

# ***Internal Funds Policy Manual***



The School District of Escambia County

*Revised March 2013*

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# SCHOOL INTERNAL FUNDS PROCEDURES HANDBOOK

## Introduction

The procedures set forth in this handbook are in compliance with existing [Florida Statutes](#), [Escambia County School Board Rules](#), [Florida Department of Education's Financial and Program Cost Accounting and Reporting for Florida Schools \(Redbook 2012\)](#) and the State Board of Education Administrative Rules. Please refer to these publications for additional rules and policies relating to the use of internal funds.

This handbook is a compilation and revision of previously established procedures. It was revised to create uniform procedures of accounting and to help safeguard school internal funds. The procedures and forms presented in this manual provide the basic accounting framework which schools are expected to follow.

The cash basis of accounting is used for the internal funds of Escambia County schools. Accounting for income on this basis means that no record of income is recorded in the accounts until funds are RECEIVED, and no record of expense is recorded until PAYMENT is made.

## SECTION I - ACCOUNTING FOR SCHOOL INTERNAL FUNDS

### A. Basic Principles Governing School Internal Funds

School internal funds are defined as all monies collected and disbursed by school personnel within a school, for the benefit of the school, or a school sponsored activity. School internal funds shall be used to supplement activities approved by the school board when the District budgetary funds are not available or have been exhausted. All internal funds designated for general purposes shall be used to benefit the student body. The following provisions shall apply to school internal funds:

1. All funds collected or handled by District employees during normal working hours or in connection with school sponsored activities shall be included in the internal funds of the school, unless accounted for at the District level.
2. All organizations of the school, or organizations operating in the name of the school, which obtain monies from the public shall be accountable to the board for receipt and expenditure of those funds in accordance with [Escambia County School Board Rules](#).
3. Funds which are collected each school year shall be expended to benefit those students who are currently in school unless the funds have been collected for a specific documented purpose.
4. The objectives of fundraising activities by the school, by any group within, or in the name of the school shall not conflict with programs as administered by the school board.
5. The collecting and expending of school internal funds shall be in accordance with the [Florida Statutes](#), State Board of Education Administrative Rules, and the [Escambia County School Board Rules](#). Sound business practices shall be observed for all transactions.
6. Purchases from internal funds shall not exceed the resources of the applicable student activity/project account, except for items acquired for resale or items authorized by school board rule.
7. No school should incur a debt that cannot be paid off by the close of the current school year.

8. An adequate system of internal controls shall be maintained in order to safeguard the assets of the school's internal funds.
9. In the event of violations of any rules established herein, the superintendent shall be responsible for disciplinary action as may be deemed necessary.

## **B. Responsibility**

1. The principal is responsible for internal funds accounting. Although the principal may designate a person to maintain internal funds records, the principal will be held accountable for all phases of accounting for internal funds in accordance with Florida law and the rules and procedures of the District.
2. The principal's and preparer's signatures attest to the accuracy of all reports.

## **SECTION II - GENERAL PRACTICES**

The efficient and accurate accounting of school internal funds requires that sound practices be followed in handling school monies received and expended.

### **A. Depositories for School Internal Funds**

School internal funds may only be deposited in banks or financial institutions listed as a [Qualified Public Depository](#), as established by the State of Florida, Division of Treasury, Public Deposits Program Administration. The banks are required to furnish the same type of security for internal funds deposits as is required for other District funds. Generally, most banks with branch offices in Florida have qualified as a public depository. Credit unions do not qualify and cannot be used.

### **B. Check and Deposit Slips**

1. Bank accounts, checks and deposit slips should be imprinted as noted below. Savings or investment accounts should be titled in the same manner.

**Name of School, Internal Funds  
Escambia County School District**

2. When changing banks or if your bank merges it will be necessary to order new checks and deposit slips. Any unused supply of old checks should be documented and destroyed (shredded) once your new checks arrive. For proper documentation, prepare a memo for your file indicating which check numbers are being destroyed and the reason. This memo should be signed by the bookkeeper and the Principal. Old deposit slips should also be destroyed.

### **C. Monies Collected From Students**

Money may only be collected from students on the school premises with the principal's approval. The teacher, class or group sponsor must receive written approval for money to be collected prior to the initiation of any fundraising activity.

