

Gentry Public School District

Internal Control Environment

The Internal Control Environment encompasses the policies, processes, mechanisms, and skills that exist within the Gentry School District to ensure only valid financial transactions are executed, that such transactions are recorded accurately, and that the rules and regulations are complied with. Internal controls thought of as proactive measures to prevent inappropriate charges and to ensure compliance.

Gentry Public School District is governed by a publicly elected Board of Directors. These individuals are charged, in part, with:

- developing policy
- hiring, training, and retaining qualified, competent staff to implement their policies
- holding their CEO, hereafter “the superintendent”, responsible and accountable for performing the day-to-day oversight of the operation of the district by the staff and for setting the tone of the district by influencing the control consciousness of its staff

The superintendent’s charge by the board deals, in part, specifically with the five interrelated components of internal control: control environment, risk assessment, information and communication, control activities, and monitoring.

This document is subject to constant revision as the district seeks to improve its practices, procedures, and mechanisms of internal control.

Following are examples of fiscal accounting practices and procedures that address these five components. Due to the interrelatedness of the components, there will be some overlap or duplication of information.

Control Environment

As noted previously, the Gentry Board of Education is the governing body of the school district subject to the laws of the State of Arkansas, regulations of the Arkansas Department of Education and other state divisions, and various federal agencies.

It is the school board that sets the initial tone of the school climate by their demonstrated actions and by the policies they adopt for staff and students. The policies of the school board are in a written format and may be found in printed form or accessed electronically at the district’s website at www.gentrypioneers.com.

These policies define concepts that become procedures, mechanisms and practices that the staff implements in the performance of their respective school functions. Such procedures, mechanisms, and practices ensure that employees comply with regulatory standard and acceptable educational practices.

By state code the day-to-day activities of the school district are administered by the superintendent and his or her administrative and support staff comprised at Gentry of principals, supervisors, and Central Office staff.

The Gentry School Board has in place a superintendent, an assistant superintendent, one federal program director, four campus principals, four assistant principals and an LEA (SPED) Supervisor. The administrators possess a combined total administrative experience of 63 years and each possess a Master’s degree or higher. Seven out of the twelve possess a Specialist Degree.

The remaining 141 certified staff members have a total of 1318 years of educational experience. The average is 9 years of experience. 57 of those certified staff members have a Master's degree or higher.

Regarding the Central Office Classified Staff, The District Treasurer and CFO has 0 of years in-house accounting experience. The Administrative Assistant/HR Assistant has 16 years of in-house experience, the Bookkeeper II has 30 years of in-house experience, and the Bookkeeper III now Bookkeeper II has 22 years of in-house experience.

All certified staff are hired through a committee process as described in board policy.

Each certified staff member is licensed by the Arkansas Department of Education to perform the task which he or she has been hired to do by the Gentry School Board. Each certified staff member receives a minimum of 60 hours of professional development hours annually.

All staff members, who have fiduciary responsibility, receive either *Tier I* or *Tier II* training each year. *Tier I* is administered by the ADE and *Tier II* is administered by a *Tier I* trained employee. Both tiers of training relate to fiscal and ethical activities.

All Gentry staff are required to sign an attestation statement each year signifying that they have received, read, and agree to adhere to board policy.

The superintendent is formally evaluated annually by the school board. Each administrative staff member listed above is formally evaluated annually by the superintendent. Each instructional staff member is formally evaluated annually by his or her respective principal or supervisor. Evaluation results form the basis for renewal or non-renewal. This information is provided only to indicate that the board has hired and maintained an experienced, qualified, and professional staff whose continued employment depends on job performance.

Risk Assessment

The mission of the Gentry School District is ensuring all students connect, learn, and succeed. As such, risk assessment would be the analyzing of conditions or circumstances that would put that mission in jeopardy.

At Gentry the following external conditions would be included:

- Loss of student enrollment (state foundation funding is based on ADM)
- Loss of facilities due to natural disaster, fire, or Act of God
- Decline in facilities due to lack of proper maintenance
- Loss of qualified, competent staff due to compensation considerations
- Loss of local and county revenue due to economic conditions
- Loss of viability due to decline in student test performance
- Loss of public confidence due to a decline in school climate
- Loss of public confidence due to localized political aspects

The district maintains property insurance that would alleviate physical losses due to facility loss and allocates 9% or greater of its fiscal resources toward facility maintenance. The district maintains *Errors and Omission* insurance for possible "bad acts" by district staff. The district and its employees also have a degree of tort immunity granted by state law.

The district has a Continuity of Operations Plan, (ACOOOP) in case of a major calamity.

At Gentry the following possible internal conditions would be monitored and are more important to the delineation of Gentry School District's internal control mechanisms than the external factors which are less subject to local control.

- Failure to adhere to accepted accounting procedures
- Human "scrivener" errors in processing school accounts
- Mismanagement of school funds through error or incompetence
- Malfeasance in the management of school funds, unintended or intentional
- Lack of control of school inventory
- Failure of staff to comply with state ethics laws
- Failure of staff to comply with state purchasing laws
- Misuse of school property, equipment, or materials
- Theft of school property, equipment, or materials
- Falsification of employee time sheets
- Misuse of allotted work hours
- Procedural errors in transactions involving cash
- Lack of ability to maintain an adequate number of support staff due to budgetary Factors

Information and Communication

Information and communication systems are considered two sides of the same coin at Gentry School District. The district has initiated more computer software utilization, technology infrastructure and information technology (IT) employees within this component of internal control.

