
SECTION TWO:

BUDGETS

Topic	Page
I. Introduction	1
II. Budget Amendments	2
III. Forms	3

A school district's budget is its education plan expressed in dollars and cents. It is the mechanism for carrying out the district's strategic goals and objectives.

Budget related Board Policies

DC Annual Operating Budget

DCB Fiscal Year

DCC Annual Operating Budget Preparation Procedures

DCCA Budget Deadlines and Schedules

DCE Final Adoption Procedures

DCH Periodic Budget Reconciliation

DCI Line Item Authority

BUDGETS

Expenditure	Administrator
Centralized Maintenance- Function 2620	Gregory Wheat- Maintenance Director
Technology- Function 2842	Jeanise Andrews- Technology Supervisor
Textbook- School's Instructional Function, Object 651	Dr. Robin Ballard- Asst. Superintendent Curriculum and Instruction
PBIS- Function 1930	Dr. Robin Ballard- Asst. Superintendent Curriculum and Instruction
Dual Enrollment- Function 1140, Program 595	Dr. Robin Ballard- Asst. Superintendent Curriculum and Instruction
Pre-K- Function 1105	Dr. Robin Ballard- Asst. Superintendent Curriculum and Instruction

Budget Amendments

- Budget Amendments are needed when the bookkeeper wants to move money from one object to another object within the same fund and same function.
- A Budget Amendment form must be completed in its entirety listing the codes to be affected, **explanation** for the changes and signed by bookkeeper & principal.
- The current budget is pulled from the expenditure budget report in the accounting software.
- A negative number should be placed in the "decrease" column.
- The total increases and decreases must equal.
- The current budget must equal the revised budget.
- Be sure to complete the explanation section stating the reason for the revision.
- Once the Budget Revision form is completed and signed by bookkeeper, it is to be emailed to Laura.Parish@lowndes.k12.ms.us or for federal funds, emailed to Jennifer.Elmore@lowndes.k12.ms.us for verification.
- If the amendment is increasing the overall fund's budget, the explanation section must state the revenue source that is funding the expenditure increase.
- Once the revision is processed, the bookkeeper will be notified via email.

SECTION THREE:

PURCHASING AND ACCOUNTS PAYABLE

Topic	Page
I. Introduction	2
II. AP Calendar	3
III. Purchasing Guidelines	4
IV. Requisitions	10
a. School Connect Requisitions	
b. School Connect Requisition Authorization	
c. School Connect Attachments	
V. Purchase Orders	12
VI. Receiving Reports	13
VII. Accounts Payable	14
VIII. Travel	15
IX. Forms	Inserted at the end

PURCHASING AND ACCOUNTS PAYABLE

One of the most important aspects of controls over expenditures is an efficient and effective system of purchasing. The objectives of an effective purchasing system are to buy materials, supplies, commodities and services that are of the right quality, quantity, price, and from the right source with delivery being at the right place. These objectives should be accomplished in accordance with applicable state and federal purchasing laws and in accordance with the district's purchasing policies. The Lowndes County School District has established a purchasing system which meets these objectives.

The district's purchasing system includes the following documentation:

1. **Purchase requisition** – the prescribed form in which is completed by the requisitioning party identifying that there is a stated need for materials or services and is requesting authorization to make a purchase to satisfy those needs.
2. **Purchase order** – document that result from an authorized requisition. The purchase order authorizes a vendor to deliver the specified merchandise or render the stated services. Acceptance of the purchase order by the vendor establishes a legally binding contract.
3. **Receiving report** – carbon copy of the purchase order that is signed and dated by the requisitioning party or another designated staff member that has verified the fact that the items or services that were ordered has actually been received.
4. **Invoice or request for payment** – documentation received from the vendor demanding payment of the items delivered or services rendered.

Purchasing and Accounts Payable related Board Policies

DJ Expenditure of Funds
DJAA Authorized Signatures
DJAAB Contract Signing Authority
DJJ Expense Reimbursements (Employee Travel)
DJDA Purchase of Foods Drinks and Food Supplies from Public Funds
DJE Purchasing
DJEA Purchasing Authority
DJED Bids and Quotations
DJEG Purchase Orders and Contracts
DJEI Vendor Relations
DJEJ Payment Procedures

All employees involved in purchasing activities will work to maintain and enhance the district's image by their personal conduct and methods of doing business. They will seek to obtain and purchase all goods at the lowest possible cost, considering the guidelines of prices, service, quality and delivery.

PURCHASING AND ACCOUNTS PAYABLE

ACCOUNTS PAYABLE CALENDAR

Accounts payable checks will be written every Wednesday. **The cut-off day for the weekly docket will be on the preceding Monday.**

Information for payment of purchase orders and travel reimbursements must reach the Accounts Payable office on or before the cut-off date. Information must be complete – such as signatures, attachments, receipts, etc. – to be considered ready for payment.

Do not send receiving reports or packing slips to other Administrators in the Central Office. They are all to be sent to the Accounts Payable office.

PURCHASING AND ACCOUNTS PAYABLE

PURCHASING GUIDELINES

Vendors

- All vendors must have a W-9 on file before being added to the accounting system.
- All W-9 requests should be forwarded to the Capital Assets clerk in the Business Office.
- A new vendor must be in good standing with the MS Secretary of State's office. This will be verified before vendor will be added to the accounting system.
- A new vendor must not be listed on the Federal Excluded Parties List. This will be verified before vendor will be added to the accounting system.

Non-Allowable Expenditures

- No public funds can be used to purchase flowers for staff members for get well gifts, who have babies, marriage, retirement, or any type gift to congratulate or motivate.

Purchases of Supplies and Equipment

- **Purchases under \$5,000** should be made in a prudent manner consistent with the purchasing policy.
- **Purchases between \$5,000 and \$50,000**, per Purchase Order, must have at least two (2) written price quotes.
 - These quotes must be on the vendor's letterhead or vendor's standard quote form, signed by the vendor (signed faxed quotes are acceptable). Emailed quotes are acceptable when the email address corresponds to the company and is from an authorized representative from said company.
 - At no time before the quote process is complete should the school/department reveal a vendors' quoted price to another vendor.
 - It is a good practice to notify unsuccessful vendor that the quotations have been closed and awarded.
 - At no time should a school/department allow a vendor to suggest and/or solicit other quotes for them.
- **Purchases in excess of \$50,000**, per Purchase Order, must be formally bid using the following guidelines:
 1. Determine the detailed specifications of the item(s) you are requesting. Specifications pertinent to such bidding shall be written not to exclude comparable equipment of domestic manufacture.

PURCHASING AND ACCOUNTS PAYABLE

- a) The bidding clerk will make preparations to advertise that we are accepting bids for the requested items.
 - b) The advertisement must appear for two (2) consecutive weeks in a regular newspaper published in the county.
 - c) A bid package will be submitted to all responders of the advertisement. You must notify the bidding clerk, in writing, if you want a bid package to be sent to specific companies.
 - d) The bid opening shall not be less than 7 working days after the last published notice.
 - e) The bidding clerk shall determine the lowest and best bid.
 - f) The bidding clerk will make preparation for the Board of Trustees to award the purchase to the recommended lowest and best bidding company.
 - g) If a contract is required for this purchase, it too should be submitted to the Board for approval at this time.
 - h) Upon Board approval, the bidding clerk will notify the school/department of the vendor awarded the bid. The bidding clerk will include the bid package number, board agenda item number and approval date.
 - i) Once the notification is received, the school/department can submit the requisition to make the purchase.
 - j) Once a bid is awarded to a vendor by the Board of Trustees, that vendor must be used for the purchase of the bided items.
- **Splitting Orders** is knowingly and willingly issuing multiple purchase orders to avoid the bidding process. Miss. Code, Section 31-7-13 (o) states that no contract or purchase shall be made for the purpose of circumventing competitive bids.
 - **Single Source Purchases** are noncompetitive items available from one (1) source only.
 - A certification of the conditions and circumstances requiring the purchase from a sole source vendor requires board approval. If the board approves, such authority, it shall be noted on the minutes of the body at the next regular meeting.
 - The certification must be in the form of a letter from the vendor, on their letterhead, stating that said item(s) are only available from them; no other source exists, and signed by the vendor.
 - Examples of circumstances, which could necessitate a single source purchase are:
 - a) Where the compatibility of equipment, accessories or replacement parts is the paramount consideration and the manufacturer is the sole supplier.
 - b) Where a sole supplier's item is to be required when no other item will serve the need of the school/department.
 - c) Where sole supplier's item is copyrighted and available only from the publisher.

PURCHASING AND ACCOUNTS PAYABLE

- Once board approval is obtained, a requisition can be submitted for the purchase.
- **State Contract Purchases** are available on the internet at, <http://www.dfa.state.ms.us/Purchasing/StateContracts.html>. Purchases off a State Contract are not limited by a dollar amount unless otherwise stated in the contract.
- **Emergency Purchases** can be made if the Superintendent determines that an emergency exists in regard to the purchase of any commodities or repair contracts and the delay to make the purchase, giving opportunity for competitive bidding, would be detrimental to the interest of the district. Emergency situations come about from extenuating circumstances or acts of God. Emergency situations do not result from a lack of planning. The provisions for competitive bidding shall not apply to emergency purchases, but must adhere to the following guidelines:
 - The budget manager must request the emergency purchase to the Superintendent. Request should include the state of emergency, the cause, the name of the proposed vendor and the cost.
 - If the Superintendent agrees, he shall make an official emergency declaration in writing and shall submit the declaration to the budget manager.
 - Once the declaration is received, the budget manager can submit a requisition for the purchase.
 - Once the products and/or services have been received, the Superintendent must notify the board of the emergency purchase or repair contract. Documentation of the purchase or repair contract, including a description of the commodity purchased the price thereof and the nature of the emergency shall be presented and placed on the minutes.
- **Maintenance Purchases from School's budget**
 1. Maintenance items to be paid from the school's maintenance budget should be submitted in the same manner as other purchases.
- **Centralized Maintenance Purchases for small everyday repairs**
 1. Work order is submitted and authorized by school/department.
 2. Maintenance Worker comes to evaluate the issue.
 3. Maintenance Worker then goes to vendor or calls to get quote for parts and communicates the information to the Maintenance Bookkeeper. A requisition is put in for a purchase order.
 4. Maintenance Worker then picks up repair parts from vendor and will receive ticket/invoice for those parts.
 5. Maintenance Worker submits all tickets/invoice to Maintenance Bookkeeper at end of day and signs the receiving reports.
 6. Requisition should include description of supplies/parts
 7. When requisition authorized and upgraded to a PO, Maintenance dept. will get a copy of PO.
 8. Maintenance Bookkeeper then matches the receiving reports, signed by the Maintenance Supervisor, with the tickets/invoices for submission to

PURCHASING AND ACCOUNTS PAYABLE

Accounts Payable.

- **Centralized Maintenance Purchases for projects** should be mutually agreed upon by the Principal and Maintenance Supervisor.
 - Once agreed, Maintenance Bookkeeper enters the requisition into the accounting system and it's authorized by the Maintenance Supervisor. Maintenance Bookkeeper uses the school's maintenance budget that is allocated to centralized maintenance.
 - PO is delivered to the vendor.
 - Products or services are received and receiving report is signed by Maintenance Supervisor.
 - Receiving report is submitted to Accounts Payable and will be matched with invoice for payment.

- **Transportation Purchases for everyday repairs to vehicles, etc.**
 - Repair request is submitted from school/department/ bus driver through Transportation Supervisor.
 - Mechanics or Transportation Supervisor determines what parts, etc. will be needed for repair or maintenance of vehicle, tractor or lawn mower and communicates the information to the Transportation Bookkeeper.
 - Mechanics picks up repair parts from vendor and will receive ticket/invoice for parts.
 - Mechanics complete repairs to vehicle, etc.
 - Mechanic submits all tickets / invoices to Transportation Bookkeeper
 - Transportation Bookkeeper submits requisition for the purchase order.
 - When requisition is authorized and upgraded to a PO, Transportation Dept. will get a copy of PO.
 - Transportation Bookkeeper then matches the receiving reports and tickets/invoice for submission to Accounts Payable.

PURCHASING AND ACCOUNTS PAYABLE

- **Binding agreements/contracts** from the vendor for the purchase of supplies or equipment must be board approved before requisition is submitted. Prime example of this is software.
 - A request for contract approval should be completed in its entirety and submitted to the Business Office to be submitted for board approval. The vendor's contract must be attached.
- **Purchase of Gift Cards for Student Incentives** can be made, however evidence that the cards were received by the student is required by the student(s) signing the receiving report.