## **D. Authorized Signatures on Checks**

1. The principal of each school must designate one or more person(s) in addition to himself who shall be authorized to sign checks and withdraw funds from the checking and/or savings account(s). To ensure that two signers are available at all times, it is recommended each school have more than two authorized individuals on all accounts.
2. Two signatures are required for all withdrawals, one of which shall be that of the principal, or his/her designee.
3. District employees shall not be signatories on any account for booster clubs or PTA's.

## **E. Investments**

1. The ultimate goal of cash flow management is to earn the highest possible amount of interest with your school's funds. Thus, to earn the highest amount of interest possible, you need to consider placing any funds in excess of those you need to pay ongoing or immediate bills into savings accounts or CDs.
2. In order to determine whether or not you should transfer funds to or from higher interest bearing accounts, there are a number of items to take into consideration including but not limited to minimum balance requirements, early withdrawal penalties, limits on transfers, etc.
3. There are a number of items to take into consideration before transferring funds to higher interest bearing accounts, including but not limited to:
  - a) Minimum balance requirements
  - b) Early withdrawal penalties
  - c) Limits on transfers

## **F. Loans and Accommodations from Internal Funds**

1. School internal funds may not be used to cash checks to accommodate individuals, make any kind of loans, pay any form of compensation directly to employees, or extend credit to District employees, school board members, outside support organizations or others.



2. Individuals are prohibited from making purchases through a school's internal funds for personal gain or use.
3. The use of a school's purchasing privileges, such as sales tax exemption, special school discounts, and other such benefits by individuals, except as directly related to a school purchase, is prohibited.

## **G. Audit**

1. An annual audit of internal funds shall be provided by the school board.
2. The Auditor has the responsibility of submitting a signed written report to the school board covering internal funds which must include notations of failure to comply with requirements of [Florida Statutes](#), [Escambia County School Board Rules](#), [Florida Department of Education's Financial and Program Cost Accounting and Reporting for Florida Schools \(Redbook 2012\)](#) and the State Board of Education Administrative Rules. This audit report must be presented to the school board while in session and filed as a part of the public record.
3. When there is change in principals or bookkeepers, an interim audit must be conducted.

## **H. Financial Reports**

1. All original reports should be signed and dated by the principal, kept in the school files and be available for audit.
2. Copies of the following reports must be submitted monthly, via fax or email, to the Office of Internal Auditing at the District office, before the last day of the following month.
  - a) Account Ledger Report (Summary)
  - b) Journal Entry Report
  - c) Bank Reconciliation Report
  - d) Bank statement
  - e) Monthly Log Sheet (see item 3 below)
3. Detailed Account Ledger Reports need to be distributed to all account sponsors monthly for their review. Evidence of this internal control can be documented by having each sponsor initial a Manual

Log Sheet indicating they agree with the activity and balance in their account(s). A copy of this Monthly Log Sheet should be included in the monthly reports you submit to auditing. This report will actually be for the period ending two months prior. For example, the Monthly Log Sheet you are submitting by the end of March will include verification of the January Account Ledger Reports.

4. At the end of the school year, June 30<sup>th</sup>, a final Account Ledger Report (Summary), Bank Reconciliation Report and the bank statement must be submitted to the Internal Funds Department at the District office no later than July 20<sup>th</sup>.

### **I. Retention of Records for Internal Funds**

Records which are maintained as part of school internal funds are public records under [Florida Statutes](#) and may not be destroyed or otherwise disposed of without specific authorization. All requests for disposition of school internal funds records after completion of an audit must be referred to the Internal Funds Department at the District office. Records cannot be destroyed without written authorization.

### **J. Forms Inventory**

1. All checks and tickets must be pre-numbered and perpetual inventories of each must be maintained.
2. Inventories must show the beginning and ending numbers of all pre-numbered documents acquired and issued.
3. In all cases where tickets are used, ticket reports and unsold tickets must be available for audit.

## **SECTION III - PROPERTY ACQUISITION AND CONTROL**

### **A. Ownership**

Tangible personal property that is purchased or acquired by donation becomes the property of the school.

### **B. Notification**

Notification to the District office is required when items that meet criteria for fixed assets are purchased or received as a donation. A full description of the equipment or property must be given, including make, model, serial number, date acquired and total cost, or fair market value and approximate age of item for donated property. See Appendix A – [Report of Property Acquired Through Internal Funds and/or Donated, 9500-PRP-006](#).

