

Is it Documented?

March 3, 2026

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Baldwin County Public Schools

Documentation is a Vital Internal Control


Documentation is essential for ensuring regulatory compliance, maintaining accountability, and enabling effective communication within the school district. It supports knowledge transfer and operational continuity, reducing risks of errors and audit findings.

- ✓ Classroom Instructional Support Funds
- ✓ Student Fee Charges & Refunds
- ✓ Receipting
- ✓ Disbursements
- ✓ Ticket Sales/Concessions/Fundraisers

Classroom Instructional Support Committee & Budget Documentation



- ✓ Committee Election
- ✓ Budget Committee Meeting
- ✓ Budget Approval Faculty Meeting
- ✓ Additional Meetings/Amendments



BALDWIN COUNTY PUBLIC SCHOOLS
State Teacher Allocations-Budget Committee
Checklist of Requirements for School File

School Name: _____
School Year: _____

Committee Election Faculty Meeting: Date Held _____
 _____ Sign-in Sheet
 _____ Secret Ballots

Budget Committee Meeting: Date Held _____
 _____ Sign-in Sheet
 _____ Minutes of the Meeting
 _____ Budget Proposals

Budget Approval Faculty Meeting: Date Held _____
 _____ Sign-in Sheet
 _____ Minutes of Meeting
 _____ Secret Ballots
 _____ Voter Signature Sheet
 _____ Completed and Signed Budget Forms

Additional Meeting: _____
 _____ Sign-in Sheet
 _____ Minutes of Meeting
 _____ Secret Ballots – If Applicable
 _____ Voter Signature Sheet – If Applicable
 _____ Completed and Signed Budget Forms – If Applicable

Notes/Additional Documentation for File:

❖ v - Indicates items have been received and are on file with local school.
 ❖ Enter Date if items have been requested.

Classroom Instructional Support Committee & Budget Documentation

- ✓ Email/Correspondence to Faculty Requesting to Amend Budget
- ✓ Ballots
- ✓ Electronic Tally of Votes—Anonymous
- ✓ Amended Budget Form

Amended Budget 7/15/2025
 XYZ School
 Name of School
 Baldwin County
 Name of LEA

Alabama State Department of Education
 Administration and Finance

Amended Budget 7/15/2025
 XYZ School
 Name of School
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Alabama State Department of Education
 Administration and Finance

Professional Development
 Common Purchases - FY 2025

Description of Item	Unit Cost	No. of Items	Total Cost
Substitutes for teachers attending PD Workshops / Conferences	115.00	8	920.00
Registration teacher PD Workshops & Conferences			1,000.00
PD Books and reference materials			980.00
			<u>2900.00</u>

Signature of Teacher _____

5. Signature of Principal _____

Student Fees Charge / Refund Form

**** Electronic Documentation-Automated Routing ****

Documents who initiated the request.

Provides detail regarding the request.

Provides approval to process the request.

Documents actions taken.



Invoicing School Information:					
School: <input type="text"/>					
Employee Information:					
Employee Number:	<input type="text"/>	First Name:	<input type="text"/>	App-Invoice Number:	
Position:	<input type="text"/>	MI:	<input type="text"/>	<input type="text"/>	
Email:	<input type="text"/>	Last Name:	<input type="text"/>		
Parent Information:					
First Name:	<input type="text"/>	Last Name:	<input type="text"/>		
Student Information:					
Student Number:	<input type="text"/>	First Name:	<input type="text"/>	Total:	
DOB:	<input type="text"/>	Middle Name:	<input type="text"/>	<input type="text" value="\$0.00"/>	
Grade Level:	<input type="text"/>	Last Name:	<input type="text"/>		
Request Details:					
Fee Category	Description	Request To	Reason	Amount	Documents
				.00	<input type="button" value="Attach"/>
Other/Comments:					
<input type="text"/>					
Signature:					
Name: <input type="text"/>			Date: <input type="text"/>		
Admin Decision:					
Principal:			Bookkeeper:		
Name:	<input type="text"/>	<input type="checkbox"/> Approved	Name:	<input type="text"/>	
Date:	<input type="text"/>	<input type="checkbox"/> Denied	Date:	<input type="text"/>	
Bookkeeper Comments:			<input type="checkbox"/> Processed: <input type="text"/>		
<input type="text"/>			<input type="checkbox"/> Unable To Process: <input type="text"/>		
			Receipt/Invoice: <input type="button" value="Attach"/>		

MANUAL RECEIPTING PROCESS: RECEIPT BOOKS

- ✓ Must maintain a log of receipt books issued to teachers/staff.
- ✓ Receipt Books should provide a duplicate record of the transaction that is retained for audit.
- ✓ Voided receipts must be attached and signed by the originator detailing the reason for void.
- ✓ Master receipts are issued to teachers/staff after counting & verifying funds.
- ✓ Deposit slip should detail cash and checks collected, balance with Master Receipts.
- ✓ Obtain a validated deposit slip or receipt from bank.
- ✓ Attach updated journal entry with Master Receipts and Validated Deposit Slip.

