

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

Revised 08/01/2010

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

Preface

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

Latest revision: August 1, 2010

Board Approval: July 27, 2010

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

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

LOCAL SCHOOL FINANCES

Responsibility

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

Accounting System

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

**COLBERT COUNTY SCHOOLS
LOCAL SCHOOL ACCOUNTING PROCEDURES**

CASH & CASH RECEIPTS

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

TEACHER/INDIVIDUAL RECEIPTS

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

CASH REMITTANCE REPORT

SCHOOL: _____

NAME OF TEACHER/INDIVIDUAL: _____

DATE: _____ PAGE _____ OF _____

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

TOTAL \$ _____

SOURCE:

THIS MONEY HAS BEEN COLLECTED FOR THE FOLLOWING REASON:

**COLBERT COUNTY SCHOOLS
LOCAL SCHOOL ACCOUNTING PROCEDURES**

MASTER RECEIPTS

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

DEPOSITS

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

COLBERT COUNTY SCHOOLS
LOCAL SCHOOL ACCOUNTING PROCEDURES

PURCHASE ORDERS

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

INVOICES

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

INVOICE

Purchase Order No. _____

Date _____

1099 Vendor

Name/address of Vendor _____

Class, Club or Activity _____

School _____

Quantity	Description	Unit Cost	Total Cost
	TOTALS		

Acct No. _____

Received by _____

Date _____

COLBERT COUNTY SCHOOLS
LOCAL SCHOOL ACCOUNTING PROCEDURES

EXPENDITURES

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

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

**COLBERT COUNTY SCHOOLS
LOCAL SCHOOL ACCOUNTING PROCEDURES**

FUNDRAISING

The Principal must approve each school fundraising activity conducted by students, teachers, school employees, or school-related organizations. Elementary school students must not be involved in any door-to-door solicitations or sales. **No fundraisers may sell foods of minimal nutritional value during the school day.**

A "Fund-Raising or Charity Form" (Board Policy File:JKA-F1) must be approved by the Principal and Superintendent prior to the start of the activity. The "explanation of the project" should include the following:

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

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

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

1. All funds collected must be delivered to the Principal's Office and recorded by issuance of a Master Receipt. Do not cash checks from collections.
2. Receipts must be deposited on a timely basis, (daily if possible). Teachers and sponsors of fundraisers should be reminded not to hold fundraiser income until the fundraising project is complete.
3. All fundraising expenses, including sales awards to students, must be presented to the Principal for payment by check.
4. A school employee cannot receive a gift or gratuity from the fundraising vendor.

SOLICITATIONS OF AND BY STUDENTS

Of Students

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

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

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

By Students

General

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

On School Campus

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

Approval

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

Away From the School Campus

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

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

COLBERT COUNTY BOARD OF EDUCATION
Tuscumbia, Alabama

FUND-RAISING OR CHARITY FORM

Name of club or organization:

Name of sponsor:

How funds will be used:

Brief Explanation of the project:

Length of Project: From _____ Until _____

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

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

Colbert County Schools
Local School Accounting Procedures

TRANSFERS

Procedure for Transferring Local School Activity Funds:

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

FUND TRANSFER FORM

SCHOOL _____

DATE: _____

AMOUNT TO BE TRANSFERRED: \$ _____

TRANSFERRED FROM FUND/ACTIVITY: _____

ACCOUNT NUMBER: _____

TRANSFERRED TO FUND/ACTIVITY: _____

ACCOUNT NUMBER: _____

REASON FOR TRANSFER: _____

APPROVED BY: _____

Principal

Teacher/Sponsor

Teacher/Sponsor

ACKNOWLEDGED BY: _____

School Bookkeeper

POSTING DATE: _____

**COLBERT COUNTY SCHOOLS
LOCAL SCHOOL ACCOUNTING PROCEDURES**

TICKET SALES

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

REPORT ON SALE OF TICKETS

SCHOOL _____

ACTIVITY _____

DATE _____

SPONSORED BY _____

GATE # _____

TICKETS ISSUED

ADULT / STUDENT

No. _____	Beginning No. _____	Ending No. _____	@ \$5.00 = \$ _____
No. _____	Beginning No. _____	Ending No. _____	@ \$4.00 = \$ _____
No. _____	Beginning No. _____	Ending No. _____	@ \$3.00 = \$ _____
No. _____	Beginning No. _____	Ending No. _____	@ \$2.00 = \$ _____
			Total \$ _____