Purchases of Services

- **Consulting, Professional Development Training, Technical and Data Processing Services** in any amount must have a board approved contract before requisition is submitted.
 - These purchases will be coded to a 300 object code.
 - A request for contract approval should be completed in its entirety and submitted to the Business Office to be submitted for board approval. The vendor's contract must be attached. If the vendor does not have a contract, one will be provided.
 - Professional services can be approved on an annual basis.
 - Once the board approves the contract, a requisition can be submitted for the purchase.
- **Maintenance and Repair services** that include labor over \$2,500 must have a board approved vendor agreement.
 - These purchases will be coded to the 430 object.
 - Quotes and contracts must be itemized between parts and labor.
 - Entire requisition can be coded to 430 if vendor supplied items that would otherwise be coded as supplies if we were purchasing them.
 - If the vendor is supplying an item that would otherwise be capitalized if we were purchasing them, then it must be coded to the appropriate capitalized object code.
 - A request for contract approval should be submitted to the Business Office to be submitted for board approval. The vendor's contract must be attached. If the vendor does not have a contract, one will be provided.
 - If any maintenance vendor requires a contract or agreement to be signed, regardless of amount, it must have board approval.
 - Once the board approves the contract, a requisition can be submitted for the purchase.

PURCHASING AND ACCOUNTS PAYABLE

REQUISITIONS

- A requisition must be completed in its entirety with the specific items, item numbers and/or services listed to be ordered.
- All requisitions should be generated from the requestor on a formatted excel spreadsheet.
- It is the responsibility of each school/department secretary/bookkeeper to upload or key in requisitions in "School Connect." (See School Connect Requisitions)
 - Be sure to include one or two words to summarize the items being purchased on the first line under description on the main page of the requisition. This is what the board will see on the claims docket.
- All requisitions must be authorized by the budget manager or primary authorizer and secondary authorizers according to the account codes used. (See School Connect Authorization section)
- If the purchase requires quotes, said quotes must be uploaded and attached to the requisition.
- ~~Other items that must be listed on requisition if applicable: State Contract Number, Bid Number, and Express Products List (EPL) Number.~~
- If the requisition is authorized as an emergency purchase, the emergency declaration from the Superintendent must be attached to the requisition.
- If the requisition is for services, a copy of the board approved contract must be uploaded and attached to the requisition.
 - ~~o Annual service contracts should be entered into the accounting system for the full annual contracted amount. 12 @ \$xxx.xx for a total of \$xxxx.xx.~~
 - o When you send in the receiving report for the first payment, you will reprint your pink each month.
- Shipping must be included on requisitions. If there is not shipping cost, indicate so by typing "no shipping cost."
- We are exempt from tax on all orders. Effective July 1, 2013 the sales tax became exempt on items purchased for resale for the purpose of fundraising.
- Budget Issues

PURCHASING AND ACCOUNTS PAYABLE

- The accounting system will only allow a requisition to be processed only if there are sufficient funds available in the budget for the account code used.
 - If there is not a sufficient budget in the account code, you will need to prepare a budget revision or budget amendment form. (See Budget Section)
- Status of requisition approval flow-through can be tracked in School Connect.

PURCHASING AND ACCOUNTS PAYABLE

PURCHASE ORDERS

- An approved and signed purchase order by the Superintendent is required to make all purchases for the LOWNDES COUNTY SCHOOL DISTRICT.
- After a requisition has been properly authorized, it will be upgraded to a purchase order and the following copies will be printed:
 - White- send to the vendor if applicable
 - Pink- receiving report
 - Yellow- accounts payable copy
- We do not allow open purchase orders for general purchases. Open purchase orders are only allowed on Child Nutrition food purchases.
- The purchase order is the document that legally authorizes the purchases of the goods or services.
- Only the approved items on the PO can be ordered/purchased.
- An order made without an approved purchase order becomes the responsibility of the employee placing the order.
- A purchase order will not be issued after the invoice has been received.
- We do not prefer back orders.
- There is no substitution on items ordered.
- All purchases of computer and computer equipment must be approved by the Technology Department and Capital Asset Clerk.

RECEIVING REPORTS

- As soon as ordered items are received, the designated staff member should verify received items against the receiving reports.
- If any discrepancies between what you ordered and what was delivered are discovered, notations should be made on the receiving report.
- Receiving report must be signed and dated by the staff member that received the delivery and also signed and dated by the requisitioning party.
- Once the receiving report has two signatures, it should be submitted to Accounts Payable. You should also include any packing lists.
- A signed receiving report indicates to the Accounts Payable Clerk that ordered items have been received or services have been rendered and it is okay to pay the vendor's invoice. Please do not hold the signed receiving reports.

PURCHASING AND ACCOUNTS PAYABLE

ACCOUNTS PAYABLE

- If invoices are received by the school or department, they must be forwarded to Accounts Payable immediately.
- Legally we only have 45 days from the date we receive the invoice to pay the vendor. **There are no exceptions to this rule!**
- Invoices that are received without a prior approved purchase orders will not be paid. The individual who placed the order without a PO will be held responsible for payment.
- Once the invoice, receiving report and AP copy of the PO is matched, the Accounts Payable clerk will enter the claim into the accounting system to be included on the next docket.
- Claims dockets are processed every Wednesday or as indicated in the Business Office Calendar for claims \$10,000 or less.
- Cut off dates are established to indicate when the Accounts Payable Clerk will stop accepting information to be processed for that week's docket.
- Checks are printed and mailed after the Wednesday docket has been processed.

PURCHASING AND ACCOUNTS PAYABLE

TRAVEL

Out of District – Employee, Board of Trustees and Parents

- A travel packet must be completed and authorized which serves two purposes. One, it completely estimates the travel expenses and encumbers the budget. Second, it serves as the professional development leave authorization.
- A travel packet consists of:
 - Travel Approval/Requisition **Must be completed electronically.*
 - Conference Registration Confirmation
 - Conference Proposed Agenda or Notification of the Conference
 - Hotel Reservation (if applicable)
 - If claiming mileage, MapQuest or other printable GPS mileage printout for mileage verification from place of work to conference site or home to conference site, whichever is shorter distance.
 - Public carrier confirmation if applicable. The rental car reservation confirmation should be attached.
- There should be one travel packet submitted per individual traveling.
- Transportation Type
 - Employee can claim mileage at the current approved federal reimbursement rate per mile **only if it is more cost effective than a car rental.** If an employee chooses to use their own vehicle instead of a car rental, they can claim the standard rate of \$35/day.
 - Employees are expected to car pool where two (2) or more employees are traveling to the same destination and using the same funding code. In cases where this is a gender mix, additional mileage will be permitted.
 - The passengers in the above scenario should indicate who they are commuting with on the space provided.
 - A rental car reservation can be made through Enterprise Rental Car. Depending on how long the travel is, using a rental car could save the district money
 - When making the reservation, you must inform Enterprise that you work for Lowndes County School District. You should give Enterprise the billing number that is associated with your travel card that they have on file for the district.
 - Each school has been issued a Fuelman card that is to be used **ONLY** for Enterprise car rentals. The secretary/bookkeeper is responsible for the safe keeping of these cards and pin numbers.
 - Public carrier transportation such as train or air is only allowed for out of state travel.
- Meals
 - Employee will be reimbursed for meals at the current domestic per diem

PURCHASING AND ACCOUNTS PAYABLE

- rates on overnight travels only.
- Employee will not receive reimbursement for meals provided by the conference host.
- Dinner can be included on the return trip if employee does not return to origination address by 5pm.
- Hotel Accommodations
 - Overnight stay accommodations are to be put on the school travel credit card when traveling to destinations greater than 120 miles. The travel card will be used when making the reservations by the school secretary/bookkeeper. The cards themselves will not be allowed to be taken from the school locations. Applicable for the night prior to first day of conference. Employee is expected to return at the end of the conference.
- Registration Fee
 - Include the cost of registration for conference and should be put on the travel credit card. In some instances the vendor may not accept credit card payments. In that case it will be put on the form for a purchase order. (Follow instructions below.)
- If there is no cost associated with the travel or the employee wishes not to be reimbursed for travel costs, said employee must sign on space provided indicating so.
- Once the travel packet is completed, employee must obtain the necessary authorizations.
 - First authorization is from principal or supervisor.
 - If travel is being funded by a budget manager other than employee's supervisor, they too must authorize form.
 - Once those two authorizations have been obtained, the entire travel packet should be sent to travel/purchasing clerk.
 - Purchasing clerk will obtain authorization from Business Manager, Superintendent and if applicable Board of Trustees.
 - All out of state travel must have Board authorization
- Once the travel packet is completely authorized, the travel requisition is then processed by the Purchasing Clerk.
- A purchase order will be issued in the name of the employee for transportation costs and meal per diems. These costs will be paid after travel. Travel by public carrier for out of state travel will be paid to employee prior to travel.
- A separate purchase order will be issued to Conference Vendor and another one to the Hotel. (Only applicable if travel credit card could not be used.)
- Copies of the purchase orders, including receiving report, will be submitted back to the school, authorizing the travel and reimbursements upon return. It is the responsibility of each employee to make sure their travel is approved before they travel.
- The checks for the Conference Vendor and Hotel will be paid and mailed prior to travel when **timely** travel requests are made and approved. Timely means that the approved travel paperwork is in the Business Office at least three (3) weeks prior to travel date.

PURCHASING AND ACCOUNTS PAYABLE

- If requests are **untimely** made and approved, and the checks were printed prior to the travel date, but too late to be mailed, the employee will need to pick up these checks from Accounts Payable prior to traveling.
- If requests are **untimely** made and approved, and the checks were **not** printed prior to the travel date, the employee will have to pay all travel related expenses and be reimbursed, with proper documentation, after the travel.
- **After traveling**, the employee must submit the following within ten (10) working days after the date of travel or five (5) days after the end of the month in which the travel was made to accounts payable:
 - Reimbursement/Settlement for Out-of-District Travel form signed by employee and supervisor **Must be completed electronically.*
 - Each receiving report/pink copy of PO signed by employee
 - Conference Agenda
 - Hotel Bill with \$0 balance
 - Rental Car receipt
 - Any other travel supporting documents, i.e. incidental receipts
 - Fuelman Receipts
 - All items that were charged to the travel credit card must be turned in with the travel card statement as well.
- Reimbursements will be made at the next weekly accounts payable check run for approved travel after all required items have been submitted and verified by Business Manager.
- The travel requisition/approval form must be completed by staff when away from their building on all school related activities that would prohibit them from clocking in and out and/or a substitute teacher is employed in a teacher's absence. This includes field trips, athletic events, and professional development meetings in and out of district.
 - **If employee needs to claim mileage for an in-district meeting, that claims needs to be included on the in-district reimbursement form.**
- When the employee travel is to chaperone field trips or athletic events and they include meal and hotel expenses, those expenses can be accounted for in the student requisitions that will be put in through School Connect.
- Travel paid with federal funds cannot be paid more than a month in advance. This would include registration and hotel checks that are cut and mailed before the travel. This also includes all checks cut for out of state travel.
- If travel has to be cancelled because of extenuating circumstances, employee will need to advise:
 - Supervisor and document that you advised prior to the conference start date.
 - Conference host to request registration fees be refunded. This documentation is needed even if they won't refund the fees.
 - Hotel to cancel reservation and request that the check be returned to the district.
 - All items above including the reimbursement for Out-of-District travel must be submitted to accounts payable as soon as possible. The PO for

PURCHASING AND ACCOUNTS PAYABLE

reimbursement to the employee will be voided at that time.

In-District –Employee

- A requisition should be entered into School Connect estimating the monthly in-district travel expense for employees that commonly claim in district travel.
 - Those employees should make a claim to those estimates within 60 days of the month traveled by completing the in-district travel reimbursement form, signing the receiving report and submitting to Accounts Payable.
- For other staff members, an in-district travel reimbursement form must be completed and a requisition should be entered into School Connect within 60 days of month traveled.
 - When the requisition and purchase order process is complete, employee will need to submit the completed in-district travel reimbursement form and receiving report to Accounts Payable.
- No reimbursements will be made for in-district travel submitted over 60 days.
- The in-district reimbursement form must be signed by employee and principal or supervisor.
- Mileage is reimbursed at the current approved federal reimbursement rate per mile.
- Mileage claimed will be verified by the Lowndes County School District Travel Matrix.
- Reimbursements will be made at the next weekly accounts payable check run.