By way of example, all of the following items relating to school financial proceedings may be found on the district's website at <http://www.gentrypioneers.com/admin/index.html>.

- Minutes of Monthly School Board Meeting
- Monthly district financial report
- School Board Policies
- Salary Schedules
- Annual Report To The Public
- Annual Statistical Report
- AFR (Current Year Budget/Previous Year Expenditures)
- Division of Legislative Audit Reports
- Employee Contracts
- School Improvement Plans
- Other Miscellaneous Financial Data

As alluded to, the Gentry School Board meets at least once a month in a public meeting, with special meetings called as needed. An agenda of each meeting is posted to the website prior to the meeting. The superintendent meets at least bimonthly with administrative staff and others. Principals and supervisors meet periodically with their respective staffs.

In 2010-2011 the district is implementing an automated telephone calling system for mass notification of information to the public.

The district hosts an annual "Open House" meeting at each campus and conducts two Parent-Teacher Conferences during the school term at each respective campus.

Information gathering from parents and patrons is done also through on-line surveys. All surveys are anonymous and all include at least one open response item such as “What else do you want us to know.....” Results are shared, at a minimum, with district administrative staff. Depending on the nature of the survey the information is shared with the entire staff, with the school board in public meetings, and with the public via posting on the district’s website.

E-mail addresses of key administrative staff are available on the district’s website.

As Gentry Public Schools is a public school district subject to Arkansas FOIA, all personnel records are open to public inspection subject to the provisions of that code. Purchasing records are maintained at the Central Office level and various financial reports can be and are printed periodically through the APSCN system including vendor rosters, inventory, expenditures reports, check rosters, bank reconciliations, attendance reports, staff assignment, and the like.

Staff members, administrative and others utilize e-mail for daily updates and various other task-oriented communications. “Allstaff” distributions lists are used for mass mailings of ad hoc communications.

Control Activities

District Purchasing Procedures

1. All district purchases and all expenditures shall be made in accordance with the approved budget adopted by the school board annually in a public meeting and filed with the Arkansas Department of Education. This approved budget encompasses all expenditures in Fund/SOF 1000 through 8999. (Note: Document is 20xx AFR/20yy Budget)
2. All non-periodic purchases or purchases not covered by bid or contract require a purchase order approved by the supervisor or program director and the superintendent. In very limited cases, for emergency purposes; supervisors, program directors, and the superintendent may issue verbal purchase orders.
3. All purchases that are made with the District Purchasing Card must be shipped to Gentry Public Schools, Purchasers School Building Address, Gentry, AR 72734
4. If staff member uses their own personal card for school purchases it must be the Staff Member’s personal card. It can’t be the husband’s card, the mother’s card, etc. These purchases must also be shipped to Gentry Public Schools, Purchasers School Building Address, Gentry, AR, 72734
5. Purchase orders are requested via the APSCN computerized purchase order system.
6. Purchase order requisitions require the requestor to provide Vendor, Buyer, anticipated Amount, Comments (description of purchase), and APSCN Budget Code.
7. Requisitions less than or equal to \$500 are approved at the applicable location (campus or department) by the applicable supervisor. Requisitions greater than \$500 are approved at district level by the superintendent. Approval must be granted before entered into Efinance.
8. After requisitions are approved by the appropriate school official, the Administrative Assistant to the superintendent converts the requisitions to purchase orders via the APSCN system and an email is generated to the appropriate staff via Gmail and a printed copy of the PO is available via google docs. (A sequential copy of each P.O. is also maintained by the Administrative Assistant in the Central Office.)
9. The purchase order amount is automatically encumbered into the APSCN System.
10. This P.O. Number shall be used when placing the order.

11. This P.O. Number shall be included by the Vendor on the Invoice to the District.
12. When the order has been received the campus secretary or the employee must check the packing slip to make sure that all items have been received.
13. All purchases are billed to the Central Office address or 201 South Giles Avenue. Bills are opened and reviewed by the superintendent. Invoices are mailed to District via the following email address and printed by Bookkeeper II-Accounts Payable. **Email address:** Invoices are separated by purchasing location and sent to that location via school mail in batches.
14. When all items have been received the packing slip are signed and approved. The invoice is reviewed at the purchasing location, attached to the signed packing slip, and forwarded to the accounts payable personnel at the central office.
15. Warrants are processed in APSCN by the Bookkeeper II in batches and a copy of each warrant is attached to the applicable invoice, packing slip, and purchase order packet.
16. The warrant, packing slip invoice, and purchase order packet is provided first to the Superintendent for review and approval and then to designated board dispersing official for approval.
17. The designated school board member's and the superintendent's review and approval are evidenced by his or her respective signature on the warrant, copy and check register.
18. Warrant is mailed to vendor. A copy of the warrant is attached to the payment packet documentation and filed by the Bookkeeper II.
19. Payment of warrant is verified by Bookkeeper I when general account is reconciled with the district's banking agency's monthly statement. The superintendent signs and dates the bank reconciliation each month.
20. A check register by period is furnished to the full school board each month for their review and approval as evidenced by their voted acceptance of the monthly financial report.