TICKETS RETURNED

ADULT / STUDENT

No. _____	Beginning No. _____	Ending No. _____	@ \$5.00 = \$ _____
No. _____	Beginning No. _____	Ending No. _____	@ \$4.00 = \$ _____
No. _____	Beginning No. _____	Ending No. _____	@ \$3.00 = \$ _____
No. _____	Beginning No. _____	Ending No. _____	@ \$2.00 = \$ _____
			Total \$ _____

TICKETS SOLD

ADULT / STUDENT

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

COMPLIMENTARY

No. _____	Beginning No. _____	Ending No. _____	Issued To: _____
No. _____	Beginning No. _____	Ending No. _____	Issued To: _____

Signed By _____
(Gatekeeper)

Signed By _____
(Gatekeeper)

Verified By _____
(Bookkeeper)

Approved By _____
(Principal)

TOTAL TICKET SALES	\$ _____
CHANGE CASH (+)	\$ _____
TOTAL TO ACCOUNT	\$ _____
TOTAL DEPOSIT	\$ _____
SHORT / OVER	\$ _____

ACTIVITY VERIFICATION REPORT

Activity Name: _____
Baseball / Basketball / Football / Softball / Volleyball / Cheerleading

Activity Type: _____
Concessions / Admissions / Fund Raiser

Date: _____

Currency:

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

Total Currency: _____

Coin:

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

Total Coin: _____

Checks:

