\_\_\_

**COLBERT COUNTY SCHOOL  
LOCAL SCHOOL ACCOUNTING PROCEDURES  
BAD CHECK COLLECTION PROCEDURES**

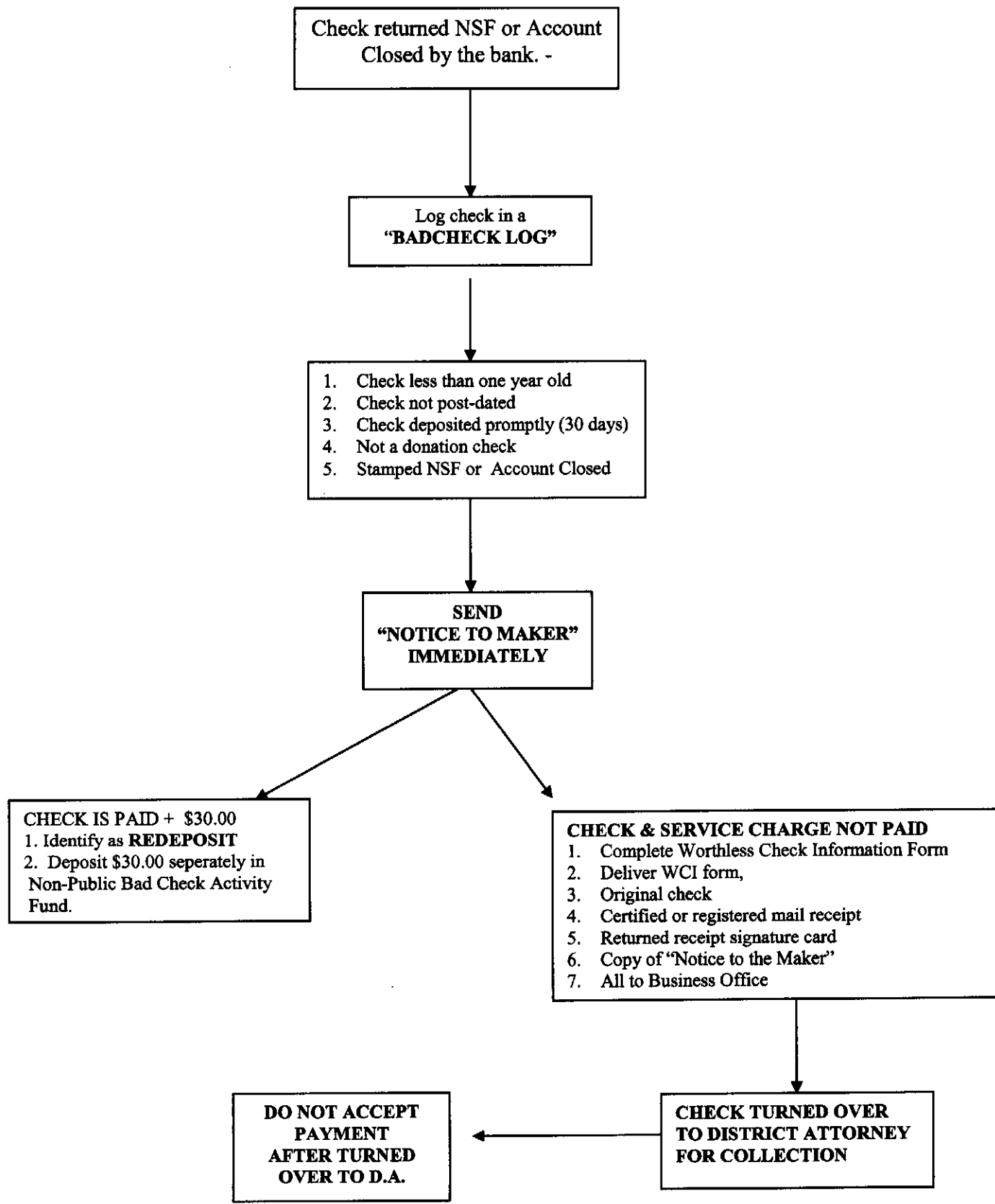
1. Proper notification should be made to the parents and students that appropriate action will be taken in prosecuting bad-check writers. A notice should be in the school handbook published each school year and a notice posted in the school's office.
2. When accepting checks, if possible, a driver's license number should be referenced on the check. Caution employees to not accept unsigned, post-dated or counter checks.
3. Check with your current bank to verify that all bad checks are run through twice before the bank forwards them to your office. Upon receiving a NSF check, log the check in a "Bad Check Log" notebook, notice date received, amount, and name of check writer. Then, determine if the check meets the District Attorney's requirements for collection; If the check date is **less than one year from the current date**, the check was **not post-dated** and was **initially deposited promptly**, was **not a donation check**, and is **stamped "insufficient funds" or "account closed"**, then you may proceed with the procedure. The Principal, or his/her designee, should immediately send "Notice to the Maker", by certified or registered mail, addressed to the check **signer**. This alerts the bad-check writer that they have ten (10) days to pay the amount **plus a \$30.00 service charge**. If the certified letter is returned to you, no waiting period is required. Forward the unopened envelope to the Business Office, along with the NSF check, and a completed **Worthless Check Information** form for the uncollected check. Distribute the names of bad check writers among the employees receipting cash at your school so that repeat offenders can be stopped.
4. If the bad check amount plus the 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 check). This form should be sent to the Business Office along with the original check, the certified mail receipt, the return receipt signature card and a copy of the "Notice to the Maker". At this time the bookkeeper can legitimately reduce the cash balance by the amount of the bad check. **NOTE: You may not accept payment on the check after the information has been sent to the Business Manager without approval from the Business Manager.**

## **NOTICE TO PARENTS AND STUDENTS**

The Colbert County Board of Education adopted a **Worthless Check Collection Policy** July 9, 2002.