Student Travel

Requisitions for expenditures related to student travel should be submitted into School Connect.

- Requisitions should be detailed with student and chaperone names.
- The approved field trip request/bus permit, student and chaperone names must be attached to requisition.
- Hotel rooms for students and chaperones may be put on the schools travel card. The trip must have prior approval before the reservation is made.
- Attach the approved Field Trip permit along with the \$0.00 balance hotel receipt to the corresponding travel card statement. **Student travel is coded to 510 NOT 580*

SECTION FOUR:

CAPITAL ASSETS

Topic	Page
I. REPORTING / CUT OFF CALENDAR	3
II. CAPITAL ASSET AUDIT SCHEDULE	4
III. WHAT IS A CAPITAL ASSET	5
IV. TYPES OF TAGS	7
V. PLACEMENT OF TAGS	8
VI. CAPITAL ASSET INVENTORY	9
VII. RECEIPT / SALE OF VEHICLES	11
VIII. AUDITS	12
IX. DONATIONS	13
X. DONATED EQUIPMENT VALUATION	14
XI. WARRANTY REPLACEMENT ITEMS	14
XII. TEMPORARY ASSIGNMENT OF ASSETS	15
XIII. REPLACEMENT OF PROMETHEAN BOARD PROJECTOR	15
XIV. NON-CAPITAL ASSETS	16
XV. TAGGING OF NON-CAPITAL ASSETS	16
XVI. RECEIPT OF NON CAPITAL ASSETS	17

CAPITAL ASSETS

XVII.	NON CAPITAL ASSET INVENTORY	18
XVIII.	TRANSFERS OF NON CAPITAL ASSETS	18
XIX.	DISPOSALS OF NON CAPITAL ASSETS	19
XX.	CAPITAL ASSET PURCHASED ACQUISITION	20
XXI.	CAPITAL ASSET DISPOSALS	21
XXII.	CAPITAL ASSET DONATIONS	23
XXIII.	PERMANENT TRANSFER TO ANOTHER LOCATION	24
XXIV.	ROOM TO ROOM TRANSFER WITHIN SAME LOCATION	25
XXV.	TEMPORARY ASSIGNMENT OF FIXED ASSETS	26
XXVI.	LOST OR STOLEN PROPERTY AFFIDAVIT	27
XXVII.	RECEIPT OF CAPITAL ASSET / ACKNOWLEDGEMENT OF RESPONSIBILITY	27
XXVIII.	CELL PHONE ACKNOWLEDGEMENT	27
XXIX.	NON CAPITAL ASSET FORM INSTRUCTIONS	28
XXX.	REMINDERS	29
XXXI.	REQUEST FOR APPROVAL TO ACCEPT DONATIONS	29
XXXII.	EQUIPMENT CODING	Inserted at the end
XXXIII.	Forms	Inserted at the end

CAPITAL ASSETS

CAPITAL ASSET REPORTING / CUT OFF CALENDAR FY 22

ACQUISITION FORMS MUST BE SENT IN WHEN THE MERCHANDISE IS RECEIVED.

**FOR ALL OTHER FORMS (TRANSFERS, DISPOSALS, ETC.) USE THIS SCHEDULE.
FOR BOARD APPROVAL**

ON: _____ SEND TO KESSLER BRADLEY IN BUSINESS OFFICE BY: _____

JULY 9, 2021

JULY 2, 2021

AUGUST 13, 2021

AUGUST 2, 2021

SEPTEMBER 10, 2021

AUGUST 30, 2021

OCTOBER 8, 2021

SEPTEMBER 27, 2021

NOVEMBER 12, 2021

NOVEMBER 1, 2021

DECEMBER 10, 2021

NOVEMBER 29, 2021

JANUARY 14, 2022

DECEMBER 22, 2021

FEBRUARY 11, 2022

JANUARY 31, 2022

MARCH 11, 2022

FEBRUARY 28, 2022

APRIL 8, 2022

MARCH 28, 2022

MAY 13, 2022

MAY 2, 2022

JUNE 10, 2022

MAY 31, 2022

**ALL CAPITAL ASSET PURCHASE ORDERS SHOULD BE PAID NO LATER THAN
THE JUNE 11 DOCKET.**

CAPITAL ASSETS

TENTATIVE CAPITAL ASSET AUDIT SCHEDULE FY 21-22

LOCATION	STARTING DATE OF AUDIT
----------	------------------------

CAREER TECH	AUGUST 23, 2021
CHILD NUTRITION	AUGUST 30, 2021
ALTERNATIVE	SEPTEMBER 9, 2021
SPECIAL SERVICES (CO)	SEPTEMBER 13, 2021
SUPPORT SERVICES (CO)	SEPTEMBER 15, 2021
CALEDONIA ELEMENTARY	OCTOBER 4, 2021
CALEDONIA MIDDLE	OCTOBER 11, 2021
CALEDONIA HIGH	OCTOBER 25, 2021
NEW HOPE MIDDLE	NOVEMBER 1, 2021
NEW HOPE ELEMENTARY	NOVEMBER 8, 2021
NEW HOPE HIGH	NOVEMBER 15, 2021
WEST LOWNDES HIGH	DECEMBER 6, 2021
WEST LOWNDES ELEMENTARY	DECEMBER 13, 2021
TECHNOLOGY	JANUARY 18, 2022
MAINTENANCE	MARCH 7, 2022
TRANSPORTATION	MARCH 9, 2022
CURRICULUM & INSTRUCTION	MARCH 22, 2022
SUPERINTENDENT	MARCH 24, 2022
PERSONNEL/VOCATIONAL	MARCH 28, 2022

EACH LOCATION WILL BE REQUIRED TO DESIGNATE PERSONNEL TO ASSIST IN THE AUDIT

CAPITAL ASSETS

WHAT IS A CAPITAL ASSET?

└ A Capital Asset is **all** equipment with a cost of **\$1000** **or more** having a life expectancy of at least one (1) year. Include shipping and installation in the cost of the asset and code requisitions accordingly.

□ **Cameras and Camera Equipment** should be capitalized if cost is **\$250.00 or greater.**

□ **Computers and Computer Equipment** should be capitalized if cost is **\$250.00 or greater.**

□ **TELEVISIONS** should be capitalized if cost is **\$250.00 or greater.**

└ In addition to the items valued at **\$1000** or more, the following items are **ALWAYS** reported as capital assets **REGARDLESS OF THEIR COST:**

- AIR COMPRESSORS
- CELLULAR PHONES
- CHAIN SAWS
- GENERATORS
- IPADS / IPODS / MP3 PLAYERS
- LAWN MAINTENANCE EQUIPMENT
- MOTORIZED VEHICLES
- TWO – WAY RADIO EQUIPMENT
- UTILITY TRAILERS
- WEAPONS
- WELDING MACHINES
- **ANYTHING THAT IS HIGHLY WALKABLE**

CAPITAL ASSETS

All equipment purchased that is not a capital asset should be accounted for in a separate inventory listing, maintained at the school or department and tagged with a blue Property of Lowndes County Schools inventory tag.

TYPES OF TAGS

There are 4 different types of tags:

1. Property of Lowndes County Schools Capital Assets (**white**)
2. Property of Lowndes County Schools Non-capitalized assets (**blue**)
3. Property of the Employee (**yellow**)-these tags can be written on with a permanent marker so that the room number or employee name can be added.
4. Property of Vendor (**green**)- these are leased items or items furnished by an outside supplier and not owned by the school district.

PLACEMENT OF TAGS

- ┌ **All tags must be placed on the right hand side (near the front) of all equipment as close to eye level as possible.** However, when this placement would make the tag not readily visible, the tag should be placed in such a way as to make the tag easily seen and scanned.
- **Computers—place the tag on the processor on the right hand side close to the front.** (Monitors are not tagged unless bought separately and cost over the \$250 threshold.)
 - **Air compressors, welders, generators-tags must be placed near the manufacturer’s ID tag.**

If a tag is subject to student removal, take a fine permanent marker and write the capital asset number beside the tag.

Tags must be on the equipment at all times. If a tag becomes deteriorated by the weather or is otherwise illegible, contact the Capital Asset Accounting Clerk in the Business Office for a replacement.

WHEN A PIECE OF EQUIPMENT IS DISPOSED OF, THE TAG MUST BE REMOVED prior to disposal.

If disposed equipment is kept for parts, item must be clearly marked **Salvage** with a permanent marker after the capital asset tag has been removed. This equipment must be moved from a regular work area to a storage area. These items must be stored separately from active assets.

CAPITAL ASSET INVENTORY

Each location will perform a capital asset inventory twice during the year. The Central Office Accounting Clerk will send out these inventory reports at the beginning of the school year and also at the end of the school year. This procedure will be performed by the property manager and the employee responsible for the items in that room using the following guidelines:

1. Start at the left side of the room and go in clockwise order checking each piece of equipment as you come to it. Do not skip around the room. Open all closets and storage areas. Look through these areas closely.
2. If equipment is in the room place a checkmark on the inventory listing beside the asset number. In the event the asset tag is missing, you must compare the serial number on the equipment with the serial number on your inventory report. Using a permanent marker, write the capital asset number on the equipment where the tag should be placed. Be sure to request a replacement tag.
3. Make sure all non-cap items have a blue sticker, employee owned equipment has a yellow sticker and vendor owned equipment has a green sticker.
4. For any equipment in the room but not on the inventory listing and not having a blue, yellow, or green sticker, write on the inventory list details about the equipment so that the property manager can research and see where it came from in order that the proper paper work can be completed.

CAPITAL ASSETS

- ┌ If it is a new piece of equipment, a new acquisition form must be completed

- ┌ If it has been transferred from another room, the transfer form must be completed

Changes will only be processed when the proper form is submitted to central office.

When you complete the inventory, you should have checked each piece of equipment listed, added capital items present but not on the list, and clearly marked all items on the list which were not located in the room. **YOU MUST LOCATE ANY ITEMS NOT FOUND.**

The teacher or employee responsible for items in each room must print their name, sign and date each page of their inventory. The principal will sign any page for which there is not another employee directly responsible as well as the last page of the inventory report.

Return the original inventory report to the Business Office along with any forms needed to correct your inventory.

RECEIPT OF NEW VEHICLES

When a new vehicle is purchased and received the Transportation Supervisor will notify the Business Officer of its arrival.

The Transportation Supervisor and the Capital Assets Accounting Clerk will both look at the VIN # on the equipment and compare it to the invoice and title application. This must be done before the units leave the lot.

The Transportation Supervisor will submit a Capital Asset Acquisition form to the Business Office.

When the title comes in, the Capital Asset Accounting Clerk will compare the title to what was found during observation.

SALE OF VEHICLES and Heavy Outdoor Equipment

The Transportation Supervisor will prepare a list of vehicles to be sold.

The Transportation Supervisor will notify the Business Officer.

The Capital Asset Accounting Clerk and the Transportation Supervisor both will physically look at each unit to be sold and verify the VIN # and Vehicle #.

The Transportation Supervisor will obtain permission from the Superintendent and the Board to advertise for bids.

The Transportation Supervisor will submit information so the vehicles can be advertised.

After the bids are opened and accepted and money is received, the Transportation Supervisor will submit a disposal form to the Business Office. Along with the disposal form send a copy of the advertisement, board minutes approving advertisement and a copy of the bids.

The Capital Asset Accounting Clerk will also obtain a copy of the receipt, bank deposit slip and check.

CAPITAL ASSET AUDITS

Central Office personnel will perform an audit of each location and department yearly. The property manager of each location must be present and assist with the audit. A report of the findings of this audit will be sent to the administrator in charge. The completed and answered report along with any required forms to correct the inventory must be returned to the Business Office by the date due.

Any items not found during the audit will reported to the school board for appropriate action.

DONATIONS

All donations valued at **\$500 or more** per donation must be approved by the School Board.

A Request for Approval to Accept Donations form must be completed and submitted to the Capital Asset Clerk.

Donated Equipment

- ✓ If a donated item meets the thresholds of a capital asset, then a capital asset donated acquisition form must **also** be prepared and sent to the Capital Asset Clerk.
 - All donated computers with a value greater than **\$250.00** must be added to capital assets.
 - A statement of the fair market value for each donated item must be obtained and submitted with the donated acquisition form.
 - On computer equipment donated by the Air Force (or other agencies) and being received through our technology department, technology will obtain the statement of fair market value. Technology will furnish the capital asset accounting clerk a detailed listed of the donated equipment along with the locations where each is being placed. The accounting clerk will prepare the donated acquisition form and asset tag and forward them to the school for verification and signatures.