ACT 1687 Purchases

1. All ACT 1687 purchases must be shipped to Gentry Public Schools, Purchasers School Building Address, Gentry, AR, 72734
2. All ACT 1687 purchases that are made with the District Purchasing Card must be shipped to Gentry Public Schools, Purchasers School Building Address, Gentry, AR 72734
3. If staff member uses their own personal card for ACT 1687 purchases it must be the staff Member's card. It can't be the husband's card, the mother's card, etc. These purchases must also be shipped to Gentry Public Schools, Purchasers School Building Address, Gentry, AR, 72734

Activity Purchases

1. The sponsor and the campus principal or program supervisor must approve campus or program activity purchases. The athletic director must approve athletic activity purchases and then approved by Superintendent of over \$500.
2. Payment requests, on approved paper form, are sent to the principal or program supervisor or A.D. for approval.
3. Approved payment requests are sent with the original invoice to the Bookkeeper II for a warrant. If not an approved purchased service, packing slip corresponding to materials purchase is also included.
4. Warrants are processed in APSCN by the Bookkeeper II in batches and a copy of the warrant is attached to the applicable invoice, packing slip, and payment request packet.
5. The warrant, packing slip invoice, and payment request packet is provided first to the superintendent for review and approval and then to the designated board dispersing official for review and approval.

6. The designated school board member's and the superintendent's review and approval are evidenced by his or her respective signature on the warrant, a copy and check register.
7. Warrant is mailed to vendor. A copy of the warrant is attached to the payment packet documentation and filed by the Bookkeeper II.
8. Payment of warrant is verified by Bookkeeper I when general account is reconciled with the district's banking agency's monthly statement.
9. A check register by period is furnished to the full school board each month for their review and approval as evidenced by their voted acceptance of the monthly financial report.

Transportation/Mileage Reimbursement

1. Mileage Reimbursement requests are made to the Central office on approved paper forms. Reimbursement rates are set by board policy
2. Forms are reviewed and approved or denied by the superintendent or assistant superintendent if PD related.
3. Approved forms are forwarded to the Bookkeeper II for processing.
4. Warrants are processed in APSCN by the Bookkeeper II in batches.
5. The mileage reimbursement form is provided first to the superintendent for review and approval and then to the designated board disbursing official for review and approval.
6. The designated school board member's and the superintendent's review and approval are evidenced by his or her respective signature on the warrant, copy and check register.
7. Warrant is mailed to requestor via school or postal mail. A copy of the warrant is attached to the mileage reimbursement documentation and filed by the Bookkeeper II.
8. Payment of warrant is verified by Bookkeeper I when general account is reconciled with the district's banking agency's monthly statement.
9. A check register by period is furnished to the full school board each month for their review and approval as evidenced by their voted acceptance of the monthly financial report.

Payroll

1. All district purchases and all expenditures shall be made in accordance with the approved budget adopted by the school board annually in a public meeting and filed with the Arkansas Department of Education. This approved budget encompasses all expenditures in Fund/SOF 1000 through 8999. (Note: Document is 20xx AFR/20yy Budget) In such, payroll expenditures are incorporated into, by board approval, the current year budget.
2. Contracts of employment are created at the end of a school term for staff whose contract of employment has been renewed for the next school term.
3. Salaries for those contracts are first calculated by the superintendent using an Excel spreadsheet created to automatically derive correct salary amount, after the user updates change in experience, educational degree, any extra days, and any extra duties, from the last board adopted salary schedule. These amounts are cross-checked manually by the Administrative Assistant/HR using a Cognos Report and a Budget Sheet in Google Drive. When any differences are reconciled between the two, the final tally is then cross-checked against the manually updated APSCN payroll files managed by the District Treasurer and HR.
4. Salaries are paid according to board policy *GBAAA Pay Policies and Licensed Personnel Policies*.
5. When paper warrants are used, the warrants are printed with signatures of both the superintendent and the school board disbursing official.

6. Vouchers are issued to employees for direct deposit of funds, the vouchers are reviewed by the superintendent prior to issue.
7. Warrants and voucher copies are maintained by the Bookkeeper I.
8. Warrant and voucher payments are reconciled each month by the Bookkeeper I during bank reconciliation.
9. The Bookkeeper II is cross-trained to “run payroll” in the absence of the Bookkeeper I. The Bookkeeper II completes a minimum of 1 payroll cycle per fiscal year.

Time Sheet Employees

1. Bus Drivers and Hourly Cafeteria Employees maintain a daily time sheet recording hours worked daily.
2. At the end of the monthly pay period, the time sheets are compiled by the Bookkeeper III or Bookkeeper II and provided to the Bookkeeper I.
3. Any overtime must be approved by the Superintendent. The Bookkeeper using an Excel sheet created locally to compute overtime calculates any overtime pay and provides such to the Bookkeeper I.
4. Substitute teacher work records are kept at the campus level by the campus secretary or other staff member designated by the principal and furnished to the Bookkeeper I at the end of each pay period. Both the teacher replaced and the substitute are required to initial the paper record of days worked. Secretaries or designees reconcile on a daily basis from Frontline.
5. Contracted certified employees who work extra hours outside their contracted duties are required to keep a time sheet which is furnished to the Bookkeeper I.
6. The Bookkeeper III or II works with the Bookkeeper I during the pay cycle process verifying accuracy of information.