Anyone presenting a check returned by the bank as “NSF” or “Account Closed” will be charged a fee of \$30.00 per NSF check returned. The fees will be payable to the school receiving the bad check.

Unless the amount of the NSF check and the \$30.00 fee are collected within the specified time, the holder of the check may assume the check was delivered with the intent to defraud. The check will then be **turned over** to the **District Attorney’s Worthless Check Unit** for **collection** and **criminal prosecution**.



# BAD CHECK LOG

\_\_\_\_\_ School

Name of Check Writer	Amount of Check	Date of Check	Date Received From Bank	Date 10 Day Notice Sent	* Amount Collected	** Date Sent to Finance	Journal Number to Credit Cash
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							
11.							
12.							
13.							
14.							
15.							
16.							
17.							
18.							
19.							
20.							

\* Amount should include a \$29.00 Service Charge (Effective January 1, 2003, \$30.00)  
 \*\* Bad check should be sent to the Finance Department only if *not* collected.

**DATE:** \_\_\_\_\_

## **NOTICE TO THE MAKER**

Name \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_

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 # \_\_\_\_\_ apparently issued by you on \_\_\_\_\_ (date), drawn upon \_\_\_\_\_ (bank) has been returned to the school for insufficient funds. Pursuant to Alabama Law, you have ten (10) days from the receipt of this notice to bring payment of the full amount of the check \$ \_\_\_\_\_ plus a service charge of \$ \_\_\_\_\_, the total amount being \$ \_\_\_\_\_. Unless this amount is paid in full within ten (10) days, the school may assume that you delivered the check with the intent to defraud, and turn the returned check and all other available information concerning this check to the proper authorities for criminal prosecution.

BY \_\_\_\_\_  
School Principal

## WORTHLESS CHECK INFORMATION

READ CAREFULLY! I certify that the information furnished below is true and correct to the best of my knowledge, information and belief. I further certify that this case is not brought for the collection of a debt, and I understand that once this case is turned over for prosecution, I am not to receive payment of the amount of the check. I also understand that I have no further connection with the case except to testify in the event the case is brought to trial. Any person who wrongfully and corruptly swear or affirms to an affidavit may be subject to criminal charges for the offence of perjury.

*IF YOU DO NOT KNOW THE INFORMATION LEAVE THE SPACE BLANK*

### CHECK WRITER'S INFORMATION

Name of Person Who Issued Check \_\_\_\_\_  
Address: \_\_\_\_\_  
Employer: \_\_\_\_\_  
Home Phone # \_\_\_\_\_ Work Phone # \_\_\_\_\_  
Race \_\_\_\_\_ Sex \_\_\_\_\_ Height \_\_\_\_\_ Weight \_\_\_\_\_ Eyes \_\_\_\_\_ Hair \_\_\_\_\_  
Date of Birth \_\_\_\_\_ Social Security # \_\_\_\_\_  
Driver's License # \_\_\_\_\_ D.L. State \_\_\_\_\_

### VICTIM INFORMATION

School That Accepted Check \_\_\_\_\_  
Address \_\_\_\_\_  
Telephone # \_\_\_\_\_  
Address where check was accepted \_\_\_\_\_

### CASE INFORMATION

Was partial payment made toward the check? \_\_\_\_\_  
Did you agree to hold the check before deposit? \_\_\_\_\_  
Was this a postdated check? \_\_\_\_\_ Was the check deposited within 30 days? \_\_\_\_\_  
Check # \_\_\_\_\_ Check Amt. \$ \_\_\_\_\_ Date of Check \_\_\_\_\_  
What was the check used to pay for? \_\_\_\_\_  
Was a certified letter mailed to the address on the check? \_\_\_\_\_  
Bank check is drawn on \_\_\_\_\_  
Was the check returned NSF, Account Closed, or Other? \_\_\_\_\_  
Name of person who mailed the certified letter \_\_\_\_\_  
Name of person who accepted the check \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

## RETURNED (BAD) CHECKS

When a check is returned, list it on the "BAD CHECK LOG" and follow the procedures for bad check collection. If paid within ten (10) days of sending the "Notice to the Maker", deposit the cash and mark it **re-deposited**. A separate receipt should be written for the service charge. The returned check may be returned to the person who wrote the check **after** cash has been received to cover the amount and the service charge. The name on the returned check should be entered on the re-deposit ticket.

If a returned check is collected prior to the end of the month in which it is returned, **no entry** is needed in the MCAI system except for the receipt of the collected service charge.

If the returned check is not collected by the **end of the month**, it must be listed on the bank statement reconciliation as a **negative** other reconciliation item until it is turned over to the Business Office for processing through the District Attorney's Worthless Check Unit.

When the NSF check is sent to the Business Office for collection, make a journal entry (J/E) debiting the revenue account of the original receipt and crediting cash.