### **C. Approval**

Expenditures for buildings, remodeling, renovation, repairs, or alteration to the facilities, or any District property must have prior written approval of the superintendent or designee.

## **SECTION IV - SOURCES OF SCHOOL INTERNAL FUNDS**

All money collected is generally derived from one or more of the following sources:

### **A. Concession Sales**

Concession sales at all student activities shall be approved by the principal. They may be operated by student groups, faculty groups, or by outside support organizations authorized by the principal.

### **B. Fundraising Activities**

Fundraising activities are organized activities engaged in by the students and/or faculty for the purpose of raising money for the school or school sponsored activities.

1. Fundraising activities include but are not limited to:
  - a) Candy sales
  - b) Magazine sales
  - c) Car washes
  - d) Book fairs
  - e) Advertising sales
  - f) Charity drives (Relay for Life, Jump Rope for Heart, etc.)
  - g) Box Tops for Education
2. The following are not considered fundraisers:
  - a) The purchase of items such as:
    - (1) Physical education uniforms
    - (2) Class rings
    - (3) Yearbooks
    - (4) School pictures
    - (5) T-shirts for organized activities such as Walk for Wellness
  - b) Donations for field trips
  - c) Admissions to:
    - (1) Athletic events
    - (2) Choral performances
    - (3) Theatre/Drama performances
  - d) Dues for memberships

- e) Money collected for recycling programs
  - f) Donations from business partners
3. Each fundraising activity must be planned to finance a specific objective. A school-wide general purpose fundraiser may not be held.
  4. A [Fundraising Request/Reconciliation](#) form must be submitted to the principal prior to beginning any fundraising activity. See Appendix A – [Fundraising Request/Reconciliation, 9500-INT-501](#).
  5. The principal must approve all fundraising activities conducted in the name of the school and assure that the purposes are worthwhile.
  6. A [Fundraising Request/Reconciliation](#) form must be completed at the close of each fundraising activity.
  7. A fundraiser may not be held for the purpose of hiring additional staff.
  8. Raffles and other activities of chance shall not be conducted for school connected activities.
  9. When any school organization or group is involved in a fundraising activity or any function exposing the District to liability, approval must be obtained in advance from the superintendent or his designee.
  10. Collections for all school sponsored fundraising activities must be deposited in internal funds.
  11. Any remaining saleable inventory must be accounted for at the end of all fundraisers by completing the [Report of Saleable Inventory](#) form. This form must be turned in to the bookkeeper and be available for audit. See Appendix A – [Report of Saleable Inventory, 9500-INT-513](#).
  12. Fundraising activities by the student body and/or outside support organizations must be conducted so as not to interfere with the normal school operations and in accordance with District policies.

13. Fundraising activities may be conducted by any staff member other than the secretary/bookkeeper (person responsible for maintaining internal funds records).

### **C. Donations**

Donations are voluntary contributions or gifts given to the school for the benefit of the school, or a group affiliated with the school, by an individual or business partner. Donations can be classified in the following ways:

1. Restricted donations - contributions designated by the contributor and earmarked for a specific purpose
2. Unrestricted donations - contributions that may be expended at the principal's discretion

When expending unrestricted donations, the public's perception of the use of public funds is important. Therefore, purchases of tote bags, shirts, office decorations, coffee mugs and the like for staff members should be avoided.

### **D. Ticket Sales**

1. Admission charges to entertainment events should be set at a price that will permit the maximum number of students to attend.
2. Pre-numbered tickets should be used for all events where an admission fee is collected. A [Ticket Sales and Reconciliation Report](#) should be completed to account for all ticket sales. See Appendix A – [Ticket Sales and Reconciliation Report, 9500-INT-500](#).

### **E. Publications**

1. The sponsor and principal may contract for school newspapers, yearbooks, and other publications.
2. The selling price of student body publications should be set at a price so that the maximum number of students benefit from the publications.

### **F. Advertisements**

Advertisements sold for yearbooks, athletic programs or any other purpose must be paid in advance.

## **G. Photography Sales**

1. The principal of the school is responsible for obtaining a student picture contract. Evidence must show competitive offers were solicited. Contracts must comply with provisions established by the school board.
2. Commissions earned from photography sales must be deposited into the General account in internal funds and used to benefit the student body as a whole or into the Yearbook account, if applicable.