Maintain a log of all checks received in the mail.

Receipt Module: Receipt Documentation

Maintain a log of all checks received in the mail.

- ✓ Recap Reports are the master receipt.
- ✓ Voided receipts must be attached and signed by the originator.
 - Provide detailed reason for void.
- ✓ Deposit slip should detail cash and checks collected, balance with Recap Reports.
- ✓ Attach: Updated Journal Entry
 - Receipt Summary Report
 - Copy of Validated Deposit Slip
 - List checks on deposit slip

Disbursement Documentation

Requisition:
Signed by Originator

Purchase Order:
Signed by Principal

- Make relevant notes on requisition and purchase order.
- Attach email.
- Quotes Recommended.
- Attach documents in NextGen.



Issuing a Check

Documentation varies based on the type of expenditure.

Make notes/attach email!
Attach documents in NextGen.

GOODS

- DETAILED REQUISITION/PURCHASE ORDER
- DETAILED / SIGNED INVOICE

SERVICES

- W-9
- CONTRACT FOR SERVICES / DETAILED INVOICE

TRAVEL

- APPROVED LEAVE REQUEST
- TRAVEL EXPENSE STATEMENT, AGENDA, RECEIPTS

Purchasing Card

Local School P-cards may be used by staff and parents associated with Parent Support Organizations when approved by the principal.

Use of P-cards are encouraged to reduce paperwork for purchases less than \$500 and to earn school rebate funds for large expenses.

P-Card Agreement form: Documents the approval to use the P-card.

BALDWIN COUNTY BOARD OF EDUCATION LEA PURCHASING CARD AGREEMENT

Cardholder's responsibilities for use of the purchasing card:

1. The cardholder agrees to use the card exclusively for the purchases specified in this agreement.
2. The cardholder agrees to use the card for local purchases (pick-up) only. *(The use of purchasing cards for Internet orders, telephone orders, mail-in orders, lay-a-ways, confirmations, guarantees, and other charges made to the purchasing card prior to receipt of the materials, supplies, equipment or other items purchased is prohibited.)* **Local School Exception:** *Student related travel with pre-approval from CSFO; however, Principal must ensure that a non-public fund source is available to cover unforeseeable situations, i.e. airfare paid but trip cancelled.*
3. The cardholder agrees to use the card for registration and hotel expenses relating to the Board's approved travel policies.
4. The cardholder agrees to obtain a legible receipt with an itemized listing for each purchase made with the card.
5. The cardholder agrees to inform merchants that purchases with the card are exempt from Alabama sales tax.
6. The cardholder agrees to reimburse Baldwin County Board of Education or the Local School, whichever is applicable, for purchases that are determined to be unallowable, not supported with an itemized receipt, or for Alabama sales tax charged to the card.
7. The cardholder agrees to adhere to Baldwin County Board of Education's guidelines for purchasing cards.
8. The cardholder agrees that card purchases are limited to the cardholder only. The card is to be used only by the employee named on the card or designated school personnel for cards issued to applicable schools.
9. The cardholder understands that purchases of \$500 or more must first have an approved purchase order in place (items must be allowable). An exception to this rule is hotel expenses that exceed \$500.
10. The cardholder understands that purchasing card privileges may be suspended upon failure of the cardholder to follow the terms of this agreement.
11. **The cardholder understands that the use of the purchasing card for anyone's personal use is subject to criminal prosecution.**
12. **Applicable supervisor/coordinator/executive staff will determine when card privileges should be suspended.**
13. **A check must be sent to Baldwin County Board of Education or the local school, whichever is applicable, within the month of the cardholder violation(s).**
14. **Local Schools Only:** *The cardholder agrees to adhere to established field trip policies and procedures for school-related travel expenses for extra-curricular and/or academic activities.*

I acknowledge receipt of card and agree to the purchasing card agreement and procedures.

Cardholder

Date

Supervisor/Principal

Date

Purchasing Card

P-Cards should be signed out by each person and signed back in when returned.