Dr. ACTIV-12-4-7340-000-CC-7101-0-000-000	\$10.00	
Cr. 0000-12-1-0111-000-CC-7101-0-000-000		\$10.00

Next, transfer the amount of the NSF check from the Activity set up to receive the service charges for NSF checks to the Activity that received the NSF check initially.

TRN		
Dr SVCHG-32-5-9910-920-CC-7501-0-9700-000	\$10.00	
CR ACTIV -12-4-9210-000-CC-7101-0-0000-000		\$10.00

F4 to accept the screen and the Transfer Entry Procedure will automatically debit 7101 cash account and credit 7501 cash account.

The Activity set up to receive the service charges should be a **non-public** activity and should have as a minimum the following accounts –

SVCHG-32-4-7610-000-CC-7501-0-0000-000  
SVCHG-32-5-9910-920-CC-7501-0-9700-000

**COLBERT COUNTY SCHOOLS  
LOCAL SCHOOL ACCOUNTING PROCEDURES**

**PROCEDURE FOR ANNUAL INVENTORY  
OF FIXED AND NON-FIXED ASSETS**

**FIXED ASSET INVENTORY PROCEDURE:**

1. At the end of the fiscal year, September 30<sup>th</sup>, a listing of fixed assets will be sent to each cost center. The listing will be printed by location. Each school's principal is responsible for completion and timely return of this check-list to the business office.
2. All fixed assets located and accounted for should be marked and the listing signed and dated by the person conducting the inventory.

**NON-FIXED (SUPPLEMENTARY) INVENTORY**

1. In the final month of the school year a listing of supplemental inventory items will be sent to each school. The listing will be printed by location (area description or room number). Each school's principal is responsible for assigning the supplemental inventory checklist to an individual for completion. Instructions for non-fixed asset checklist will be included with the checklist sent to each school.
2. The fixed asset listing will be listed by location – room or department.
3. Place a check mark by each inventory item that can be physically located as listed.
4. For items that have been transferred to another location – list the final destination and write “transferred” by the item on the report. Do not mark through the item so that it cannot be read.
5. Correct location should be identified by room number whenever possible. The current teacher's name can be added for clarity, but room numbers should be the primary location identifier.
6. Items that have been disposed of, rather than transferred to another location, should be identified by writing a description of the disposition method by the item.
7. Any items in the school that fit the definition of a non-fixed asset should be listed on the non-fixed asset checklist. Non-fixed inventory items are defined as follows:
  - A. Equipment item that retains its original shape and appearance with use.
  - B. Equipment that, under normal conditions, is expected to serve its intended purpose for longer than one year.
  - C. Equipment that is non-expendable; that is, if the item is damaged or some of its parts are worn-out, it is more feasible to repair the item than to replace it with a new unit.

## **FIXED ASSETS**

**DEFINITION:** Fixed Assets should meet the following criteria:

1. Retains its original shape and appearance with use
2. Under normal conditions is expected to serve its intended purpose for longer than one year.
3. Is non-expendable; that is, if the item is damaged or some of its parts are worn-out, it is more feasible to repair the item than to replace it with a new unit.
4. Has a unit cost of **\$5,000.00** or more.

Equipment items that meet the criteria in 1, 2, and 3 above but do not meet the cost criteria must be controlled through a supplemental inventory listing.

### **PROCEDURE FOR RECORDING EQUIPMENT ITEMS:**

Equipment purchased by the Colbert County Board of Education:

1. The Business Office will fill out an inventory card with the information from the purchase order and invoice. The card, along with an inventory control number will be sent to the school.
2. The school will attach the inventory control number to the inventory item and fill in the highlighted blanks (location) and return the card to the Business Office.
3. The information on the card will be entered into the inventory control system in the Business Office.

Equipment **purchased by the local school**, a school organization, or donated to the school:

1. The school will fill out an inventory card with the information from the purchase order and the invoice, account number, check number and date of payment.
2. An inventory control number will be attached to the item of equipment and the number recorded on the inventory card.
3. The completed inventory card should be sent to the Business Office for entering into the inventory control system.

## **NON-FIXED ASSETS SUPPLEMENTAL INVENTORY LISTING**

Equipment items that meet the following criteria must be controlled through a supplemental inventory listing.

1. Retains its original shape and appearance with use.
2. Under normal conditions is expected to serve its intended purpose for longer than one year.
3. Is non-expendable; that is, if the item is damaged or some of its parts are worn-out, it is more feasible to repair the item than to replace it with a new unit.

### **PROCEDURE FOR RECORDING EQUIPMENT ITEMS ON INVENTORY LISTING**

Equipment purchased by the Board of Education:

1. The Business Office will fill out an inventory card with the information from the purchase order and invoice. The inventory card, along with an inventory control number will be sent to the school.
2. The school's personnel will attach the inventory control number to the inventory item and fill in the highlighted blanks (location) and return the card to the Business Office.
3. The information on the card will be entered into the inventory control system in the Business Office.

Equipment purchased by the local school, a school organization, or donated to the school:

1. The school will fill out an inventory card with the information from the purchase order and the invoice, with expenditure account number, check number and date of payment.
2. An inventory control number will be attached to the item of equipment and the number recorded on the inventory card.
3. The completed inventory card should be sent to the Business Office, as soon as possible after purchase, to be entered into the inventory control system.