Cash Transactions

1. Cash Transactions are viewed as having the highest risk of unintended or premeditated malfeasance due to the decentralization of transactions and “transactors“.
2. The district limits the number and amounts of cash transactions.
3. Cash Transactions occur primarily during:
 - Sale of tickets at athletic or non-academic events
 - Sale of concession items at athletic or non-academic events
 - Processing of student/adult “lunch money” when tendered as cash
 - Processing student fines, fees, or dues tendered as cash
 - Processing of transactions involving “resale” to students when payments are tendered as cash
 - Sales during fund-raising activities involving students as solicitors
 - Rental of district facilities when fees are tendered as cash
4. Receipts are given and recorded in a sequentially numbered receipt book. Sub-level cash transactions leading to the issuance of receipts (Tickets, Order Forms Records, Lists, etc.) are reconciled to amount of deposits, when applicable, before receipts are issued

5. District school board policy *GAMD Intraschool Funds* outlines general concepts regarding daily handling of cash. **The policy reads:**

School employees are advised that they assume complete responsibility for funds in their care. Teachers should deposit funds daily with the Principal or person designated by him/her. A receipt will be furnished for all funds deposited with the Principal or his/her designee. The following procedures, while not all inclusive, are mandated as minimum board requirements for the management of intraschool funds:

1. All currency, coins, checks, and/or all other monetary medium, hereafter called money is to be received, receipted, and **should be deposited on a daily basis.**
2. All money collected by teachers shall be brought to the school secretary by the **end of the work day and receipted that same day. No money is to be left in the classroom at the end of the school day.**
3. Wire transaction deposits shall be receipted on the day that notice of deposit is received and/or verified by the bank.
4. When money is received, the person submitting the money and the secretary shall agree to the amount given prior to a receipt being written. The written receipt shall reflect checks, cash and coins.
5. When a receipt has been written, the money becomes the responsibility of the person signing the receipt.
6. **No alterations to receipts will be made without reporting the reason for the alteration to the principal. The supervisor and person who originally signed the receipt shall initial by the alteration. A written explanation as to the reason for the alteration shall be attached to the receipt.**
7. **All money on hand shall be placed in a locked fire-rated cabinet until the deposit is made. Only the principal and/or assistant principal and school secretary shall have access to the cabinet key and access to the cabinet.**
8. No purchase, using school funds, will be made with cash.
9. All activity purchases must have prior approval of the principal at the campus where the activity exists or the Athletic Director if AAA (Arkansas Activities Association).
10. All purchases with which district funds will be expended must be made by purchase order and have prior approval of the principal and superintendent before the money is obligated.
11. Money collected at nighttime activities shall be the responsibility of the activity sponsor. The athletic director shall be responsible for the safekeeping of funds collected at nighttime or weekend events. The athletic director may designate

another school employee to complete the collection process but retains the responsibility for the money. It is suggested that arrangements be made with the bank that holds the activity account to allow nighttime drop-off until the money can be properly receipted the next business day.

12. All irregularities are to be reported immediately to the superintendent.

13. Any deviation in the above procedure shall be grounds for disciplinary action up to a recommendation of termination of contract.

Sale of Tickets at Athletic or Non-Academic Events

1. It is the gate worker's responsibility to count and verify the "start up" cash before ticket sales begin. The money must be counted in the presence of the athletic director or administrator who delivers the bag to the gate worker.
2. All forms must be filled out in full (i.e. starting balance, ending balance, tickets sold, etc.) failure to do so will make the gate worker personally liable for any discrepancies.
3. Bank Bag #1, locking bank bag should contain the following:
 - Event Sales Recap sheet
 - Deposit book
 - Key(s) to Bank Bag
4. Bank Bag #2 locking bag contains the startup money.
5. At the conclusion of ticket sales, the gatekeeper shall count all the money. "Start up" cash shall be returned to Bank Bag #2 and locked.
6. The gate worker shall fill out the deposit slip and put the deposit book in the Bank Bag #1. The key(s) to the Bank Bag #1 and Bank Bag #2 should then be locked inside the bag with the deposit book and cash earned at the event. The gate worker shall give both bags and the key for the bank deposit box to the administrator on duty. (Note: The key(s) for the bags and the key for the bank will be on separate key rings.)
7. The Bank Bag #2 ticket bag should contain:
 - Tickets, white/or red for adults, blue for students
 - Calculator
 - Start up cash
 - Other items pertinent to the game
8. The gate worker must give a ticket to each paying customer. The gate keeper shall not give a ticket to someone who has a pass, does not pay, or uses a card at the gate.
9. The gate worker shall fill out the "Event Sales Recap" sheets in full. The total deposit and total ticket sales amounts should match. If not, an explanation must be written on the sheet and signed by all workers
10. The gate worker must sign the Event Sales Recap and the "Gate Worker Request for Payment Form(s)". If there are two gate keepers working, both gate workers must sign the Event Sales Recap.
11. The bags will be retrieved from the bank the following day by a school official previously designated to the bank by the district as a "pick up" agent.
12. The school secretary and administrator or school secretary and A.D. shall open both locked bags together and verify contents and amounts.
13. The school secretary shall write out a numbered deposit slip in the presence of the administrator or A.D. and provide a numbered receipt.
14. The net proceeds of the event shall be deposited at the bank on the same day as the deposit ticket and receipt were issued.

15. The deposit amount will be shown on monthly financial report for the school board to review and accept.
16. The district is using a card scanning system also.