- ✓ If a donated item does not meet the thresholds of a capital asset, but is valued greater than \$100, it should be added to the school/department non-capital asset inventory.
 - A Non Cap Donated Acquisition form must be prepared and submitted to the school's property manager. This form is for school or departmental use only and is not sent to the Central Office.

Donated Funds

- ✓ All donations received by the schools should be receipted and deposited into the school's Activity Fund.

CAPITAL ASSETS

- ✓ **For donations of \$500 or more**, a copy of the check must be attached to the Request for Approval to Accept Donations form when submitted to the Business Office Capital Asset Clerk.

DONATED EQUIPMENT VALUATION

The value of donated equipment must be at fair market value.

- ✓ This should be obtained by requesting a written and signed statement from an established vendor estimating the fair market value of the equipment.
- ✓ Send this documentation along with your donated acquisition form.
- ✓ Blue book values could be used for vehicles.
- ✓ Be consistent using the same method for all items.

WARRANTY REPLACEMENT ITEMS

If a vendor replaces a piece of damaged or faulty equipment free of charge follow these guidelines:

If the original equipment has not been placed on inventory, you would report the replacement equipment as the purchased equipment on your acquisition form.

If the original equipment has been paid for and placed on capital asset inventory you would have to:

Dispose of the equipment using a disposal form. Be sure to type on your disposal form that this is being replaced under warranty by Serial Number XXX.

Prepare a new acquisition form for the replacement item. This will ensure that the correct serial number is on record. Be sure to type on your acquisition form that this is a warranty replacement of asset # XXX.

Both the disposal form and the new acquisition form should be sent together to the Business Office Capital Assets Accounting Clerk. Include documentation of the replacement from the vendor.

If a piece of equipment is not repairable and not under warranty, you must:

CAPITAL ASSETS

- 1- Prepare a disposal form
- 2- Attach documentation from the vendor that the equipment cannot be repaired.

TEMPORARY ASSIGNMENT OF ASSETS

In the event an asset is moved to another location temporarily for repair or use by another employee, a Temporary Assignment form is to be filled out and signed by the person accepting the asset. A copy of the form should be kept on file in the room it is permanently assigned to and a copy should be given to the Property Manager as well.

DISPOSAL OF PROJECTOR PORTION OF PROMETHEAN BOARD

Most of our Promethean Boards were purchased as kits and include the cost of the projector. If the projector has to be replaced and we purchase a new one, two things have to be done:

- Prepare an acquisition form for the newly purchased projector
- Prepare a disposal form for the projector portion of the board.
Clearly explain on the form that only the projector is being submitted for disposal. List the serial number for the projector. After board approval, the cost of the board will be reduced to reflect the removal of the original projector. In the event the asset tag was placed on the projector rather than the board, you will need to request an asset label for the Promethean board.

NON CAPITAL ASSETS

Non capital assets:

- have a useful life of one year and
- cost \$100 or more
- do not meet the requirements of being a capital asset

The account coding on these will have an object code of **740**.

Handle items of a permanent nature such as electronic equipment or furniture as non-capital equipment even if it costs less than \$100.00.

TAGGING OF NON CAPITAL ASSETS

All non capital assets must have the blue "Property of Lowndes County Schools" sticker affixed to the item. **Each employee must make sure that this standard is met and maintained at all times.** The stickers must be placed where they are clearly visible when glancing around the room. Under no circumstances should you put a blue sticker on items that are capital assets.

RECEIPT OF NON CAPITAL ASSETS

When non capital assets are delivered to the school by the vendor, the person checking the items in must look at the account coding's object code.

- object code 740 - A blue "Property of Lowndes County School" must be placed on the item immediately.
- object 700-739 or object 741-799 – These are capital assets and will be receiving a capital asset label later so no sticker will be put on the purchased item until barcode label is received from the Business Office.
- all other object codes- A blue "Property of Lowndes County Schools" label should be placed on any other equipment or furniture of a permanent nature that will be visible in a room.

NON CAPITAL ASSET INVENTORY

All schools and departments must maintain a **complete listing** of all non-capital assets for insurance purposes. These are items having the blue "Property of Lowndes County School" tag. This listing is maintained by each school / department and is sent to the Business Office **only upon request**.

This listing must be entered in an Excel spreadsheet. Create a workbook with separate worksheets for each room.

Your workbook must be kept up to date at all times so that when this inventory is requested by the Business Office you can print this report right away. Make sure that all the information requested on the spreadsheet is accurate and that cost information is calculating correctly. When non-cap purchases are made, they must be added to the non-cap inventory.

TRANSFERS OF NON CAPITAL ASSETS

When non-capital assets are moved to a different room or a different school, prepare the appropriate Non-Capital Asset Transfer form. Be sure to get the required signatures. These non-capital asset transfer forms are to be kept on file by each school / department. **They are not sent to the Business Office.**

Be sure to update your location's non-capital inventory listing.

DISPOSAL OF NON CAPITAL ASSETS

Use the form for the disposal of non-capital equipment. Keep this form as a part of your Non-Cap inventory. Make arrangements with Maintenance for prompt disposal. Under no circumstances can any person take possession of equipment approved for disposal.

CAPITAL ASSETS

CAPITAL ASSET FORMS

ALL FORMS MUST BE TYPED

CAPITAL ASSET PURCHASED ACQUISITION FORM (CA-1)

All forms are provided on our web site. You must submit forms prepared through Microsoft Excel—**NOT HAND WRITTEN. SIGNATURES MUST BE IN BLUE INK.**

- ⇒ The Secretary / Bookkeeper will complete these forms and forward them to the Business Office as soon as the equipment is received. Use a separate form for each purchase order.
- ⇒ Complete all information on the form. Ensure that you have thoroughly checked all information—remember that the serial number is the item that the state auditor checks. Be especially careful when typing this information so that you get it absolutely correct.
The number you type must match exactly the serial number on the equipment. For specialty technology equipment, you may need to get someone from the technology department to assist you.
- ⇒ The Secretary / Bookkeeper and Principal must sign the acquisition form before forwarding to the Business Office.
- ⇒ **Be sure to attach your Receipt of Capital Asset / Acknowledgement of Responsibility form** when sending your Acquisition form to the Business Office.
- ⇒ When acquisitions are received in the business office, the capital asset accounting clerk will assign capital asset numbers. A copy of the form along with the capital asset barcode tags attached will be returned to the Property Manager.
- ⇒ The property manager will affix the capital asset label to the equipment promptly and in accordance with the tagging instructions. When placing the barcode label on the equipment, **the property manager will verify that the serial number on the asset tag matches the serial number on the piece of equipment. Please note that when a tag is received, it has already**

CAPITAL ASSETS

been assigned to a specific piece of equipment. Be careful to place the tag accordingly.

CAPITAL ASSET DISPOSAL FORM (CA-2)

- ⇒ The Property Manager will complete this form and submit it to Business Office by the capital asset reporting calendar cut-off.
- ⇒ Complete all information on the form (ensure that you have thoroughly checked all information)—Remember the **serial number** is the item that the state auditor checks. It must match the serial number on the equipment itself and your Integrity printouts.
- ⇒ **Items must be inspected and disposal forms signed by the appropriate disposal committee member before forwarding the form to the Business Office.**
- The maintenance supervisor approves all maintenance items.
 - The transportation supervisor approves mobile equipment.
 - Technology department employees approve all technology items, televisions, vcr's in addition to computer equipment.
- ⇒ **Approved disposal form will be returned to the school property manager with the board approval date by the Business Office Capital Asset Accounting Clerk. Once board notification is received, each item approved should have an “ Approved for Disposal” form made of green paper attached to the item. At that time the items approved for disposal can be moved to your disposal area. Do not move items to a disposal area until after you have received notification of board approval and you have attached the green sign. You must not dispose of the equipment until you receive this approved form back.**

Disposal Process for computer equipment:

⇒ Computer equipment that has sensitive or confidential information must have the hard drive removed and destroyed with a hammer after the disposal is board approved. This includes, but is not limited to, equipment that is used by principals, assistant principals, office personnel, counselors, etc. The Property Manager can do this or someone from technology can destroy it in the Property Manager's presence.

⇒

For computers and related equipment including televisions, vcrcs and cell phones, the Technology Coordinator has made arrangements for a recycling company to pick up these approved items on a periodic basis. You will be notified in advance when the pick-up time is scheduled. The property manager must supervise the pick-up process to make sure only approved items are removed by the company.

Disposal process for furniture and non-computerized equipment:

Prepare a work order for Maintenance personnel to pick up the items having a green tag. Once notification of approval has come back to you, disposal in the approved manner must be done within 15 working days.

⇒ Under no circumstances can an employee, student or any other person obtain items approved for disposal for their personal or other use.

CAPITAL ASSETS

CAPITAL ASSET ACQUISITION FORM FOR DONATIONS (CA-1-D)

- **FOR DONATIONS RECEIVED THRU TECHNOLOGY:**

Technology will furnish the district's capital asset accounting clerk with a detailed listing of each item being accepted and the location as well as the fair market value of each item. The accounting clerk will prepare the donated acquisition forms and forward to the schools.

⇒ The Secretary / Bookkeeper will verify the receipt of the equipment and the information on the forms. Then the donated acquisition form will be signed by the Secretary / Bookkeeper and Principal and returned to the Business Office for processing.

- **FOR OTHER DONATIONS :**

⇒ The Secretary / Bookkeeper must complete these forms monthly and forward them to the Business Office by the capital asset cut-off date listed on calendar.

⇒ Include signed documentation from the donor specifying what is to be donated and the fair market value of each item being donated.

⇒ Complete all information on the form. Ensure that you have thoroughly checked all information—remember that the serial number is the item that the state auditor checks. **THE NUMBER YOU TYPE MUST MATCH EXACTLY THE SERIAL NUMBER ON THE EQUIPMENT.**

⇒ The Business Office Accounting Clerk will assign a capital asset number. A copy of the form will be returned along with the capital asset barcode tags to the school Secretary / Bookkeeper.

⇒ The Property Manager will affix the capital asset tags to the equipment promptly and in accordance with the tagging instructions. When placing the

CAPITAL ASSETS

asset tag on the equipment, the property manager must verify that the serial number on the asset tag matches with the serial number on the equipment.

Please note that when a tag is received, it has already been assigned to a specific piece of equipment. Be careful to place the tag accordingly.

PERMANENT TRANSFER TO ANOTHER SCHOOL / DEPARTMENT FORM (CA-3)

⇒ The school property manager shall complete this form monthly and send to the Business Office by the capital asset cut-off date listed on calendar.

⇒ Use this form when an asset is permanently moved to another location (to another school, from central office to a school, from school to child nutrition, etc).

Do not use this form when moving an item to another building within your school.

⇒ The sending location will complete all information on The “**transfer from**” side of the form. The form must then be signed and sent to the receiving location. It is necessary for you to complete this form in order for the equipment to be removed from your inventory. **Remember: If this form is not properly submitted to the Business Office, you will still be responsible for the item.**

⇒ The receiving location will complete the “**transfer to**” side of the form, sign, and send to the Business Office. It is necessary for you to complete this form in order for the equipment to be added to your inventory. Be sure to include the room number where the equipment will be located.

CAPITAL ASSETS

- ⇒ **Note: When equipment is transferred, both parties must be involved in order to ensure that the equipment is removed from the transferee's inventory and added to the receiving location's inventory.**
- ⇒ After board approval, a copy of the form with the board approval date will be sent to both locations.

ROOM TO ROOM TRANSFER WITHIN SAME SCHOOL / DEPARTMENT FORM (CA-4)

- ⇒ The school property manager will complete this form monthly and report to Business Office by the capital asset cut-off date listed on calendar when an asset is permanently moved from one room to another room within your school.
- ⇒ Complete the form as the equipment is moved.
- ⇒ Ensure that both teachers / employees and the Principal / Administrator sign the form.
- ⇒ Send these forms to the Business Office for processing each reporting period.
- ⇒ **Do not wait until an audit or in-house inventory to report room changes. All room changes must be reported on this form—not on your inventory report.**

TEMPORARY ASSIGNMENT OF FIXED ASSETS FORM (CA-5)

- ⇒ Complete this form when a capital asset is being temporarily checked out for repair or upgrade by a vendor or district technology employee. Also use this form when item is being temporarily used by another person within your location or when a teacher or other employee checks out the item for home use (such as a library check out, etc.) The item is just borrowed, not kept permanently.