**FIXED ASSET INVENTORY CARD**

(Personal Property)

INV. CONTROL NO. \_\_\_\_\_

ITEM \_\_\_\_\_

SERIAL NO. \_\_\_\_\_

QUANTITY \_\_\_\_\_

MODEL NO. \_\_\_\_\_

INITIAL LOCATION \_\_\_\_\_

RECEIVED BY \_\_\_\_\_

BUILDING \_\_\_\_\_

ROOM \_\_\_\_\_

DATE ACQUIRED \_\_\_\_\_ FUND \_\_\_\_\_ COST OR ACQUIRED VALUE \$ \_\_\_\_\_

SOURCE OF ACQUISITION \_\_\_\_\_

PURCHASED NEW \_\_\_\_\_ PURCHASED USED \_\_\_\_\_ DONATED \_\_\_\_\_ (EXPLAIN) OTHER \_\_\_\_\_

P. O. NO. \_\_\_\_\_ P. O. DATE \_\_\_\_\_ VOUCHER NO. \_\_\_\_\_ VOUCHER DATE \_\_\_\_\_

ESTIMATED USEFUL LIFE \_\_\_\_\_ YEARS COMMENTS \_\_\_\_\_

FIRST TRANSFER \_\_\_\_\_ SECOND TRANSFER \_\_\_\_\_

RECEIVED BY (DATE) RECEIVED BY (DATE)

DATE ASSET DELETED \_\_\_\_\_

DISPOSITION \_\_\_\_\_

**FIXED ASSET INVENTORY CARD**

(Personal Property)

INV. CONTROL NO. \_\_\_\_\_

ITEM \_\_\_\_\_

SERIAL NO. \_\_\_\_\_

QUANTITY \_\_\_\_\_

MODEL NO. \_\_\_\_\_

INITIAL LOCATION \_\_\_\_\_

RECEIVED BY \_\_\_\_\_

BUILDING \_\_\_\_\_

ROOM \_\_\_\_\_

DATE ACQUIRED \_\_\_\_\_ FUND \_\_\_\_\_ COST OR ACQUIRED VALUE \$ \_\_\_\_\_

SOURCE OF ACQUISITION \_\_\_\_\_

PURCHASED NEW \_\_\_\_\_ PURCHASED USED \_\_\_\_\_ DONATED \_\_\_\_\_ (EXPLAIN) OTHER \_\_\_\_\_

P. O. NO. \_\_\_\_\_ P. O. DATE \_\_\_\_\_ VOUCHER NO. \_\_\_\_\_ VOUCHER DATE \_\_\_\_\_

ESTIMATED USEFUL LIFE \_\_\_\_\_ YEARS COMMENTS \_\_\_\_\_

FIRST TRANSFER \_\_\_\_\_ SECOND TRANSFER \_\_\_\_\_

RECEIVED BY (DATE) RECEIVED BY (DATE)

DATE ASSET DELETED \_\_\_\_\_

DISPOSITION \_\_\_\_\_

# Memo

**To:** School Principals  
**From:** Sandra Cash James (256)386-8565 ext. 230  
[shjames@colbert.k12.al.us](mailto:shjames@colbert.k12.al.us)  
**CC:** Personnel  
**Date:** 01/7/11  
**Re:** Travel Reimbursement Claims

---

**Mileage reimbursement rate will be changed to \$ .51 per mile effective as of January 1, 2011.**

**Attached are travel reimbursement forms with the corrected rate of \$ .51/mile. Please make copies available to employees affected by this change.**

**Please remind all employees to indicate on the face of the travel reimbursement form the Reason for their travel; i.e. professional development – with name of class, conference or workshop attended. Also please stress the importance of indicating the source of funds that will be used in making reimbursement; i.e. Title I, Title II, ARI, or other sources. All receipts submitted for reimbursement must be original.**

**If there are any questions please call.**

**Thank You!**

## TRAVEL EXPENSES FOR PERSONNEL

### Approvals

Personnel may be provided travel expenses that are required or requested by their immediate supervisor and the Superintendent. To encumber Central Office funds requires the written approval of the immediate supervisor and the Superintendent or designee. To encumber local school funds requires the approval of the immediate supervisor and the principal. All out-of-county travel requires the approval of the Superintendent.

### Information Required

Claims for travel reimbursement must be made on forms approved by the Board. Such forms must include the following information: name of traveler, date, reason for trip, and other pertinent data as requested (receipts, etc.). The signatures of the employee and his/her immediate supervisor must be affixed to the travel request form prior to submission for approval by the principal and/or the Superintendent.

### Mileage Rates

Mileage for all private vehicle travel shall be reimbursed at the state rate approved for School District employees for all approved travel.

### REGULAR IN-STATE (OUT-OF-COUNTY) TRAVEL

### Travel Expense

Expenses will be paid not to exceed the amount equal to twice the state per diem or actual documented expenses, whichever is less. Personnel shall not be reimbursed for more than three meals per day at a maximum of 60% of the state per diem. Personnel should always try to keep expenses to a minimum, keeping in mind what would be "reasonable and customary".

### ITINERANT TRAVEL

Employees required to travel on a continuing basis from school to school or work site to work site to conduct the activities associated with their jobs shall be paid mileage at the state rate (no expenses or subsistence) as specified below:

An employee assigned to teach classes at two or more different campuses (example - mornings at one campus, afternoons at a second campus which requires automobile use) may claim one-way-only mileage for travel between campuses.