Sale of concession items at athletic or non-academic events, Processing student fines, fees, or dues tendered as cash, Processing of transactions involving “resale” to students when payments are tendered as cash, Sales during fund-raising activities involving students as solicitors, Book Fair transactions when payments are tendered as cash

1. The school employee collecting the money must count all money and fill out an Activity Deposit form detailing the deposit. This should include a description (example: class dues 6@\$15 each)
2. The School Secretary or designees in turn counts the money and if in agreement writes a receipt. If not in agreement, the money shall be recounted by the person collecting the money and the secretary and the change initialed by both parties.
3. A deposit is then made. The deposit slip includes the receipt number and Activity name with the Activity account number.
4. At the end of the month a deposit summary is written with all receipt numbers and Activity account name and number and sent to Central office to be entered into APSCN by the Bookkeeper II.

PUBLIC USE OF SCHOOL BUILDINGS

It is the policy of the Board that District school buildings may be used by citizens of the District to conduct lawful meetings for social, civic, or recreational purposes provided such meetings do not interfere with the regular school work and proper protection is afforded the district against the potential costs of such use. The Superintendent shall be responsible, with Board approval, for establishing procedures governing such use of school buildings. The governing procedures shall be viewpoint neutral regarding equal access for those wishing to use school facilities. Building principals shall be consulted to determine if there exists any conflict with planned school activities prior to other groups being allowed to use school facilities.

The District shall establish a fee schedule for the school facilities the District intends to make available for public use. Charges made for the use of school facilities shall reflect the actual costs (e.g. labor, utility, and materials) incurred by the District. The District also strongly recommends that any individual or non-school related group/organization using a district facility purchase sufficient active and current general liability insurance to cover the damage to, or the cost to entirely replace the structure(s) and furnishing(s), if necessary due to the loss of, or damage to, District property.

School facilities that do not appear on the District’s fee schedule shall not be available to the public.

Organized community non-profit groups, individuals, or non-school related groups/organizations using school facilities assume full and complete responsibility for the conduct of all persons, regardless of age, associated with their use of the facility while they are in or about the facility. Smoking or the use of tobacco or products containing tobacco in any form or the use of drugs or intoxicants is prohibited. Firearms or other weapons of any kind are not allowed on school property unless the person carrying the firearm/weapon is permitted to do so by law as defined in A.C.A. § 5-73-120 or the individual has a valid conceal carry license and leaves the concealed handgun in the individual’s locked vehicle. Failure to comply will result in an immediate request to leave the facility and grounds and will void any future rentals.

Furthermore, the Gentry Board of Education acknowledges the diversity in societal morals and standards of values, and therefore, reserves the right to refuse rental or use of any school facility to any individual or group that has submitted a request containing subject matter, content, materials, or propaganda that does not align with prevailing District and community-based morals and value standards.

Legal Reference:

A.C.A. § 5-73-119
5-73-120

A.C.A. §
A.C.A. § 6-21-101
Arkansas Constitution Article 14, § 2

PUBLIC USE OF SCHOOL BUILDINGS (REGULATION)

GENERAL POLICY

The public school facilities exist in order that the youth of the community may receive the benefits of a sound education program. Although this is the basic purpose for which the schools are built, school facilities may serve the community at large. Therefore, it is the policy of the Board of Education to make district buildings and facilities available to the citizens of the District when not in use for school activities.

Usage of school buildings will be restricted to individuals or non-profit groups/organizations whose activities benefit the students and/or residents of the Gentry School District. The district will not extend use of a facility to any individual or group/organization whose policies advocate the advancement of any doctrine or theory subversive to the laws of the United States of America or the State of Arkansas. The district also reserves the right to refuse the use of facilities to any individual or group/organization whose usage might be detrimental to the facilities or create a disturbance. Finally, the district refuses the use of facilities to any for-profit groups/organizations.

Users must comply with all federal and state equal opportunity regulations regarding discrimination: gender, ethnicity, disability, and religious or political affiliation. Approval of use of a facility by an individual or non-profit group/organization for non-school purposes will not constitute endorsement by the district of that individual or group/organization or its beliefs and purposes.

The user shall be responsible for the conduct and control of participants and shall ensure that all applicable fire and safety regulations are followed. The maximum number of participants permitted in any facility shall be restricted to its seating capacity as indicated by fire regulations.

TERMS AND CONDITIONS

Indemnity

Each user of District Facilities shall defend, indemnify, and hold harmless, the Gentry Public School Board of Education and employees of the Board from and against any and all claims, demands, suits, causes of action, damages, losses, fines, assessment, costs, and expenses, including but not limited to reasonable attorney's fees, settlement amounts, damages awards, and product warranty and recall expenses, whether for commercial loss, property damage, bodily injury, a violation of any law, regulation, code, or standard, including industry standards, or any other form of damage arising directly or indirectly from or out of any action or omission of the user of District Facilities. The user further agrees to make full restitution for any and all damages incurred during the use of the facility.

General Public Liability Insurance

The District strongly recommends that any individual or non-school related group/organization using a district facility purchase sufficient active and current general liability insurance from an insurance agent to cover the damage to, or the cost to entirely replace the structure(s) and furnishing(s), if necessary due to the loss of, or damage to, District property.