- ⇒ Complete all information on the form.

- ⇒ The person or company checking out the asset must sign and date the form. The capital asset information must be filled out completely and accurately.

- ⇒ The form must be signed and dated when the asset is returned.

LOST OR STOLEN PROPERTY AFFIDAVIT FORM (CA-6)

- ⇒ This form must be attached to the disposal form when submitting an item for disposal that has been lost or stolen.
- ⇒ For items which may have been stolen, also send a copy of the police report.
- ⇒ Complete all of the information on the form. Give as much detail as possible.
- ⇒ The responsible teacher / other employee must sign the form along with the Administrator or Principal.

- ⇒ **THE FORM MUST BE NOTARIZED.**

Remember this form is a legal document and must be both complete and accurate.

RECEIPT OF CAPITAL ASSET / ACKNOWLEDGEMENT OF RESPONSIBILITY

This form must be prepared for each new asset acquired. It must be typed. It is to be signed by the employee having custody of the equipment and sent to the Capital Asset Accounting Clerk with the corresponding acquisition form.

CAPITAL ASSETS

CELL PHONE ACKNOWLEDGEMENT

When a district owned cell phone is issued to an employee, a Cell Phone Acknowledgement form must be prepared. The Property Manager should send the original to the Business Office and keep a copy on file.

NON-CAPITAL ASSET FORMS

ALL FORMS MUST BE TYPED

DONATED ACQUISITION FORM FOR NON-CAPITAL ASSETS

Use this form to account for non-capital assets which are donated. Be sure to add this equipment to your non-cap inventory listing. Do not send this form to the Business Office.

ROOM TO ROOM TRANSFER WITHIN THE SAME SCHOOL / DEPARTMENT FOR NON-CAPITAL EQUIPMENT

Use this form to account for non-capital assets which are moved within your school or department. Be sure these changes are reflected on your non-cap inventory listing. Do not send this form to the Business Office.

PERMANENT TRANSFER TO ANOTHER SCHOOL / DEPARTMENT FOR NON-CAPITAL EQUIPMENT

Use this form to account for non-capital assets which are moved to another school or central office department. Be sure these changes are reflected on the non-cap inventory listing for both locations. Both locations will maintain a copy of this form. Do not send this form to the Business Office.

CAPITAL ASSETS

DISPOSAL FORM FOR NON-CAPITAL EQUIPMENT

Use the form for the disposal of non-capital equipment. **Keep this form as a part of your Non-Cap inventory.** Make arrangements with Maintenance for prompt disposal.

LOWNDES COUNTY SCHOOLS NON-CAP INVENTORY

Use this spreadsheet to maintain an up to date listing of all non-cap inventory in your school / department. Once the data base has been recorded, add non-cap items by room when purchased and delete when a non-cap item has been board approved for disposal.

NON-CAP INVENTORY LISTING CERTIFICATION

Each administrator must certify that their school or department is maintaining an up to date listing of their non-cap inventory items. They will send this sheet to the Business Office when requested to do so.

REMINDERS

- ✓ Proof your forms before submission
- ✓ If requested, please mark each form Regular, Title, Sped, or Vocational
- ✓ On disposals, the disposal committee members must sign off before submission
- ✓ On stolen items, send disposal form with the completed and notarized affidavit and police report
- ✓ On permanent transfers to another location, both the sending and receiving locations must sign the form before sending to the central office

REQUEST OF APPROVAL TO ACCEPT DONATIONS

Send this form to Capital Asset Accounting Clerk to obtain permission from the Board to receive either monetary or other donations. If the donation will be a capital asset, send a Capital Asset Acquisition form for Donations after the equipment has been received.

NON CAPITALIZED PROPERTY:

- 740 ● Non-Capitalized Property / Equipment (Costs \$100.00 or more but less than \$1,000 & is not on the Capital Asset Exception List.)
- Include items costing less than \$100.00 if they are visible & of a permanent nature such as furniture
- All visible equipment owned by the district must be either capital or non-capital.
- Must have a useful life of one (1) year or more. Do not include consumables.
- All non-capital items must have a blue " Property of Lowndes County Schools" sticker.
- All non-capital items must be listed on Non-Capital Asset Inventory listing by room.

Examples of Non-Cap Equipment: This is not an all inclusive list.

AIR CONDITIONER less than \$1,000.00
BAND INSTRUMENTS less than \$1,000.00
CALCULATORS less than \$1,000.00
CALCULATOR KITS less than \$1,000.00 (base on unit cost)
CAMERA, CAMERA EQUIPMENT less than \$250.00
CARTS (except Computer Charging Carts) less than \$1,000.00.
CHAIRS less than \$1,000.00
COMPUTER EQUIPMENT less than \$250.00
DESKS less than \$1,000.00
DVD PLAYER less than \$1,000.00
FURNITURE less than \$1,000.00
FILING CABINETS less than \$1,000.00
LADDERS less than \$1,000.00
MICROSCOPES less than \$1,000.00
MONITORS less than \$250.00
OVERHEAD PROJECTOR less than \$1,000.00
PROJECTORS USED WITH COMPUTERS less than \$ 250.00
PRINTER less than \$250.00
TABLES less than \$1,000.00
TOOLS less than \$1,000.00
VCR less than \$1,000.00

CAPITALIZED PROPERTY:

- Capitalize all items on the Exception List below according to the

- Capitalize all other equipment costing \$1,000 or more per piece of equipment or unit.
- Include shipping and installation in the cost of the asset.

Capital Asset Exception List

Air compressors Capitalize regardless of cost

Cameras and camera equipment Capitalize if cost is \$250.00 or more

Cellular telephones Capitalize regardless of cost

Chain saws Capitalize regardless of cost

Computers / computer equipment Capitalize if cost is \$250 or more

Generators Capitalize regardless of cost

Ipads / Ipods / MP3 players Capitalize regardless of cost

Lawn maintenance equipment Capitalize regardless of cost

Motorized vehicles Capitalize regardless of cost

PDA (personal digital assistant/
Electronic Handheld Device Capitalize if cost is \$250 or more

Televisions Capitalize if cost is \$250 or more

Two-Way Radio Equipment Capitalize regardless of cost

Utility Trailers Capitalize regardless of cost

Weapons Capitalize regardless of cost

Welding Machines Capitalize regardless of cost

WII Capitalize regardless of cost

Capital Asset Object Codes-Select object according to cost

LAND: 710 Land

- BUILDINGS:**
- 721 Buildings (cost or Value less than \$50,000)
 - 725 Buildings (cost or Value of \$50,000 and above)

BUILDING IMPROVEMENTS: Schools will rarely, if ever use these codes. This is for use with major renovations, generally as part of a construction project.

- 728 Building Improvement (cost or value less than \$25,000)
- 729 Building Improvement (cost or value of \$25,000 and above)

IMPROVEMENTS OTHER THAN BUILDINGS:

- 751 Improvements Other Than Buildings (cost or value less than \$25,000)
 - 753 Improvements Other Than Buildings (cost or value of \$25,000 and above)
- Bleachers
 - Chain Link Fencing
 - Flagpole
 - Metal Breezeway
 - Outdoor Lighting
 - Playground Equipment
 - Scoreboards

CARS / TRUCKS / VANS: Capitalize all motorized vehicles regardless of cost

- 771 Cars / Trucks / Vans (cost or value less than \$5,000)
- 772 Cars / Trucks / Vans (cost or value \$5,000 and above)

BUSES: Capitalize all motorized vehicles regardless of cost

- 773 Buses (cost or value less than \$5,000)
- 774 Buses (cost or value \$5,000 and above)

HEAVY OUTDOOR EQUIPMENT: Capitalize all motorized heavy outdoor equipment regardless of cost

- 775 Other Mobile Equipment (cost or value less than \$5,000)
- 776 Other Mobile Equipment (cost or value \$5,000 and above)

Golf Carts

COMPUTER EQUIPMENT: Capitalize all computer equipment costing \$250 or more

- 731 Computer Equipment (cost or value less than \$5000)
- 733 Computer Equipment (cost or value \$5000 and above)
- Battery Back Up Equipment (\$250 or more)
- Cameras and Camera Equipment (\$250 or more)
- Camcorders used with computer (\$250.00 or more)
- Cell phones (smart phones only regardless of cost)
- Computers (\$250 or more)
- Hubs (\$250 or more)
- Ipads, Ipods regardless of cost
- Monitors bought separately (\$250 or more)
- Printers (\$250 or more)
- Projectors(for use with computers (\$250 or more)
- Promethean boards
- Promethean clicker kit-Consider as 1 asset
- Routers (\$250 or more)
- Renaissance Neo Kits (\$250 or more) Consider as 1 asset
- Scanners for Computers (\$250 or more)
- Scanners (AM / AR) (effective 8/19/10) (\$250 or more)
- Screens to use with Laptop Presentations (\$250 or more)
- Security Cameras (\$250 or more)
- Servers (\$250 or more)
- Video encoders (\$250 or more)
- Wii regardless of cost

OTHER FURNITURE AND EQUIPMENT:

- 735 Other Furniture and Equipment (cost or value less than \$5000)
- 737 Other Furniture and Equipment (cost or value \$5000 and above)
- Air Compressors (regardless of cost)
- Air Conditioners (window) (costing \$1,000 or more)
- Band Instruments (costing \$1,000 or more)
- Box Blade (costing \$1,000 or more)
- Bush hogs (costing \$1,000 or more)

- Coolers
 - Deep Fryers
 - Dishwashing Systems
 - Exhaust Systems
 - Freezers
 - Camcorders not used with computer (costing \$250 or more)
 - Cellular Telephones if not smart phones (regardless of cost)
 - Chain saws (regardless of cost)
 - Generators (regardless of cost)
 - Intercom Systems (regardless of cost)
 - iPods (regardless of cost)
 - Lawn Maintenance Equipment: (regardless of cost)
 - Edgers (regardless of cost)
 - Push mowers (regardless of cost) **Note: Riding mowers are Heavy Outdoor Equipment**
 - Pressure Washer (costing \$1000 or more)
 - Projectors (type not used with computers and costing \$1,000.00 or more)
 - Saws (costing \$1,000.00 or more)
 - Sound System (costing \$1000 or more)
 - Tables (costing \$1,000.00 or more)
 - Televisions (costing \$250 or more)
 - Tools (costing \$1,000.00 or more)
 - Two-way radio Equipment (regardless of cost)
 - Utility Trailers (regardless of cost)
 - Weapons (regardless of cost)
 - Welding Machines (regardless of cost)
- Mixers
 - Serving Lines
 - Steam Kettle
 - Steamers
 - Stoves

LOWNDES COUNTY SCHOOLS CAPITAL ASSET PURCHASED ACQUISITION FORM

SCHOOL _____ VENDOR _____ P O # _____ DATE PD: _____

Bldg #	Room	Manufacturer	Description of Item	Serial Number	Model	G / L Account Code	COST (includes freight)	For Central Office Use Only		
								OTHER # (TITLE, SPED OR VOC)	CAPITAL ASSET #	\$ AMT OF capital asset
TOTAL										0.00

I hereby certify that all information above is correct:

Secretary / Bookkeeper	Date
Principal / Administrator	Date

Federal Programs Admin : Sped / Title / Voc -Tech Prep Date

LOWNDES COUNTY SCHOOLS CAPITAL ASSET DISPOSAL FORM

Please check one of the following:
(Do not combine types on same form)

REGULAR ED			
TITLE			
SPECIAL ED			
VOCATIONAL ED			

FOR CENTRAL OFFICE USE ONLY

BOARD APPROVAL DATE	KEYED BY
Date	Keyed

SCHOOL _____

FEDERAL PROGRAMS ADMIN: TITLE / SPED / VOC - TECH PREP DATE _____

For Central Office Use Only

Loc Code	Bldg	Room Number	Brand	Vendor Purchased From	Description of Item	Serial Number	PURCHASE DATE	Reason for Disposal	COST	OTHER # (TITLE, SPED OR VOC)	Capital Asset Number	K	\$ AMT	E	OF ASSET	Y
TOTAL																
0.00																

I hereby certify that all information above is correct:

PROPERTY MANAGER _____ Date _____

Principal / Administrator _____ Date _____

Signing this document indicates that I have personally inspected each of the above listed items and approve of each item's disposal. I also certify that the fair market value of the the equipment has been reviewed and the above asset(s) have no useful life or benefit to the school system.