Total Checks: _____

Grand Total: _____

Less Beginning Change: _____

Total Deposit: _____

1) Verification Signature _____

2) Verification Signature _____

REPORT ON SALE OF TICKETS

SCHOOL _____ ACTIVITY _____
DATE _____ SPONSOR _____
GATE# _____

TICKETS ISSUED

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

TICKETS RETURNED

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

TICKETS SOLD

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

Funds received \$ _____

Signed by: _____

Signed by: _____

Verified by: _____

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

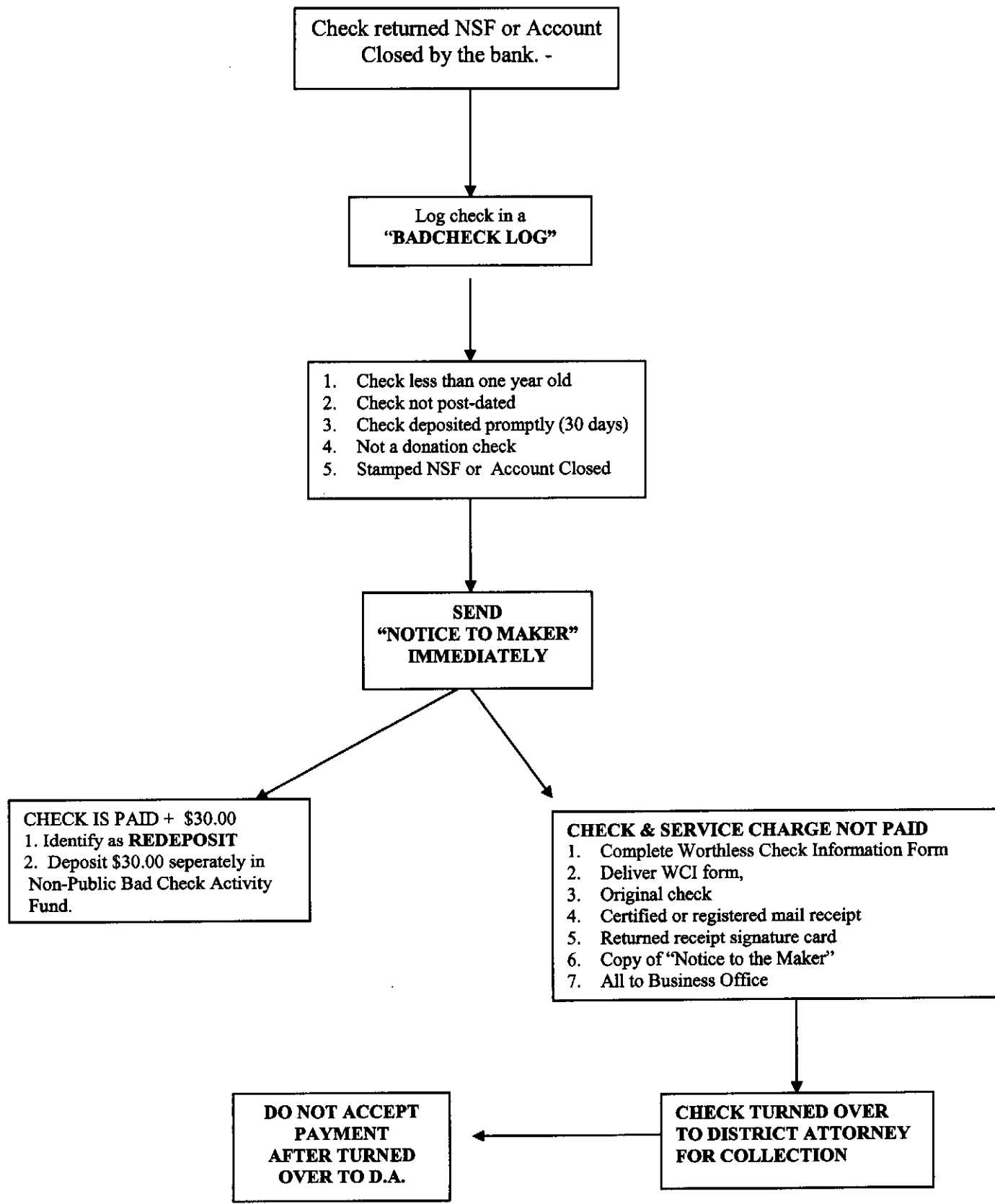
1. Proper notification should be made to the parents and students that appropriate action will be taken in prosecuting bad-check writers. A notice should be in the school handbook published each school year and a notice posted in the school's office.
2. When accepting checks, if possible, a driver's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

NOTICE TO PARENTS AND STUDENTS

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

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

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



BAD CHECK LOG

_____ School

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

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

DATE: _____

NOTICE TO THE MAKER

Name _____

Address _____

City _____ State _____ ZIP _____

This statutory notice is provided pursuant to section 13A-9-13.2 of the Alabama Code. You are hereby notified that a check or instrument # _____ apparently issued by you on _____ (date), drawn upon _____ (bank) has been returned to the school for insufficient funds. Pursuant to Alabama Law, you have ten (10) days from the receipt of this notice to bring payment of the full amount of the check \$ _____ plus a service charge of \$ _____, the total amount being \$ _____. Unless this amount is paid in full within ten (10) days, the school may assume that you delivered the check with the intent to defraud, and turn the returned check and all other available information concerning this check to the proper authorities for criminal prosecution.

BY _____
School Principal

WORTHLESS CHECK INFORMATION

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

IF YOU DO NOT KNOW THE INFORMATION LEAVE THE SPACE BLANK

CHECK WRITER'S INFORMATION

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

VICTIM INFORMATION

School That Accepted Check _____
Address _____
Telephone # _____
Address where check was accepted _____

CASE INFORMATION

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