Supervision

Proper security and supervision of children must be maintained at all times. One adult per 30 children is required at all times. One person shall be designated as being in charge of and responsible for the event. This person will be directly responsible to the

administrator of the school in which the event is scheduled, and will be accountable for fulfillment of the terms in the Facility Rental Agreement. When a district staff member is required, the district staff member will ensure proper use of school facilities; however, it is understood that the person in charge of the rental group using the facility is responsible for the conduct of the group and attendees. When youth athletic teams are approved for use of any indoor facility for the purpose of practicing their sport only the coach(es) and players may be inside the facility during the allotted practice time. Siblings of athletes are not allowed.

Return Condition

All buildings and facilities will be returned to a suitable condition under the supervision of a Gentry Public School employee. Users will ensure that all facilities are clean and free from litter at the end of the period of usage. It will be the responsibility of the applicant to see that all persons have vacated the school buildings and grounds promptly at the time specified on the agreement and that the building is securely closed. Custodial charges are found in the Rental Fee Schedule.

Agreement of Time

The hours listed on the Facility Rental Request Form will include both entry and exit time for the facility, rehearsal, set-up, or practice time needed prior to scheduled event. Groups must adhere to the hours stated in the agreement. All rental fees will be assessed on a two (2) hour minimum. Any Gentry Public School event or group/team will be the highest priority user of the facility. No other organization or team will push a school team or group from a district facility. For example, if a Gentry School coach or sponsor decides to run late on a practice/event or change their practice schedule the outside team will be left to adjust. Athletic facilities that are being used by an outside group should not be entered until Gentry Schools teams are finished and exiting the facility.

Facilities use will be prioritized in the following order:

1. Gentry Public Schools groups/team,
2. Gentry Youth Organization groups/teams,
3. Any other groups/teams.

Specified Area Use

Users must confine their activities to those facilities for which a rental request was approved. The only allowable facilities to be used other than those specified on the rental agreement are the restrooms and drinking fountains in the nearest proximity.

Representative

Presence of a school staff member may be required when a school facility is in use. Groups may be assessed a fee to cover off-duty personnel. Said staff member shall be authority for the Gentry School District.

Cancellation or Changes

Any agreement may be cancelled by the school district in favor of school activities. Reasonable effort will be made to offer alternative spaces and to give timely notification in the event of unavoidable circumstances requiring this privilege be used. Any changes to the agreed upon time and school location must be negotiated a minimum of two working days before the scheduled event. Both parties must sign agreement of the changes on the Rental Request Form. If the need arises to cancel the scheduled event, the district will be notified as soon as possible. Refunds will only be made when cancellations are requested by the user at least 48 hours in advance. If the district finds it necessary to cancel the scheduled event, due to weather conditions or emergencies, all fees shall be returned in full to the group.

Fees

Users will be assessed appropriate fees to use a district facility, as determined by their priority grouping. These fees may include, but are not limited to facility fees, off-duty staff fees, custodial fees, fees for cafeteria staff and equipment, continuous long-term rentals, and other additional equipment or maintenance fees. Applicable fees must be paid prior to the activity/event in the District Administration Office unless pre-approved by the Superintendent.

Group Priority Categories

School facilities that have been identified on the fee schedule will be made available for community use as long as there is no conflict with official school schedules according to the following priority and rental rate groupings. Facilities are not available for outside use after 9:00PM on weekdays or 10:00PM on weekends unless otherwise outlined in the rental agreement and approved by the district leadership team.

***Always Fee Exempt:**

- School-related groups organized for the expressed purpose of supporting authorized district programs and sponsored activities (e.g., PTA/PTO, booster organizations, wellness programs, committee meetings, school activities, school clubs/organizations, Gentry Youth Organization athletic teams, dances, carnivals, concerts, class reunions).
- Character-building, recreational, and educational groups (e.g., Boy/Girl Scouts, Boys/Girls Club, 4-H Club).
- Outside youth athletic teams that are coached by a person who is a registered volunteer of the district, or an employed coach of the district and the team consists of at least 50% of Gentry Public Schools students. Outside youth athletic teams that fit this definition, but do not meet the 50% rule, will have 4 years to meet the requirement for continued facility use. This will be monitored by the Athletic Director.

***May Be Fee exempt:** Organized community non-profit groups (e.g. service and civic clubs, charitable organizations, community concerts, community arts groups).

Note: Organized community non-profit groups that provide services and/or resources for students of the Gentry School District will be exempt from facility rental use fees but other fees may be assessed as described in the fee schedule.

Non-Exempt: Individuals or non-school related groups/organizations (e.g. wedding showers, anniversaries, birthday parties, baby showers, family reunions, fund-raisers, youth athletic traveling teams that are not a Gentry Youth Organization team, etc.)

Approval Process

Any individual or non-profit group/organization wanting to use a school facility must first complete the Facility Rental Request Form and return it to the District Administration Office at least ten school (10) days in advance of the event for consideration. The request form will be discussed at the weekly District Leadership Team Staff meeting. At that meeting, the principal of the school will be the initial approving authority for use of the school facility. After preliminary approval has been granted by the school principal, secondary approval must be given by the athletic director for the use of the athletic facilities, by the Child Nutrition Director for the use of kitchen and/or cafeteria facilities, and by the Director of Operations. After all necessary preliminary approvals have been granted, the Superintendent must give the final approval. After all involved parties have had a chance to consider the rental request form, the district will then notify the individual or group/organization on the status of their request and of any fee(s) that will be assessed if approved.