A Sign Out/In sheet should be maintained for each card.

SCHOOL
REGION'S P-CARD
SIGN OUT/SIGN IN SHEET

PRINTED NAME	OUT DATE	SIGNATURE	BKPR INITIALS	IN DATE	CARDHOLDER'S SIGNATURE	BKPR INITIALS

Purchasing Card

Top Section of P-card Approval Form should detail the purchase.

Documentation requirements vary depending on purchase. Bottom of form provides a checklist of the requirements.

Revision 6/27/2024

Region's Purchasing Card Approval Form

Card Ending _____

Transaction Amt _____

Receipt Date _____

Vendor _____ Receipt/Ticket/Invoice# _____

Item Description/Use of Item(s) _____

Lesson Plan Attached (if applicable)

School/Department _____ Purchase Order# _____

Activity/Program _____ ATT _____ ATN _____

Required Approvals *Prior* to Purchase – Documentation Attached:

Purchase Over \$500.00:
 Purchase Order Attached

Technology Purchase: Software/Site License/Hardware (PCs laptops, printers, iPads, Slates, wireless access)
 ET Services Approval Documentation Attached

Student Club Purchase:
 Copy of Club Minutes Attached

Student Travel: Travel Tracker Trip Request (Must include dates of travel, destinations, trip estimator, & approvals.)
 Travel Tracker Request Attached – Trip # _____ (Attach list of students traveling.)

Employee Travel: *Travel must be approved prior to payment of registration.*
 Leave Request Form Attached

Vendor Contract/Agreement: Charter Bus, Inflatables/Equipment/Event Rentals, Fundraiser Agreements, etc...
 Approval From Legal Department Attached

Unallowable charges without prior approval from CSFO: Rental cars, air fare, gas/fuel, internet orders.
 CSFO Approval Attached

Invoices

- Invoice should be dated after PO.
 - Document if dated before PO.
- Invoices should be detailed.
- Items must be received - Invoice is signed by the originator before issuing payment.
- Invoices should be paid by due date.
 - Document reason if unable to pay on time.

Scan and attach in NextGen!

Athletics - Schedules & Rosters

Officials/Payments - Dragonfly

- ✓ Contract
- ✓ Officials Payment Vouchers
- ✓ Dragonfly Fund Transfer Form

Dragonfly Fund Transfer Form	
SPORT _____	
ACTIVITY # _____	
Official's fees (season total)	\$ _____
Booking Fee/Coaching Cards	\$ _____
Conference/PD Registration <small>Approved Leave Form Required</small>	\$ _____
CAT Insurance	\$ _____
Cushion (for possible game changes)	\$ _____
TOTAL of transfer	\$ _____

Ticket Sales - Go Fan/Cash

- ✓ Weekly Payment Statement (Go Fan)
- ✓ Ticket Sales Accountability/Currency Count Form
- ✓ Change Cash Sign Out/In

TICKET SALES REPORT & CURRENCY COUNT			
DATE: _____			
EVENT: _____	SPONSOR: _____		
TICKETS: PRICE \$ _____	COLOR: _____		
Beginning Ticket # _____	Ending # _____	= _____	Total Tickets
Beginning Ticket # _____	Ending # _____	= _____	Total Tickets
TOTAL TICKETS SOLD		_____	
COST PER TICKET		X \$ _____	
TOTAL REVENUE		\$ _____	
TOTAL REVENUE: \$ _____	CASH IN BOX:	\$ _____	
	LESS CHANGE CASH:	\$ _____	
	TOTAL DEPOSIT:	\$ _____	

- ✓ Requires Purchase Order / Detailed Requisition
- ✓ Attach Copy of Re-Deposit Receipt to Original Check Documentation
- ✓ Maintain Sign Out/In Sheet

School Events - Change Cash Sign Out								
Date	Time	Name	School Event	Change Cash Amount	Amount Returned	Revenue	Date Returned	Initials

Change Cash

Concessions & Canteen

- ✓ Canteen Accountability Form
- ✓ Copies of Detailed Invoices with Item Counts
- ✓ Currency Count Forms with Master Receipts
- ✓ Detailed Activity Report
- ✓ Physical Inventory
- ✓ Athletic Schedule

