



MIDDLE & HIGH SCHOOLS

PROCEDURE FOR PURCHASE/REPLACEMENT OF LIBRARY BOOKS, TEXTBOOKS & PE LOCKS

Fine Collection and Deposit

1. Money is collected from students for lost/damaged Library, Textbooks and PE Locks.
2. The A.S.B. Financial Technician deposits funds into the appropriate A.S.B. Board of Education account separating each by type (ex. B.O.E. - Library).
3. A.S.B. Financial Technician:
 - Completes a Purchase Order, including a detailed breakdown of the dollar value associated with the B.O.E. account;
 - Makes a check payable to L.B.U.S.D. Board of Education; and
 - Forwards a copy of the Purchase Order and the corresponding check to the (District) Audit Branch no less frequently than quarterly.

Note: The A.S.B. Financial Technician should reserve funds in the A.S.B. account for refunds.

4. Audit Branch staff:
 - Reviews the documents for completeness and correctness; and
 - Forwards the documents to the (District) Accounting Branch.
5. Accounting Branch staff is responsible for ensuring that the appropriate budget account receives the funds. Staff deposits the check and credits:
 - B.O.E. Library 01-0623-0-0000-0000-8699-XXX
 - B.O.E. Textbooks 01-0456-0-0000-0000-8699-XXX
 - B.O.E. PE Locks 01-0102-0-0000-0000-8699-XXX
6. Budget Branch staff recognizes income and appropriates funds to sites:
 - Library 01-0623-0-1110-2420-4210-XXX
 - Textbook 01-0456-0-1110-1000-4140-XXX
 - PE Locks 01-010X-0-1110-1000-4310-XXX

Exception: Fines from a different site

A.S.B. Financial Technician EITHER:

- Deposits fees into their own "B.O.E. Clearing" account;
 - Issues A.S.B. Purchase Order payable to the other site; and
 - Once the P.O. is approved, issues check payable to the other site.
- OR
- Follows the above procedure, breaking down the Purchase Order both by:
 - Account type (ex. B.O.E. - Library); and
 - Site.

Use of Associated Funds

7. Librarian:

- Submits Buy Outs or Stock requisitions for Library materials throughout the year, as needed.
- Submits orders based on the funds collected but not yet reflected in the FINSYS system just prior to the close of school and in accordance with the year-end closing calendar.

Note: Budget will carryover all unspent funds in resource 0623, Library Services.

8. Textbooks Office:

- Orders or reviews all orders for Lost/Damaged Textbooks, using the textbook account (resource 0456, LCFF: Instructional Materials) to keep track of fees collected and replacement costs.

Note: Budget will carryover all unspent Lost/Damaged Textbook balances by site.

9. The site purchases PE locks from the school account through the stock requisition system.

For questions regarding:

- Library fines, contact Kaopoo Chao at KChao@lbschools.net or Ext 8367
- Textbook fines, contact Shawn MacDuff at SMacDuff@lbschools.net or Ext 8389