FILE: GALE  
DJD  
(continued)

Employees may not claim mileage when they are assigned to work all day at different schools or work sites on alternate days (example - Mondays at one school, Tuesdays at a second school, or any like combinations). Reimbursement for itinerant travel shall be paid monthly on travel claim forms signed by the employee and the employee's principal/work site supervisor. Principal's, Central Office administrators, and supervisors may be reimbursed for job-related travel.

#### OUT-OF-STATE TRAVEL

Reimbursement for travel expenses outside the state shall not exceed the actual, documented expenses. Prior approval for all travel must be obtained from the Superintendent before any travel expenses can be incurred. All travel expense claims must be made on forms prescribed by the Superintendent for reclamation of travel outside the state or county. All expenses claimed for out-of-state travel must be supported by documented receipts.

The mode of transportation shall be designated by the Superintendent. Reimbursement for travel shall not exceed the cost of a coach fare airline ticket, unless an emergency is declared by the Superintendent. The cost of out-of-state travel and lodging should be shared with other employees when possible. Provided a person not employed by the School District shares a room with an employee, the School District employee shall be eligible for reimbursement at single room rate only. Personnel shall not be reimbursed for more than three meals per day at a maximum of 60% of the state per diem. If it is necessary to rent an automobile it should be no more than a mid-size car. Transportation from the airport to the hotel should be by hotel shuttle or cab. Reimbursement for personal items and entertainment will not be made.

#### TRAVEL EXPENSE ADVANCES

Advance payment for conference registrations may be made with the approval of the Superintendent. In no case shall cash advances or checks be issued to individual employees to cover travel expenses.

SOURCE: Colbert County Board of Education, Tuscumbia, AL  
ADOPTED: Jan 2, 1987; REVISED: Jul 8, 1993; Jul 27, 1995; Sep 2, 1999  
LEGAL REF.: *The Code of Alabama*, §§16-8-8 to 10, §16-9-15, §16-13-3; Attorney General's Op., May 30, 1968, Jul. 28, 1980.

**COLBERT COUNTY SCHOOL**  
**APPROVED MAXIMUM DISTANCES**  
**FOR TRAVEL REIMBURSEMENT**

08/11/04

**Round Trip Mileage from Central Office**

***ROUND TRIP MILES***

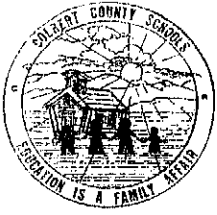
CES	36
CMS	34
CHS	36
CCHS	24
CHES	12
CHHS	12
HES	30.8
LES	24
NBES	18
BUS SHOP	5.2
LEIGHTON TO HATTON	8
NEW BETHEL TO COLBERT HTS.	11

**Instate Round Trip from Tuscumbia**

***ROUND TRIP MILES***

Alabaster	280
Auburn	620
Birmingham	250
Cullman	140
Decatur	90
Gulf Shores	800
Huntsville	150
Mobile	750
Montgomery	450
Moulton	70
Tuscaloosa	250
UNA	16





**Superintendent**  
Billy Hudson

## Colbert County Board of Education

1101 Highway 72 East  
Tuscumbia, AL 35674  
(256) 386-8565  
Fax (256) 381-9375  
<http://www.colbert.k12.al.us>

**Board Members**  
Charles Carter  
Max Eady  
Linda Evans  
Wootena Hudson  
Joe Latham  
Frank Williamson

### MEMORANDUM

TO: All Principals

FROM: Sandra H. Cash, Business Manager

SUBJECT: Assurance of compliance with the Fair Labor Standards Act

DATE: September 16, 2002

We have begun the self-audit phase of our compliance assurance process under the Fair Labor Standards Act. This process will focus on three areas of the law:

- (1) Record-keeping
- (2) Minimum wage compliance
- (3) Overtime/Comp-time compensation

Since the Fair Labor Standards Act became law, the non-exempt employees of the board have been required to keep a "time sheet", a daily record of time worked. Please remember to keep up with this time accurately and on a daily basis.

All of our salaries are in compliance with the minimum wage requirements of the Act.

For all employees covered by the Act (non-exempt employees), the comp-time policy of the board applies to any time worked in excess of forty hours in any given week. The over-time worked to earn comp time must be pre-approved, and documented (see Board Policy – File GALA). Comp-time will be earned at the rate of 1-½ hours for each hour worked **over forty hours in a week**.

We will begin by identifying employees who may be eligible for over-time/comp-time, collecting pay records and conducting interviews with the identified employees. We are making every effort to see that employees who are eligible for overtime are adequately and promptly compensated. I will contact employees who may be eligible by October 17<sup>th</sup>. If not contacted by this date, any employee who believes they may be eligible should contact me.

Thank you very much for your support in this effort. **Please post this memo or distribute to any employee who may be covered by the Act.** "Executive, administrative, and professional employees (including teachers, administrators, and employees in certain computer-related occupations) are Exempt from the Act. Please contact the Business Office if you have specific questions or concerns.

REQUEST FOR OVER-TIME WORK:

Employee name: \_\_\_\_\_

Estimated hours requested: \_\_\_\_\_ Date(s) work to be performed \_\_\_\_\_

Purpose of request for work in excess of the normal duty day: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_  
Employee Signature

\_\_\_\_\_  
Date of Request

I understand and agree that work performed in excess of a 40-hour workweek will be compensated for in time-off increments of 1 ½ hour for each hour of overtime.