Canteen Currency Count:				
Qty	Description	Bill/Coin	Dollars	Cents
	Bills	x \$100.00		
	Bills	x \$50.00		
	Bills	x \$20.00		
	Bills	x \$10.00		
	Bills	x \$ 5.00		
	Bills	x \$ 1.00		
	\$1 wrap	x \$50.00		
	Qrt roll	x \$10.00		
	Dime Roll	x \$ 5.00		
	Nickel Roll	x \$ 2.00		
	Penny Roll	x \$ 0.50		
	Coin	x \$ 0.25		
	Coin	x \$ 0.10		
	Coin	x \$ 0.05		
	Coin	x \$ 0.01		
		x \$		
		x \$		
TOTAL:			\$	

School:		Activity: Canteen					Time Period:		
A	B+	C+	D-	E-	F-	G=	H	I	J
								(G - H)	(A x I)
		Items Rc'd		Spoiled, Damaged & Rfd (explain)	Donations per Principal	# Units Available For Sale	Ending Inventory	Net Units Sold	Amt Due To BE Collected
Price Category	Beginning Inventory	During Period	Worker's Usage						
						0		0	\$ -
						0		0	\$ -

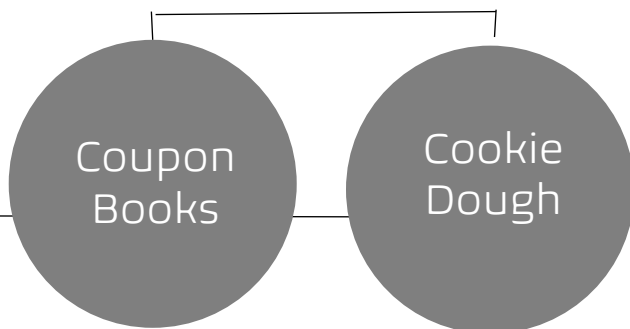
Fundraisers

Donated Items



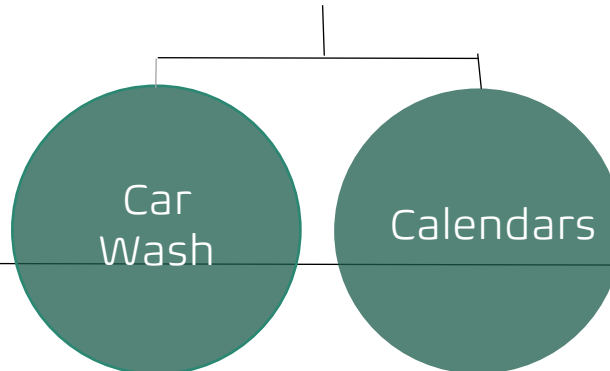
- Provide acknowledgement of receipt for items donated.
- Inventory and assign identification numbers.
- Retain Auction Sheets
- Include identification number on receipt issued.

Retail Items



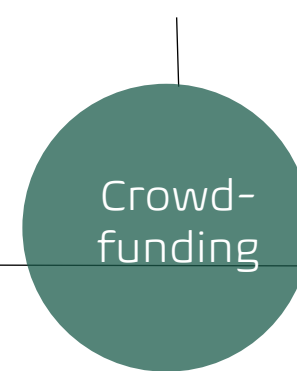
- Pre-sale Retail Items:
- Retain copy of student order form.
- Receipt student for total sold/submitted for deposit.
- Detailed invoice required.
- Complete Retail Acct Form.

Donations



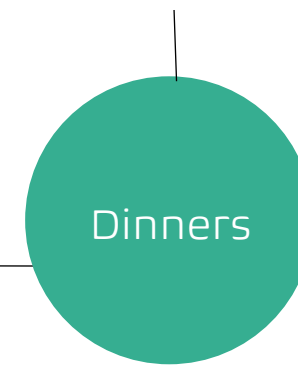
- Car wash/Grocery Bagging:
- Retail Acct. Form not required.
- Calendars - Retain copy of Calendar submitted by the student.
- Receipt student for total submitted for deposit.

Commissions



- Crowd Funding - Contract details profit percentage and requires approval from legal. Company will provide detailed report for donations/sales.

Ticket Sales



- Issue tickets for dinners/meals. Calculate profit by comparing revenue vs. Expenditures.

Not all fundraisers are created equal. Accountability will vary. Approval is needed for all!



Challenges of Incomplete or Missing Documents

- Incomplete or missing documents hinder verification, regulatory compliance, and accountability, often due to oversight or lack of resources.
- Show teachers/coaches how to complete forms.

Communicate accountability requirements with staff and document your requests for completed accountability.



Accessibility Issues in Documentation

- Scattered documents across systems without clear access reduces efficiency and increases errors.
- Provide teachers with links to updated electronic versions of required forms and documents rather than paper copies.

THANK YOU!!

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