Agreement

If the Facility Rental Request Form is approved, then a Rental Agreement must be signed by the individual assuming responsibility for the use of the facility as well as by the Superintendent before the facility can be used. The rental agreement shall be made on either a single-event or a month-to-month basis with termination by either party upon seven (7) days' notice.

Concession Agreement

No food or drink will be sold during the use of facility without prior written approval. All concession sales must strictly adhere to any district contract agreements with food and drink vendors.

Fields/Weather Conditions

Athletic fields may be available for community use pending approval from the Athletic Director. This use is subject to cancellation or rescheduling due to weather conditions, field conditions, or maintenance operations. Fields too wet to play will be closed at the discretion of the Operations or Athletic Director.

Equipment & Technology

Building rental does not include the use of technology or audio-visual equipment. This equipment is not to be used unless prior approval has been granted. Requests for additional equipment must be made at time of application.

Long-Term Usage Agreements

Long-term or repeated use of Gentry Public Schools facilities must be arranged and coordinated with the Superintendent on a case-by-case basis. Appropriate fees will be agreed upon by the School Board and the user.

Transfer

The Facility Rental Agreement is not transferable to any other person or group (subleasing is not permitted) and rental is restricted to the conditions agreed to therein.

Any exceptions to these guidelines may be made only through a review committee consisting of the Superintendent, Director of Operations and the Principal of the building in question. If the use of an athletic facility is in question, the Athletic Director will also serve on the review committee.

The Gentry School District reserves the right to refuse or to cancel any and all agreements issued for the use of a school building or its facilities when it is deemed that such action is necessary for the best interests of the district.

PUBLIC USE OF SCHOOL BUILDINGS (FEE SCHEDULE)

Facilities available to rent:

- Carl Gym, for athletic use only.
 - \$10 per hour (2 hour minimum) (10 hour maximum charge per approved event)
- Pioneers Partnership Room B
 - \$10 per hour (2 hour minimum) (10 hour maximum charge per approved event)
- Intermediate School Gym, for athletic use only.
 - \$50 per hour (2 hour minimum) (10 hour maximum charge per approved event)
- Middle School Gym, for athletic use only.
 - \$50 per hour (2 hour minimum) (10 hour maximum charge per approved event)
- High School Gym, for athletic use only.
 - \$50 per hour (2 hour minimum) (10 hour maximum charge per approved event)
- Middle/High School Cafeteria
 - \$50 per hour (2 hour minimum) (10 hour maximum charge per approved event)
- Practice Soccer/Football Field
 - \$10 per hour (2 hour minimum) (10 hour maximum charge per approved event)
- Pioneer Stadium
 - \$100 per hour (2 hour minimum) (10 hour maximum charge per approved event)
- Baseball/Softball Complex, for athletic use only.
 - \$100 per hour (2 hour minimum) (10 hour maximum charge per approved event)

- Pioneer Activities Complex (PAC), for athletic use only.
 - Available for use by groups categorized as *Always Fee Exempt, as the building schedule allows. The Athletic Director will maintain a schedule for when this facility is available for outside use. Use by an outside group will not be extended past the acceptable hours outlined in this policy.

Facility rental fee charges include lighting, heating, or cooling, and general usage. Rental of facility does not include the use of any equipment. If sound and/or other technology devices belonging to the school need to be used, and additional fee to cover the expenses of doing so will be assessed.

Additional fees that may be charged:

- Custodial Staff Fee – hourly per diem (3 hour minimum per employee)
- Kitchen Worker Fee - hourly per diem (3 hour minimum per employee)
- Technical Support Fee – hourly per diem (3 hour minimum)
- Supervisor Fee – hourly per diem (3 hour minimum)

PUBLIC USE OF SCHOOL BUILDINGS (FACILITY USE AGREEMENT)

Facilities are available for community use on a rental basis by individuals or non-school related groups/organizations. By signing this Use Agreement, I agree to the following conditions:

- I acknowledge that school activities will be given first priority in the use of this facility.
- I acknowledge that I am a citizen of the District and agree to use this facility only for the purpose/activity stated on the Facility Rental Request Form.
- I agree to assume all liability for injury or damage to individuals or property and to indemnify and hold harmless the Gentry School District and employees of the Board from any loss or damage.
- I agree to make full restitution for any and all damages incurred during the use of the facility. I also agree to replace any lost or stolen items incurred during the use of the facility.
- I acknowledge that I will be present during the use of the facility and will assume full and complete responsibility for the conduct of all persons, regardless of age, associated with their use of the facility while they are in or about the facility. I also understand that if children are going to be using the facility there must be at least one (1) adult per 30 children supervising at all times.
- I acknowledge that I will assume the responsibility of ensuring that users of the facility will observe all fire and safety regulations and that smoking and the use of alcoholic beverages or illegal drugs on school grounds are strictly prohibited.
- I acknowledge that the District strongly recommends that any individual or non-school related group/organization using a district facility purchase sufficient active and current general liability insurance from an insurance agent to cover the damage to, or the cost to entirely replace the structure(s) and furnishing(s), if necessary due to the loss of, or damage to, District property.
- I acknowledge that I will be responsible for cleaning the portion of the facility that was used for the purpose explained above unless a cleaning fee is paid/required. Additionally, I acknowledge that if the facility is not cleaned adequately after its use, the district will invoice the responsible person listed below the amount necessary to have a school employee(s) clean the facility at the employee’s hourly per diem.
- I acknowledge that the rental time as stated in the Facility Rental Request Form will be strictly adhered to.