DISPOSAL COMMITTEE MEMBER _____ **DATE** _____

ASSET # _____

APPROVED FOR DISPOSAL

=====

ASSET # _____

APPROVED FOR DISPOSAL

=====

ASSET # _____

APPROVED FOR DISPOSAL

=====

ASSET # _____

**LOWNDES COUN. SCHOOLS
CAPITAL ASSET ACQUISITION FORM FOR DONATIONS**

School _____ Donor _____

Bldg #	Room	Manufacturer	Description of Item	Serial Number	Model	Cost	For Central Office Use Only		
							CAPITAL ASSET #	K E Y	\$ Amt of Asset
TOTAL							0.00		

I hereby certify that all information above is correct:

Secretary / Bookkeeper / Property Manager _____ Date _____
 Principal / Administrator _____ Date _____

Signature of person in charge of receiving & disbursement of donated items and fair market value appraisals.
You must attach supporting documentation from donor when submitting to the Business Office.

FOR CENTRAL OFFICE USE ONLY

Board Approval _____ Date _____
 Keyed By _____ Date Keyed _____

RECEIPT OF CAPITAL ASSET / ACKNOWLEDGEMENT OF RESPONSIBILITY

I have received the equipment listed below and I understand that I am now the custodian of this asset. I am accepting personal and financial responsibility if lost, damaged or stolen due to my negligence or failure to take reasonable care of the equipment. Taking reasonable care entails the following:

- Not leaving the equipment in an unlocked car or unlocked home.
- Not leaving the equipment unattended or unlocked while at school or elsewhere.
- Not lending the equipment to anyone.
- Not using the equipment in an unsafe environment.

If computer equipment, I agree not to install unauthorized copies of software and to adhere to software copyright infringement laws. I also agree not to use the item for personal or business purposes, but only for school related purposes.

Furthermore, I acknowledge that I cannot move the equipment or allow it to be moved without a transfer form being prepared by my school / department property manager and permission from my principal/administrator. I agree to report and document any change in status of the equipment I am accountable for. If stolen, I agree to immediately report such theft to my supervisor and have the appropriate parties obtain a properly executed police report. Theft as a result of my negligence is not a justifiable excuse.

If this or any asset which I am responsible for becomes missing from its assigned location, I will be liable for payment to the Lowndes County School district and possibly subject to disciplinary action.

I accept full responsibility for this asset.

Employee Name (printed) _____

Employee signature _____ Date _____

Type of asset _____

Serial Number _____

Manufacturer _____

School _____

Room _____

LOST OR STOLEN PROPERTY AFFIDAVIT

LOWNDES COUNTY SCHOOL DISTRICT
1053 HIGHWAY 45 SOUTH
COLUMBUS, MS 39701

SCHOOL / DEPARTMENT: _____

DATE: _____

<u>DESCRIPTION</u>	<u>SERIAL NUMBER (IF APPLICABLE)</u>	<u>CAPITAL ASSET NUMBER</u>	<u>POLICE REPORT NUMBER</u>	<u>DATE PURCHASED</u>

Detailed Explanation of Loss: (In case of theft, robbery or mysterious disappearance, show the name of the Sheriff's Office notified and the date the loss was discovered. If such lost was not reported to a Sheriff's Office at the time of the discovery, give a complete explanation of such failure.)

WE HEREBY STATE UNDER OATH THAT THE ABOVE FACTS ARE TRUE AND CORRECT TO THE BEST OF OUR KNOWLEDGE.

PRINCIPAL/ADMINISTRATOR/SUPERVISOR

DATE

EMPLOYEE RESPONSIBLE FOR PROPERTY

DATE

THIS DATE PERSONALLY APPEARED, BEFORE ME, the undersigned authority, in and for Lowndes County, in the State of Mississippi, the above named individuals, who, being first duly sworn, state on their oaths that the above facts are true and correct to the best of their knowledge.

GIVEN UNDER MY HAND AND OFFICIAL SEAL, this the _____ day of _____ 20____.

Notary Public

LOWNDES COUNTY SCHOOL DISTRICT

TEMPORARY ASSIGNMENT OF FIXED ASSETS HAND RECEIPT / CHECK OUT FORM

This form must be filled out before removal of equipment from its assigned location.

Technology Personnel or **vendors** must sign above when removing any equipment for repair or updating.

If equipment is to be removed for temporary use at home, the **employee** must prepare a form. If equipment is on loan to another room on the premises this form must be prepared. This form should remain on file in the room in which it is assigned and a copy sent to the property manager for that location.

REASON FOR REMOVAL OF EQUIPMENT: _____

I verify that I have possession of the equipment listed below. I am using it to conduct official school district business or it has been moved for repair or update of equipment.

While in my custody, I accept full responsibility and liability of the following listed equipment.

Capital Asset Number	Description of Equipment	Serial number	Bldg #	Name of room or #

 Signature of person checking out equipment

 Vendor / Company

 Date

When property is returned fill in this section. The above items have been returned to me and I resume responsibility for them.

Employee responsible for permanent custody of the above listed equipment.

DATE RETURNED

IF EQUIPMENT CANNOT BE REPAIRED AND IS REPLACED UNDER WARRANTY, THE VENDOR SHOULD COMPLETE THE FOLLOWING.

EQUIPMENT WAS REPLACED WITH NEW EQUIPMENT:

MAKE	MODEL	NEW SERIAL NUMBER	DATE:

 VENDOR

 SIGNATURE OF REPRESENTATIVE

 DATE

LOWNDES COUNTY SCHOOLS

ROOM TO ROOM TRANSFER WITHIN SAME SCHOOL / DEPARTMENT

Please check one of the following:
(Do not combine types on same form)

REGULAR ED
TITLE
SPECIAL ED
VOCATIONAL ED

Federal Programs Administrator: Sped / Title / Vocational -Tech Prep Date

FROM:		Description of Item	Serial Number	OTHER # TITLE, SPED OR VOC	FIXED ASSET NUMBER	TO:	
Bldg #	Room					Bldg #	Room

I understand that I cannot move or transfer any equipment without this form having the signature from my principal/administrator.
I understand that if I do move or transfer equipment without my principal/administrators' approval, I could be responsible for payment of equipment or disciplinary action.

Signature of Employee Relinquishing Asset _____ Date _____
Signature of Employee Accepting Responsibility for Asset _____ Date _____

I hereby certify that all information above is correct:

Property Manager _____ Date _____
Principal / Administrator _____ Date _____

FOR CENTRAL OFFICE USE ONLY			
Board Approval Date	Keyed By	Date	Keyed

LOWNDES COUNTY SCHOOLS

ROOM TO ROOM TRANSFER WITHIN SAME SCHOOL / DEPARTMENT FOR STUDENT MACBOOKS GRADES 6-12

FROM:

_____ School / Department

Bldg #	DESCRIPTION OF ITEM	STUDENT	SERIAL NUMBER	CAPITAL ASSET NUMBER

School / Department

Bldg #	STUDENT	MSIS #

I hereby release responsibility for the above listed inventory items.

(Principal/Administrator/Supervisor) Date

I hereby accept responsibility for the above listed inventory items.

(Principal/Administrator/Supervisor) Date

FOR CENTRAL OFFICE USE ONLY	
Board Approval Date	Keyed By
	Date Keyed

LOWNDES COUNTY SCHOOLS

PERMANENT TRANSFER TO ANOTHER SCHOOL / DEPARTMENT

Please check one of the following:
(Do not combine types on same form)

REGULAR ED
TITLE
SPECIAL ED
VOCATIONAL ED

Federal Programs Administrator : Sped / Title / Vocational -Tech Prep _____ Date _____

FROM: _____ **School / Department** **TO:** _____ **School / Department**

Bldg #	Room	Description of Item	Serial Number	OTHER # TITLE, SPED OR VOC	CAPITAL ASSET NUMBER

I hereby release responsibility for the above listed inventory items.

(Principal/Administrator/Supervisor) Date _____

Bldg #	Room	TOTAL

TOTAL

I hereby accept responsibility for the above listed inventory items.

(Principal/Administrator/Supervisor) Date _____

FOR CENTRAL OFFICE USE ONLY	
COST	

0.00

FOR CENTRAL OFFICE USE ONLY	
Board Approval Date	Keyed By
	Date Keyed

CELL PHONE ACKNOWLEDGEMENT

I have received the cell phone listed below. I understand that it belongs to my employer, the Lowndes County School District and that it is to be used only for **official school business**. It cannot be used for personal use by me or anyone else without possible disciplinary action by my employer and penalties from the Internal Revenue Service. If this cell phone is lost, I will notify my property manager and administrator immediately.

Asset # _____

Serial Number _____

Manufacturer _____

Phone number _____

School _____

Room _____

Employee name (printed) _____

Employee signature _____

LOWNDES COUN. SCHOOLS
DONATED ACQUISITION FORM FOR NON-CAPITAL ASSETS

School _____ Donor _____

Bldg #	Room	Manufacturer	Description of Item	Serial Number	Model	Cost

TOTAL: \$ _____

I hereby certify that all information above is correct:

Secretary / Bookkeeper / Property Manager _____ Date _____

Principal / Administrator _____ Date _____

INSTRUCTIONS: PLEASE MAKE THE APPROPRIATE CHANGES ON YOUR NON-CAP INVENTORY LISTING. DO NOT SEND THIS FORM TO THE BUSINESS OFFICE

LOWINDES COUNTY SCHOOLS DISPOSAL FORM FOR NON-CAPITAL ASSETS

Please check one of the following:
(Do not combine types on same form)

REGULAR ED	
TITLE	
SPECIAL ED	
VOCATIONAL ED	

SCHOOL _____

Federal Programs Administrator : Sped / Title / Vocational -Tech Prep _____ Date _____

Loc Code	Bldg	Room Number	Brand	Vendor Purchased From	Description of Item	Serial Number	Purchase Date	Reason for Disposal	Cost
TOTAL									\$ -

I CERTIFY THAT ALL OF THE ABOVE INFORMATION IS CORRECT:

School Property Manager _____ Date _____

Principal/Administrator/Supervisor _____ Date _____

FOR CENTRAL OFFICE USE ONLY	
Board Approval Date _____	Keyed By _____
	Date Keyed _____

LOWNDES COUNTY SCHOOLS

ROOM TO ROOM TRANSFER WITHIN SAME SCHOOL / DEPARTMENT FOR NON-CAPITAL EQUIPMENT

Please check one of the following:
 (Do not combine types on same form)

REGULAR ED

TITLE

SPECIAL ED

VOCATIONAL ED

Federal Programs Administrator : Sped / Title / Vocational -Tech Prep Date

FROM:		Description of Item	Serial Number
Bldg #	Room		

TO:		ROOM #
Bldg #		

COST (IF KNOWN)

INSTRUCTIONS: PLEASE MAKE THE APPROPRIATE CHANGES ON YOUR NON-CAP INVENTORY LISTING. DO NOT SEND THIS FORM TO THE BUSINESS OFFICE

I understand that I cannot move or transfer any equipment without this form having the signature from my principal/administrator.
 I understand that if I do move or transfer equipment without my principal/administrators' approval, I could be responsible for payment of equipment or disciplinary action.

Signature of Employee Relinquishing Asset _____ Date _____

I hereby certify that all information above is correct:

Principal / Administrator _____ Date _____

Signature of Employee Accepting Responsibility for Asset _____ Date _____

**LOWNDES COUNTY SCHOOLS
PERMANENT TRANSFER TO ANOTHER SCHOOL / DEPARTMENT FOR NON-CAPITAL EQUIPMENT**

**Please check one of the following:
(Do not combine types on same form)**

REGULAR ED

TITLE

SPECIAL ED

VOCATIONAL ED

Federal Programs Administrator : Sped / Title / Vocational -Tech Prep _____ Date _____

FROM: _____ **TO:** _____
School / Department School / Department

Bldg #	Room	Description of Item	Serial Number	TO:		COST (IF KNOWN)
				Bldg #	Room	

INSTRUCTIONS: PLEASE MAKE THE APPROPRIATE CHANGES ON YOUR NON-CAP INVENTORY LISTING. DO NOT SEND THIS FORM TO THE BUSINESS OFFICE

I understand that I cannot move or transfer any equipment without this form having the signature from my principal/administrator.
I understand that if I do move or transfer equipment without my principal/administrators' approval, I could be responsible for payment of equipment or disciplinary action.

Signature of Employee Relinquishing Asset _____ Date _____
Signature of Employee Accepting Responsibility for Asset _____ Date _____

I hereby release responsibility for the above listed inventory items.
I hereby accept responsibility for the above listed inventory items.