\_\_\_\_\_  
Approval Signature

\_\_\_\_\_  
Date of Approval



**ON THE JOB INJURY  
REPORTING PROCEDURES  
08/01/2008**

The Colbert County Board of Education along with all public school systems in Alabama is exempt by state law from having worker's compensation coverage. The State Board of Adjustment was established to reimburse out-of-pocket expenses incurred as a result of an injury incurred while "on-the-job".

Claims must be filed with the State Board of Adjustment as soon as possible, but no later than one year after the "date of the injury".

As soon as the accident occurs, fill out the

- (1) **ON-THE-JOB INJURY REPORT FORM (GALBAT-FI)**
- (2) And, have the attending physician fill out the **PHYSICIAN CERTIFICATION FORM.**

Send a copy of the completed forms to the Central Office where they will become a part of the personnel file of the injured employee.

Receipts or other "proof of personal expense", co-payments, or miscellaneous expenses should be kept and claim made for reimbursement using the State Board of Adjustment Forms that can be obtained from the Central Office.

Information needed for filing claims with the State Board of Adjustment:

- (1) ON-THE-JOB INJURY REPORT FORM
- (2) PHYSICIAN CERTIFICATION FORM
- (3) STATE BOARD OF ADJUSTMENT CLAIM FORM
- (4) RECEIPTS FOR ALL OUT-OF-POCKET EXPENSES INCURRED

I will be glad to assist in completing the claim form and mailing it to the Board of Adjustment.

Sick leave shall not be deducted from an employees' account and salary will be continued for a period of up to 90 working days, if the absence from work is documented as a result of an on-the-job injury.(GALBA, GALBAT)

Thanks,  
*Sandra Cash James*

**LOCAL EDUCATION AGENCY  
INJURY REPORT**

1. Name of Injured Employee (Please type or print) (Last) (First) (MI)		2. Social Security Number	3. Date of Birth	4. Sex ___ M ___ F
5. Home Address (Number and Street) (City or Town) (State) (Zip)		6. Telephone Number Home ( ) Work ( )	7. Job Title	8. Status ___ Full Time ___ Part Time ___ Contract
9. Employing Agency		10. Agency Address (Number and Street) (City or Town) (State) (Zip)		
11. Date of Injury ___/___/___	12. Time of Injury ___:___ a.m. ___ p.m.		13. Date Employer Notified ___/___/___	
14. Is employee covered by medical insurance? ___ Yes ___ No If yes: ___ Blue Cross/Blue Shield ___ Other: _____		15. Name and address of attending physician		
16. Name and address of medical facility where treated  ___ Hospitalized ___ Outpatient ___ Emergency Treatment		17. City or town where injury occurred	18. Location or place where injury occurred	
19. Describe fully what happened to cause the injury or illness				
20. Describe the injury or illness in detail and indicate the body part(s) affected				
21. Were there any witnesses to the injury? ___ Yes ___ No (If "yes," give name, address, and telephone number)				
22. _____ Signature of injured person                      Print Name                      Telephone Number (Daytime)                      Date				
23. _____ Signature of Supervisor (or other designated authority)                      Print Name                      Telephone Number (Daytime)                      Date				



## **SICK LEAVE FOR ON-THE-JOB INJURIES**

Based on State Legislative Act 96-614 (May 21, 1996), School District personnel may be granted up to ninety (90) workdays of sick leave for on-the-job injuries. The salary of an employee of the Board will be continued for a period of not more than ninety (90) days at 100 percent of his/her regular daily salary for each day that he/she is absent due to an on-the-job injury. The payment for absences due to on-the-job injury is additionally limited by the following conditions:

1. The absence must be the result of an on-the-job injury.
2. Payments are not for total disabilities but only for temporary disabilities where there is a reasonable expectation of the employee's return to work.
3. The employee must provide notice of the on-the-job injury to the executive officer or the school principal within 24 hours after the accident (GALBAT-F1). The employee may secure the assistance of any person, agent, or attorney that he/she may choose in presenting this evidence to the Board.
4. The Colbert County Board of Education requires that a physician complete the Physicians Certification Form for on-the-job injuries (GALBAT-F2).
5. Sick leave shall not be deducted from an employees' account if absence from work is a result of an on-the-job injury.
6. The salary of the injured employee will be continued for a period of up to 90 working days.
7. During such leave personnel shall not receive salary in excess of 100% of regular salary.

### **On-The-Job Injuries Defined**

On-the-job injuries are defined as those injuries occurring during the normal school day, at school-sponsored activities when responsibility is assigned, or when conducting school business at the request of administrative/supervisory personnel.

### **Notification of Employees**

Any additional expenses including unreimbursed medical expenses and costs which the employee incurs as a result of the injury, may be filed with the Board of Adjustments. Forms for

FILE: GALBA  
(continued)

making a claim with the Alabama State Board of Adjustments shall be available at each school or work site where employees work and a notice worded in a manner to inform the employees of their availability shall be conspicuously posted in all such buildings. The notice shall also state that employees of the Board may have a right to payment from the State Board of Adjustments for partial or total permanent disability.

Application Procedures

Personnel sustaining a verifiable on-the-job injury complete and submit On-the-job Injury Form (Filed GALBAT-F1) to the Superintendent in accordance with policy GALBAT.