- I understand that applicable rental fees, custodial fees, kitchen staff fees must be paid prior to the activity/event in the District Administration Office unless pre-approved by the Superintendent.
- I acknowledge that I have received a copy of Policy **PUBLIC USE OF SCHOOL BUILDINGS (REGULATION)** and that all guidelines, as stated in the Terms and Conditions, will be strictly adhered to.
- I agree to return the key to the facility back to the District’s Administration Office on either the day of the event if applicable or no later than 9:00 am on the next working day.

The Gentry School District reserves the right to refuse or to cancel any and all agreements issued for the use of a school building or its facilities when it is deemed that such action is necessary for the best interests of the district.

Use of Gentry Public Schools’ facilities requires acceptance of the following conditions as stated above. Failure to comply may result in the cancellation of any existing rental agreements and denial of future rental requests.

I have read and agree to abide by the above conditions:

Printed Name of Responsible Party: _____

Signature of Responsible Party: _____

Date: _____

Signature of Approval: _____

Date: _____

Processing of student/adult “lunch money” when tendered as cash

1. At the Primary and Intermediate Schools, student “lunch money” is collected by homeroom teacher, sent to principal’s office, and then picked by respective Cafeteria Manager. At the middle and high schools, a drop box is utilized, and the respective Cafeteria Manager picks up payment there.
2. At all locations, money is sent to the respective school locations in preprinted lunch envelopes which, along with student logistical data, have places to show amount of payment and type of tender, whether check or cash.
3. The respective Cafeteria Manager and respective Cashier open the lunch envelopes and count the proceeds together. The Cashier enters the financial into the lunchroom commercial meal tracking software where reports can be printed to reconcile student accounts to payment totals.
4. When students “pass through” the lunch line at meal time, the Cashier debits the student account through the meal tracking software.
5. The respective Cafeteria Manager takes the lunch payments to the Food Service Director where the deposit is re-counted in concert. A receipt is issued by the Director to the respective Cafeteria Manager who attaches the receipt to the daily report and provides such to the Bookkeeper III. Monthly reimbursement reports are filed with the ADE.
6. Other than “adult guest payments”, cash payments are not accepted by the respective cafeteria Cashier in the lunch line for school lunches.
7. eTriton:, Bookkeeper III, will review the Transaction Journal from eTriton monthly. Bookkeeper III or II as the monthly reviewer will not have access to eTriton application.

Credit Card Usage

1. The use of the district purchasing cards are strictly monitored. Each principal and or designated supervisor has a purchasing card available at their campus.
2. The purchasing card is used primarily for making hotel reservations for district sanctioned trips or purchases. All purchases require an itemized receipt and should be turned into their building secretary upon completion of travel or purchase.
3. Prior approval for using the purchasing card is required. Purchases over \$500 must be approved by the superintendent. Once a purchase is approved and a purchase order has been obtained the purchase request is added to the Visa Purchasing Calendar. The Bookkeeper II prints off the calendar request which contains the following information: the purchasing card’s last 4 digits, the purchase amount and the purchase order number. Requests should be made a week in advance to allow for this process.
4. The superintendent will load the card via the printed calendar request provided by Bookkeeper II.

Monitoring

The Gentry Public School District practices transparency in all of its financial transactions both to the governing body, the Gentry School Board, the staff of the district, and to the public.

As noted previously many items relating to the district’s fiscal management practices, procedures, and mechanisms are posted for public inspection on the district’s website.

Actual check registers showing vendor names, as well as detailed financial reports, are presented to the school board each month. Every warrant written from district funds is signed by a board member appointed by the school board.

Central Office bookkeeping employees are cross-trained to perform the duties of other employees and on an unscheduled basis do “take over” another employee’s duties for a payment period.

All employees having responsibility in financial transactions receive either *Tier I* or *Tier II* training.

Procedures involving payroll or bill processing involve multiple employees. For an example, duties are limited in APSCN so that employees making requisitions do not have the power to authorize the issuance of a purchase order.

Cash transactions are limited and the handling of cash transactions involve a minimum of two employees at different levels of authority.

Inventories are checked at multiple levels by multiple parties. Employees whom “tag” equipment are not responsible for issuing warrants.

Ethical behavior is stressed from “the top down”.

No individual with the ability in APSCN to issue warrants has signature authority to sign such warrants.

Documentation is maintained for every financial transaction.

Vendor lists are reviewed for “new entries”.

Staff members are instructed to report irregularities in operations, noncompliance with the code of conduct, or other policy violations or illegal actions to his or her immediate supervisor unless that supervisor’s behavior is part of the irregularity whereupon the staff member is to report to the next level up to and including the Board of Education.

The district’s financial transactions are audited by the *Division of Legislative Audit* and the district staff responds to all audit findings or suggestions.

In Summary

This document is not intended to convey every aspect of the Gentry School District’s financial practices, procedures, and mechanisms. It does not seek to circumvent established board policies. It does seek to address common, day-to-day workings of the district in regards to the responsible and ethical fiscal management of the district’s resources.

The document is fluid in that the activities and descriptions found within are subject to change and or expansion when improvements to practice become evident, when codes or policies change, or when change is mandated by proper authority.

This document has been compiled through the work and deliberation of those responsible for the day-to-day business operation of the district and who are accountable both morally and legally for providing sound fiscal operations.

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