(Principal/Administrator/Supervisor) _____ Date _____

(Principal/Administrator/Supervisor) _____ Date _____

LOWNDES COUNTY SCHOOLS NON-CAP INVENTORY

SCHOOL / DEPARTMENT _____

BUILDING _____

ROOM # _____

DATE PURCHASED PO NUMBER	DESCRIPTION OF ITEM	VENDOR	MANUFACTURER	S/N	MODEL #	FUNDING SOURCE GENERAL LEDGER ACCOUNTING CODE	QTY	COST EACH	TOTAL COST
								TOTAL	\$

ADMINISTRATOR'S SIGNATURE / DATE

PROPERTY MANAGER SIGNATURE / DATE

EMPLOYEE SIGNATURE / DATE

NON-CAP INVENTORY LISTING CERTIFICATION

EACH SCHOOL AND DEPARTMENT IS REQUIRED TO MAINTAIN A LISTING OF ALL ITS INVENTORY THAT IS NOT ON CAPITAL ASSETS. THIS SHOULD BE MAINTAINED BY ROOMS AND UPDATED EACH TIME A NON-CAP ITEM IS PURCHASED OR WHEN NON-CAP ITEMS HAVE BEEN SUBMITTED AND APPROVED FOR DISPOSAL.

SIGN BELOW WHEN THIS INVENTORY LIST HAS BEEN VERIFIED FOR THE 2020-2021 SCHOOL YEAR AND RETURN THIS FORM TO THE BUSINESS OFFICE.

PRINCIPAL / ADMINISTRATOR

DATE

DO NOT SEND A COPY OF YOUR NON-CAP INVENTORY UNTIL REQUESTED TO DO SO.

REQUEST FOR APPROVAL TO ACCEPT DONATIONS

SCHOOL OR DEPARTMENT: _____

DATE	DONOR	DESCRIPTION	PURPOSE	VALUE

PREPARED BY _____ DATE: _____

PRINCIPAL / ADMINISTRATOR _____ DATE: _____

PRIOR TO ACCEPTING DONATIONS SEND THIS FORM TO THE BUSINESS OFFICE FOR PLACEMENT ON THE BOARD MEETING AGENDA

SECTION FIVE:

ACTIVITY FUNDS

Topic	Page
I. Activity Fund Transmittal Calendar	2
II. Receipts From Students	3
III. Receipts From Teachers, Coaches, Sponsors	5
a. School Connect Receipt Journal	
IV. Deposits	8
V. Disbursements	8
VI. Transmittals	11
VII. Fundraisers	12
VIII. Refpay	13
IX. Field Trips	14
X. Forms	Inserted at the end

ACTIVITY FUND TRANSMITTAL CALENDAR

FY 2021-2022

Transmittal reports are due in Central Office on the following dates:

June Transmittal – July, 6, 2021	January Transmittal – February 10, 2022
July Transmittal – August 5, 2021	February Transmittal – March 10, 2022
August Transmittal – September 9, 2021	March Transmittal – April 7, 2022
September Transmittal – October 7, 2021	April Transmittal – May 5, 2022
October Transmittal – November 4, 2021	May Transmittal – June 9, 2022
November Transmittal – December 9, 2021	June Transmittal – July 11, 2022
December Transmittal – January 13, 2022	

Transmittal report for the MONTH by FUND should include:

Receipts:

- All receipts must be entered in month received. If secretary/bookkeeper is absent, person cross trained must enter receipts before transmittal is submitted.
- Integrity Receipt Summary Report from the 1st day of month through last day of month. This total should match the total of deposits made during the month. Run this report per fund (Activity & Athletics).
- Copy of receipts and all documentation required — attach documentation to the receipt. Put in receipt number order. Use electronic Money Collected Sheets — not handwritten.
- Copy of deposit slips with receipt numbers written on them. Put in date order. Run a tape, this should match Detailed Receipt Report.
- Transmittal Cover Sheet from LCSD Business Office Page

Also send with transmittal:

- Integrity Comprehensive Trial Balance ran from 1st day of month through the last day of month.
- Cash ledger sheet for each fund with current bank balance — Quickbooks "Accounts Balances Report".
- Quickbooks "Accounts Balances Report" showing each individual account within the fund. (example — General activity fund-high school level could have cheerleaders, drivers-ed, annual) Club-show each club.
- Each fund transmittal report must balance with your breakdown report.

NSF checks and bank interest will be noted on your transmittal when returned with your balanced bank statement. Be sure to add entries to Quickbooks.

BE SURE TO CHECK FOR ACCURACY!!! YOU ARE ACCOUNTABLE FOR YOUR WORK. YOU MUST HAVE CONTROLS TO ENSURE THAT INTEGRITY AND QUICKBOOK ENTRIES ARE CORRECT AND BALANCE BEFORE YOU SEND IN YOUR REPORT.

ACTIVITY FUNDS

RECEIPTS FROM STUDENTS

Teachers, coaches, or sponsors who collect money from students for any purpose must account for and document the funds collected on the Money Collected by Teacher, Coach or Sponsor for Deposit with the following information:

- Name of student.
- Amount of money paid by each student and date paid.
- The purpose of the collections.
- Signature of teacher, coach or sponsor.
- Date of signature.
- Breakdown of monies by checks, coins, currency, total.

There must be receipts written in the classroom by the teacher to the students for any money collected. The pre-numbered receipts are to be kept up with by the secretary/bookkeeper. A receipt book should be checked out by the teacher in the office and teacher should only have one receipt book in the classroom at a time. When it is used up, the teacher shall turn in to the office and get a new receipt book. Teachers, Coaches or Sponsors must not hold any money in their classrooms or on their possession.

Teachers, Coaches or Sponsors must remit all money collected to the principal's office daily. A copy of the Money Collected Form must be submitted as well. All receipts should be accounted for. Note any skips, include original in case of void.

Teachers, Coaches or Sponsors must not remit money without signing the receipt. This means that they must wait and watch the principal's designated staff member other than the School Bookkeeper count the money and receive their receipt.

The principal's office shall:

1. Issue a receipt to the teacher in the presence of the teacher
2. Maintain a copy of the money collected form at the local school
3. Send a copy of the money collected form to central office with the monthly transmittal of receipts
4. The original receipt should be included in case of void.

Remember instructional fees are subject to the Hardship Waiver policy.

Transcript fees from students must be paid directly to the principal office and receipt be issued to student. The student shall then take their receipt to the faculty member that

ACTIVITY FUNDS

~~will print/issue transcript.~~

CONCESSIONS OR STORES

A Store/Concession Sales Reconciliation form signed by two people should be completed for collections from stores, concession, etc. for cash and inventory verification. The principal's office shall:

1. Issue a receipt to the teacher in the presence of the teacher
2. Send a copy of the reconciliation form to central office with month transmittal of receipts.

The Fundraiser Accountability Form must also be completed to evaluate the success of the concession stand or store.

ACTIVITY FUNDS

SCHOOL AND ATHLETIC EVENTS

- Pre-numbered tickets **must** be used at any local school event for which a fee is charged for admission, and it is anticipated that the event will generate more than \$100.
- GoFan Digital tickets will be used starting fall 2018. These tickets will only be used for sporting events in the middle and high schools.
- All pre-numbered tickets for such events will be accounted for by using the School Event Receipt form.
- The School Event Receipt form must be completed in its entirety.
 - The School Bookkeeper must attach the starting ticket to the form before submitting to the ticket taker.
 - The form must be signed by the ticket taker when the tickets and change cash, if applicable, is received.
 - After event, the ticket taker must tally the number of actual tickets sold and count the cash on hand.
 - The ticket taker should notate any differences between how much cash is on hand and how much cash should be on hand.
 - The ticket taker must sign the form where indicated at the bottom verifying the ticket sales and cash amount before submitting to Administrator in charge.
 - Any un-used tickets should be returned to the Business Office for destruction.
- The day after a sporting event the bookkeeper will receive a reconciliation report from GoFan. This report will show the amount of tickets sold and the amount that will be deposited into the activity account. This amount will need to be added to game sheet under "Tickets Sold". Total all funds from both actual and digital tickets sales.

This digital ticket amount will need a receipt written for it (can be on same receipt as cash) and will need to be keyed in Integrity. Attached the reconciliation report to the receipt when turning with transmittals
- A separate form must be completed for each person selling tickets.
- The Principal's Office shall:
 1. Issue a receipt to sponsor of event.
 2. Send a copy of the school event receipt form to central office with the monthly transmittal of receipts

ACTIVITY FUNDS

~~The pre-numbered tickets should be school specific. The Business Office will order the school specific tickets, using each school's activity fund codes, safeguard the tickets, and distribute them to the schools as needed. The School Bookkeeper must notify the Purchasing Clerk when their ticket inventory runs low.~~

ACTIVITY FUNDS

RECEIPTS FROM TEACHERS, COACHES OR SPONSORS

THREE-PART RECEIPT BOOK WITH PRE-NUMBERED RECEIPTS (SEQUENCE DESIGNATED BY CENTRAL OFFICE) MUST BE USED TO ISSUE **ALL** RECEIPTS FOR GENERAL ACTIVITY FUNDS, GENERAL ATHLETIC FUNDS AND ACTIVITY CLUB FUNDS BY THE PRINCIPAL'S OFFICE.

- The receipt must be made out to the person (teacher, coach, student parent, club sponsor, etc.) remitting the money to the person designated by the principal to receive the monies.
 - Receipts must be written clearly, legible with a fine point pen that will go through to third copy).

Receipts shall contain at the very minimum:

1. Date of receipt (this is the date money was given to you).
 2. Name of Remitter (teacher, coach, student, parent, etc.).
 3. Amount of remittance.
 4. Type of payment (cash, check, both).
 5. Description – Be specific. Establish acronyms – be consistent – description shall print on your Integrity printouts.
 6. Financial accounting code in entirety. Fund, GLC, Function, Program, Object.
 7. Full signature of person receiving money.
 8. Full signature of remitter
- All backup documentation must balance with total on receipt. Do not refund money from money collected, must refund all money through accounts payable.
 - Issue a separate receipt for each person giving you money. Do not combine two or more teachers even though it may be for the same type money.

ACTIVITY FUNDS

- The **original copy** goes to the person remitting the money (teacher, coach, student, parent, etc.).
- The **second copy** shall be remitted to the central office at the end of the month.
- The **third copy** must remain in the bound receipt book and become a permanent record at the local school. Auditor shall request to view at end of year.

- Funds collected from teachers for teachers must not be deposited in school accounts.
- Receipts must be entered into the accounting software in the month they are received.
- Receipts should be entered from the receipt book.
- The Assistant Business Manager will enter the monthly bank interest earned in each Activity Fund.
- **There must be someone that is cross trained to back up the bookkeeper if she is out** in accordance with the cut-off calendar to enter receipts and prepare monthly transmittals.
- If a receipt is returned for insufficient funds, the Assistant Business Manager will code the returned check against the revenue
 - The Assistant Business Manager will notify the School Bookkeeper.
 - The School Bookkeeper must adjust corresponding entry in QuickBooks.
 - It is the responsibility of the school to re-collect the funds.

Common Receipts and Coding : See Account Code Structure Section

- VENDING MACHINE MONEY: (MONTHLY)
- 1156-800-1722--000-16 NEW HOPE HIGH
- 1153-800-1722--000-04 CALEDONIA HIGH
- 1159-800-1722--000-12 WEST LOWNDES HIGH
- 1155-800-1722--000-18 NEW HOPE MIDDLE
- 1152-800-1722--000-06 CALEDONIA MIDDLE
- 1158-800-1722--000-10 WEST LOWNDES MIDDLE
- 1154-800-1722--000-14 NEW HOPE ELEMENTARY
- 1151-800-1722-000-02 CALEDONIA ELEMENTARY
- 1157-800-1722-000-28 WEST LOWNDES ELEMENTARY

ACTIVITY FUNDS

DEPOSITS

- **All receipts must be deposited daily.**
- After hour/night deposits should be taken to bank in the issued locked bag and left until next business day.
 - The School Bookkeeper should be the only key holder of the locked bag.
 - The School Bookkeeper will pick up the bag the next day, open the locked bag and count the cash in the presence of another staff member.
 - A signed school event form should always accompany a night deposit.
 - The School Bookkeeper will issue a receipt to the remitter who signed the school event form.
- Expenditures must not be made with money collected. All money collected must be receipted, deposited and requisitioned back out to pay expenditures.
- Deposit slips must have the beginning receipt number through the ending receipt number written on the face of the deposit slip. If receipt numbers are not sequential, then each receipt number should be written on the face of the deposit slip.
- Use separate deposit slips per fund.
- Deposit must have cash amount and the amount of the checks.
- An adding machine tape listing amount of coins, currency and checks, in this order, must accompany deposit slip to the bank along with checks stamped "for deposit only school name and bank account number."
- Copy of deposit slip in date order must be sent to central office at the end of each month with the transmittal report.