SOURCE: Colbert County Board of Education, Tuscumbia, Alabama  
ADOPTED: Jan 2, 1987; REVISED: Jul 12, 1995; REVISED: May 16, 1996; REVISED:  
Apr 10, 1997  
LEGAL REF: Legislative Act 96-614.

## **REPORTING ON-THE-JOB INJURIES**

An employee suffering an on-the-job injury must comply with the following procedures in order to file any claims as noted.

### **On-the-Job Injury Defined**

On-the-job injuries are defined as those injuries occurring during the normal school day, at school-sponsored activities when responsibility is assigned, or when conducting school business at the request of administrative/supervisory personnel.

### **Immediate Actions**

1. **Notify** immediate supervisor of injury within 24 hours.
2. **File an On-The-Job Injury Report Form** (GALBAT-F1) with the immediate supervisor who will immediately send a copy of the completed form to the Superintendent or designee. **Make certain** proper information is provided to show that injury occurred on the job.

### **Claiming On-The-Job Sick Leave Days**

An employee sustaining an on-the-job injury must comply with the provisions of policy GALBA and the following reporting requirements:

1. Complete an On-The-Job Injury Report Form as specified in item II above.
2. Submit a statement from a licensed medical doctor outlining in specific detail the nature and severity of the injury and that the injury is the direct cause of the necessity of any absence(s) from work. This statement must be specific and in detail. (GALBAT-F2)
3. Both documents noted above must be submitted to the Superintendent or designee before any recommendation can be made to the Board for granting on-the-job sick leave days (90 days maximum, see policy GALBA).

### **Claims for Out-Of-Pocket Expenses Through the State Board of Adjustment**

Employees injured on the job should file any medical claims through their personal health insurance carrier. The State Board of Adjustment makes it a rule to award only expenses not covered by insurance (out-of-pocket expenses).

Evidence must be documented to show what treatment was provided, when it was provided, and what charges were made (an itemized bill). Along with an itemized bill, evidence of insurance filing and the amount paid and not paid by insurance should be provided (an insurance company summary sheet, etc.).

Claims for out-of-pocket from the State Board of Adjustment generally would include those items not paid for by personal health insurance carrier, such as travel expense incurred to and from doctor, home care by nurse, etc. Claimants should be prepared to provide evidence (receipts, bills, etc.) to substantiate the expense award.

#### Claims for Lost Wages Through the State Board of Adjustment

After an employee has been absent from work in excess of ninety (90) working days, the employee has the option of filing a claim for lost wages with the State Board of Adjustment or using accumulated sick leave days. Should the employee choose to incur lost wages, a claim for lost wages should only be filed after the employee has returned to work. The claimant must provide evidence (usually a letter from employer) to show the number of days, weeks, etc., lost from work as a result of an on-the-job injury and the claimant's rate of pay.

#### Use of Regular Sick Leave/Personal Leave Days

An employee may use any accumulated sick leave or personal leave days in association with absences due to an on-the-job injury. Use of such day must be in accordance with the provisions of applicable polices (see GALB, GBRI, and GCRI).

SOURCE: Colbert County Board of Education, Tuscumbia, Alabama  
ADOPTED: Feb 7, 1987; REVISED: Jul 12, 1995; REVISED: Apr 10, 1997  
LEGAL REF.: Legislative Act 96-614.

# Memo

**To:** ALL SCHOOL SECRETARY-BOOKKEEPERS  
ALL SCHOOL PRINCIPALS

**From:** Sandra Cash James

**CC:** **Superintendent**

**Date:** January 9, 2007

**Re:** EXTRA WORK REPORTS FOR PAYROLL

---

This is just a reminder of the correct procedure to follow when paying employees of the Colbert County Board of Education from local school funds. IRS regulations require that any payment (except reimbursements for travel) made to a board employee be reported on a W-2, wage and tax statement. To enable such reporting, any and all payments for extra work must be made through the payroll department. An "Extra Work Report", accompanied by a check from the school for the total wages and employer-matching RETIREMENT, FICA, MEDICARE, AND SUI must be submitted in accordance with the payroll schedule.

Under no circumstances are cash payments allowable to school employees or any other person. Financial transactions of the Board and Local Schools must be made by check, properly approved and recorded. Receipt and disbursement of public funds must not be conducted on a cash basis. The Financial Planning, Budgeting and Reporting System for Alabama Public Schools, adopted by the Alabama State Department of Education, as well as Generally Accepted Accounting Principles, require accountability that can only be met through an approved recording system.

Please review our Board's policy on Local School Finances (File: DN).

Thanks,

*Sandra*

# Memo

**To:** ALL SCHOOL SECRETARY-BOOKKEEPERS  
ALL SCHOOL PRINCIPALS

**From:** Sandra Cash James

**CC:** **Superintendent**

**Date:** January 9, 2007

**Re:** 1099 Miscellaneous Income Reporting

---

All payments made for **services** rendered to the Board or a Local School, by a vendor that **is not incorporated** (that is an individual, a sole proprietor or partnership) in an amount equal to or over \$600.00 in a calendar year, **must be reported** to the **IRS**.

Our current accounting system allows this information to be downloaded from each school and combined as a total for the system to be reported for the calendar year on a 1099 – Miscellaneous Income Statement.