DISBURSEMENTS

Purchasing Guidelines

- Activity funds must adhere to the same purchasing guidelines as all other expenditures.
- All expenditures shall have an approved purchase order before orders are made.
- We do not operate petty cash funds.
- The Revenue and Expenditure budgets of all Activity Funds will be projected during the Fiscal Year Budgeting process. Those expenditure budgets will be checked when requisitions are entered from July 1st through December 31st. From January 1st through June 30th, the actual available cash will be checked when requisitions are entered.
- Allowable Activity Fund purchases
 - Excerpt from the State Audit Manual: "Activity funds may only be expended for any necessary expenses or travel costs, including advances incurred by students and their chaperones in attending any in-state or out-of-state school related programs, conventions, or seminars and/or any commodities,

ACTIVITY FUNDS

equipment, travel expensed, purchased services or school supplies which the local school governing board, in its discretion, shall deem beneficial to the official or extracurricular program of the district, including items which may subsequently become the personal property of individuals (students) including yearbooks, athletic apparel, book covers, and trophies. Activity funds may be used to pay travel expenses of school district personnel.”

Activity funds were designed for the purpose of the student. The State Department of Audit is firm on this precept.

- Phone service, cell phone service if deemed for the benefit of the students.
- Maintenance of buildings and grounds if deemed for the benefit of the students.
- Student incentives (not rewards).
- Instructional supplies for the classrooms.
- Travel expenses of school personnel.
- Equipment if deemed for the benefit of the students.
- Travel for students and their chaperones (including advances) in attending any in-state or out-of-state (must be approved by school board) school related programs, conventions, or seminars.
- Purchased services if deemed for the benefit of the students.
- Staff development including meals- (must provide a copy of agenda and the staff sign-in sheet)
- Un-allowable Activity Fund Purchases
 - Coffee for staff – only for staff development meetings.
 - Staff appreciation dinners, awards, etc.
 - Voluntary worker appreciation dinners, recognition, awards.
 - Flowers for staff – sickness, deaths in family, secretary’s day, etc.
 - Scholarship funds or payments.
 - If you have a true scholarship fund, it must be transferred to Central Office to set up in appropriate accounting fund for scholarship. A scholarship fund must have a committee to decide on scholarship recipient each year, written criteria required for scholarship. Each year the committee must edit recipient’s applications and each member sign off on scholarship recommendation submitted to central office for payment. Scholarship shall be made payable to college/recipient and mailed directly to college.
 - Pepsi scholarships must be mailed directly to the recipients and not handled through school funds.
 - Any type of employee compensation – all salary must be paid through central office payroll for tax withholding and reporting.

ACTIVITY FUNDS

- Paying a bus driver for driving a bus directly from Activity funds.
- Paying a sponsor for performing responsibilities from Club of Activity funds.
- Paying an employee for any extra time from Activity funds.

Common Disbursements and Coding

- Refunds to parents- state reason for refunds in body of requisition; code the requisition against the revenue that was originally used when money was given. A copy of the original receipt or money collected form that shows where that student initially made a payment along with the reason for the refund will be used as the invoice.
- Use function 1920 on requisitions for expenditures related to field trips, classroom t-shirts, and fund raising activities
- Use object 810 for field trip admissions and object 510 for charter bus rental, Lowndes County School District bus permits, meals, lodging or other incidental items for field trip travel on requisitions.
- Use instructional function codes 1120, 1130, or 1140 for classroom supplies.
- Use function 1910 for all athletic related expenditures.
- Use object 610 for student incentive expenditures. Purchase of Gift Cards for Student Incentives can be made, however evidence that the cards were received by the student is required by the student(s) signing the receiving report.
- Athletic Cash Change
 - Use code 11xx-104-0000-000-000-XX for athletic cash change.
 - The requisition should be payable to the Athletic Director or Principal only.
 - The AD or Principal will have to sign a letter of responsibility before receiving the athletic cash change check.
- Athletic Meals
 - Use object 510 for meals while on away games and use object 610 for meals before or after home games.
 - The requisition for the athletic meals must be written to the restaurant.
 - A receipt for the meal and receiving report must be submitted to Accounts Payable within three (3) days of the meal date.
 - The receipt should equal the amount of the purchase order.
 - If the receipt was less than the purchase order, a copy of the receipt issued by the School Bookkeeper for the change from the restaurant must also be submitted to Accounts Payable.
- Statewide Athletic Passes
 - All passes are \$30 each and replacement cost is \$15.
 - Passes can be purchased for Superintendent, Principals, Assistant Principals, Band Directors, Choral Directors, Cheerleader Sponsors and Coaches.
 - Passes can be ordered for the spouses of the above positions. Employee must submit a check for their spouse's pass before order is made.

ACTIVITY FUNDS

- Board members can also receive passes, but they must submit a personal check for the pass before the order is made.
- Identification will be verified.
- If an issued pass is used by someone other than who it was intended for, representatives from MS High School Athletics Association is obligated to collect the pass.
- Website to go online to complete form for passes
Misshsaa.com/Schools/Forms.aspx

TRANSMITTALS

The following should be in the central office by the date each month indicated on the transmittal calendar. Activity Funds are to be reported to the Board each month. (This is required by the State Department of Audit's office)

1. Integrity Detailed Receipt Report from the 1st day of the month through the last day of the month in receipt number order. (All receipts for the month).
 - Make sure that you mark the receipt numbers with the amount of deposit as indicated in receipt instructions on the report. If you have more than one fund and make more than one deposit for the range of receipts put amounts and dates of all deposits for the range of receipts marked.
2. Copy of receipts in receipt number order (receipt documentation must be attached to receipts – includes money collected form, school event form, store/concessions sales form, etc. – documentation must balance with receipt). Include any voided receipts.
3. Copy of deposits in date order with receipt numbers written on face of the deposit.
4. Adding machine tape of deposits run in date order attached to the deposits.
5. The Integrity Detailed Receipt Report, the receipts and deposits MUST all balance before sending to central office.
6. Receipts, deposits and detailed receipt report must balance before sending to the Central Office.

ACTIVITY FUNDS

FUNDRAISERS

- All fundraising events must be board approved before fundraising event begins.
- This is true for school, club or outside organization, such as PTO/PTA and Booster Club, sponsored fundraisers.
- Fundraisers include:
 - Collection of funds to make a profit for the benefit of students
 - Collection of funds from students as fees or the like
- Effective August 1, 2013, schools shall complete the uniformed Fundraising Request Form.
 - **The request form must be completed in its entirety.**
 - Once the fundraising request is approved by the principal, the fundraising request form should be submitted to the **Superintendent's office** to be approved by both Superintendent and Board.
 - The school will receive notification from the Superintendent's office once the Board approves the fundraiser.
- After the fundraiser is complete, the fundraising coordinator must complete and submit a Fundraiser Accountability Report to the Principal.
 - The Principal should review the accountability report to evaluate the fundraiser's success.
 - The review of the accountability report is for outside organization sponsored fundraisers are recommended, but not required.
- All funds from a school or club sponsored fundraiser must be deposited into the school's activity fund.
- Funds from an outside organization sponsored fundraiser will not be deposited by the school.
- For sales and rentals to students used as a fundraiser, a disclosure statement must be made available which states "Notice, this sale is being conducted as a fundraising event and a portion of the sales price will be contributed to the local student activity fund."
- School employees must not serve as treasures or handle any money for outside organization sponsored fundraisers.
- Concession stands for school events and athletic events must also complete a fundraiser accountability report after each event or season.
 - Resale items must be coded according to the fundraising activities. (See account structure section) 1743-669

ACTIVITY FUNDS

REFPAY

- Effective 2021, we use **Dragonfly** to pay our athletic officials.
- To put money in Dragonfly, a requisition will be entered into the accounting system using your Athletic fund code FUND-900-1910-000-338-school code and Accounts Payable will transfer it in and will let you know when the money is in. It is easier to put in a lump sum instead of doing weekly so we will not have to wait on the funds to get transferred in. It takes several days for money to show up in the account.
- Each Dragonfly account will be used to make payments to the officials their school uses weekly, electronically.
 - Athletic Directors (AD) will see who's assigned in Arbiter and approve them to be paid.
 - The School Bookkeeper will verify that the official assignment list, payment report and vouchers all match.
 - If an alternate official showed up, AD will need to make contact with assignor to remove the original official and input the actual official that worked. The alternate official cannot be paid until the assignor makes this change.
 - The School Bookkeeper will send in game sheets signed by the AD and by each official that worked the game and Accounts Payable will go in Dragonfly and pay those officials each week. The money goes in electronically for the officials, no checks are mailed.

ACTIVITY FUNDS

FIELD TRIPS

Field trips are requested and approved outside of the business office. However the following should be notated:

- Every field trip that uses a LCSD bus and bus driver must be reimbursed to LCSD, regardless of internal or external funding source.
- Reimbursements should be made timely.
- If a bus driver is used to drive an away athletic game (instead of the coach driving), the bus driver's cost must be reimbursed.
- For every LCSD non-exempt employee that drives a field trip, their time must be documented and they must be paid through LCSD.
 - Non-exempt employees that already work two jobs/positions should not be chosen to drive field trips.
- For all employees, if time will be missed from their primary job/position, a travel approval and requisition form must be submitted in order for a professional development leave record to be entered.
- If a chartered bus is to be used for a field trip and the vendor requires a contract the only employees that can sign are the Superintendent and the Business Administrator. All funds are paid to chartered bus company after the trip.
- Request for field trip/bus permit should be attached to requisitions for expenditures related to the field trip. Especially for out of state travel.
- See policy IFCB for further guidance on field trips.

Request for Field Trip Forms- the top part of this form must be completed by the Teacher/Coach/Sponsor in charge of the trip. This will be turned in to the bookkeeper so that the bus permit(s), travel requisition(s), and approval of the trip are completed. *Please review the sponsor's responsibilities with your teachers each year.*

LOWNDES COUNTY SCHOOL DISTRICT
FUNDRAISER ACCOUNTABILITY REPORT

City/Club/Organization Name: _____

Fundraiser Name: _____

Fundraiser Dates: _____

Expenditures

Revenues

PURCHASE ORDER NUMBER	INVOICE NUMBER	AMOUNT PAID	RECEIPT NUMBER	AMOUNT RECEIVED	RECEIPT NUMBER	AMOUNT RECEIVED
TOTAL AMOUNT OF FUNDS PAID		\$ -	TOTAL AMOUNT OF FUNDS RECEIVED			\$ -

TOTAL AMOUNT OF FUNDS RECEIVED \$ -
 LESS: TOTAL AMOUNT OF INVOICES PAID \$ -
 EQUALS: ACTUAL PROFIT (LOSS) \$

SPONSOR SIGNATURE

BOOKKEEPER SIGNATURE

DATE

DATE

FUNDRAISING REQUEST FORM

LOWNDES COUNTY SCHOOL DISTRICT

School Name _____

Date of Request _____

This form must be completed in its entirety.

1. Activity/Club/Organization Name: _____

2. Fundraising Coordinator/Sponsor (name and organizational position): _____

Phone number _____ Email _____

3. Fundraiser Name & Description: _____

cont' _____

4. Proposed Dates of Fundraiser: _____

5. Purpose of Fundraiser: _____

cont' _____

6. Target Customers: _____

7. Fundraiser Locations: _____

An adult organization representative should make arrangements with other building level principal to have a designated collection time and place.

8. Financial Projections:

Distribution of Profit:

Estimated Revenue:	\$ -
Estimated Costs:	\$ -
Estimated Profit:	\$ -

School and/or Activity Name	Percentage
Total	100%

9. Proposed Fundraising Participants: _____

cont' _____

Students should not collect or transport money.

I agree to submit a Fundraiser Accountability Report to the Principal whose building hosted the event no later than one week after the end of this fundraiser.

Fundraising Coordinator/Sponsor Signature _____

Approved Denied

Principal Signature Date

Approved Denied

Second Principal Signature (if applicable) Date

Approved Denied

Superintendent Signature Date

Approved Denied

Board Date