Each local school must obtain a Social Security Number or Federal Employer Identification Number from any unincorporated vendor providing a service. A current accurate address is also essential for all 1099 vendors.

A sole proprietor having only a Social Security Number should be listed (for example) as Sandra James dba, Sandy's Cleaning Service, in the Vendor Information file. Please call this office with questions.

*Sandra*

## Guidelines for School-Related Organizations

The majority of public K-12 schools in Alabama operate under the accreditation standards of the Southern Association of Colleges and Schools Council on Accreditation and School Improvement (SACS/CASI). The *Accreditation Standards 2005* published by SACS/CASI includes in *Standard 2 Governance and Leadership 2.4* the following requirement: **In fulfillment of this standard, the leadership of the school...Controls all activities, including extra-curricular, that are sponsored by the school.** This publication also provides in *Standard 6 Financial Resources 6.15* the following requirement: **In fulfillment of this standard, the school...Controls all funds raised in the name of the school....** Interpretations of these standards, primarily *Standard 6.15*, have created conflicting guidance from various sources relating to the accounting requirements for school-related organizations.

In addition to the requirements of SACS/CASI, the Alabama Department of Education must also consider other factors in providing these Guidelines for School-Related Organizations, including:

- *State laws giving the authority to establish financial and administrative requirements for local schools to the:*
  - *State Superintendent of Education.*
  - *State Board of Education.*
  - *Local Boards of Education.*
  - *Department of Examiners of Public Accounts.*
- *Governmental Accounting Standards Board (GASB).*
  - *Generally Accepted Accounting Principles.*
  - *GASB Statement No. 14 – The Fiscal Reporting Entity.*
  - *GASB Statement No. 39 – Determining Whether Certain Organizations Are Component Units.*
- *Federal legislation.*
  - *Internal Revenue Service.*
  - *Congressionally Chartered Organizations.*

The determination that a particular club or organization is a school activity must be made on a case-by-case basis according to the actual facts and circumstances of the club or organization's operations at a school. The fact that an organization would not exist without the school it supports has no bearing on determining that the organization is a school activity. However, the purpose of these Guidelines for School-Related Organizations is to assist these organizations, school officials, school bookkeepers, auditors, and other agencies in determining the proper accounting for school-related organizations.

### **Student Organizations**

Student clubs and classes are usually 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.

### **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.

### **Parent Organizations**

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. Both organizations have 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, or,*
- b) *A school employee leads fund-raising or maintains the accounting records for the organization.*

### **Booster Organizations**

All school sponsored extra-curricular activities must be under the 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 fiduciary 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 assent 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.*

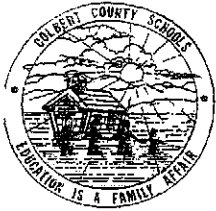
Specific activities of a booster organization may come under the control of a school principal if:

- a) *The organization collects admission to the school function,*
- b) *The organization operates a concession operation on school property at the school function,*
- c) *The organization collects parking fees for the school function,*
- d) *The organization operates a training camp that includes students of the activity it supports, or,*
- e) *The organization operates an exhibition or competition that includes students of the activity it supports.*

### **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 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 organization makes 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 family member of a school employee) in violation of the State Ethics Law.*



## Colbert County Board of Education

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Fax (256) 381-9375  
<http://www.colbert.k12.al.us>

**Superintendent**  
Billy Hudson

### **Board Members**

Charles Carter  
Max Eady  
Linda Evans  
Wootena Hudson  
Joe Latham  
Frank Williamson

In accordance with *Guidelines for Financial Operations of School-Related Organizations* issued by the State Department of Education, the Colbert County Board of Education offers the following specific requirements for parent organizations and booster organizations that maintain financial operations outside the control of the school.

We, the undersigned (officers/directors) of the \_\_\_\_\_  
(name of organization) operating in Colbert County, Alabama, agree to the specific requirements listed herein. We agree to maintain proper accounting controls and provide a measure of accountability as follows:

- (1) We have obtained an *employer identification number* from the IRS - \_\_\_\_\_
- (2) We will provide a report of the *annual audit* of the organization to the school.
- (3) We will make our financial records *available* to the school's auditors and authorized school employees *upon request*.
- (4) We will provide *required financial reports*.
- (5) We have provided a *fidelity bond* for our *treasurer* - \_\_\_\_\_
- (6) In accordance with the *State Ethics Law*, this organization *will not* provide any payment or benefit to a school employee (or family member of a school employee).

We agree that our organization will become a School Activity under the fiduciary control of the school's principal if:

- (1) By mutual agreement, both parties assent to the fiduciary control of the principal.
- (2) A school employee, holds a leadership position in our organization, or
- (3) A school employee, leads fund-raising or maintains the accounting records for the organization

We further agree that specific activities of our organization may come under the control of a school principal if:

- (1) The organization *collects admission* to the *school function*.
- (2) The organization *operates a concession* operation *on school property* at the school function.
- (3) The organization *collects parking fees* for the school function.
- (4) The organization *operates a training camp* that includes students of the activity it supports, or,
- (5) The organization *operates an exhibition or competition* that includes students of the activity it supports.

In agreement with and promising to meet the above listed specific requirements;

Signed: _____	_____
Printed Name & Signature	Date
_____	_____
Printed Name & Signature	Date
_____	_____
Printed Name & Signature	Date
_____	_____
Printed Name & Signature	Date