## **H. School Store**

1. Merchandise that is needed by students to facilitate classroom instruction and to accommodate students may be sold in school stores.
2. The principal should establish an approved list of merchandise.
3. A [School Store Daily Sales Report](#) must be maintained and turned in to the bookkeeper along with the money generated from daily sales. See Appendix A – [School Store Daily Sales Report, 9500-INT-512](#).
4. Profits from the store must be transferred to the General account or other designated account.
5. Monies to establish the school store must be transferred from the General account in internal funds.
6. Inventories of merchandise in the school store must be maintained using the [Report of Saleable Inventory](#) and kept up-to-date for audits.

## **I. Vending Machines**

Vending machines may be installed in schools according to school board policy. The sale of food and/or beverages to students cannot be in competition with or hinder the School Food Service Program.

1. Food and beverage vending machines cannot be accessible to students in grades K-5.
2. Vending machines may be installed in faculty lounges or workrooms for the exclusive use of teachers and staff. These

machines must not be accessible to students. Profits earned from these vending machines must be deposited into school internal funds, credited to a Faculty or Hospitality Trust account. These funds can be expended as determined by teachers and staff.

3. At the secondary level, vending machines may be installed in locker rooms or other common areas that are accessible to students. Profits earned from these vending machines must be deposited into school internal funds, credited to pre-designated accounts determined by the principal and staff member(s) who sponsor the vending machine(s).

## **J. Class, Club and Departments**

1. Class and club accounts are those which support a group of students within a community of interest with a roster of members, officers, and a sponsor. Approval for the existence of all club and class activities is the responsibility of the principal.
2. Examples of revenues that may be credited to class and club accounts are:
  - a) Dues, assessments, and donations from members
  - b) Income from entertainment events, dances, parties, etc
  - c) Sale of club or class shirts, jackets, emblems, cards, announcements, etc
3. All collections received by any club or school organization must be deposited into the school internal funds. All extra-curricular activities must be self-supporting and require the principal's approval.
4. All disbursements by any club or school organization must be made by check (preferably a computer check), or from an approved petty cash fund. Authorization for expenditures must have prior approval of the sponsor and the principal.
5. Club and class accounts must be expended for the benefit of the students that participated in the generation of revenue. No class or club account may be overdrawn at the end of the current school year.



6. Any remaining balance in the account of a class that has graduated shall be transferred to the General account.
7. Any club which becomes inactive and has a balance in its account at the close of the current school year must have its funds transferred to the General account, and the account should be closed eighteen months later.
8. No student will be excluded from participating in a curricular activity due to a lack of money for dues, materials, or uniforms. This however does not apply to the charge for admissions to a school event as a spectator.

#### **K. Trust Funds**

1. Trust funds shall be expended only for the purpose for which collected.
2. When the purpose of the trust fund has been accomplished or becomes inoperative, unused trust funds shall be returned to the person(s) from who collected, if practicable. Donors may designate an alternative purpose. Funds which cannot be returned shall be transferred to the General account upon the principal's approval.
3. A trust account shall not have a deficit balance at the end of a fiscal year.
4. If a school organization undertakes a project extending beyond the current fiscal year, or receives a restricted donation to be used over a period of time beyond the year in which received, the funds may be held in a trust account.

#### **L. Gifts to Student Body by Classes or Clubs**

1. Gifts from particular student groups must be financed entirely by those groups. This should not prevent a class or club from contributing toward a project undertaken by several classes or clubs or by the student body. All gifts to the school must receive prior approval from the principal.
2. Gifts presented in the form of cash are prohibited. However, a class or club may award gifts in the form of gift certificates, checks and savings bonds.

## **M. Facilities Rental Income**

1. Facilities which are owned, operated, or maintained by the school District may be leased to outside organizations.
2. Facility rental income should be deposited into the Facilities Rental account.
3. Any significant balance of the fund may be used by the school for improvements and upkeep of the school campus. Examples include:
  - a) Special painting projects- murals, special designs
  - b) Bulletin boards, smart boards, white boards
  - c) Landscaping- flowers or vegetable gardens, general landscaping, irrigation
  - d) Playground equipment
  - e) Outdoor seating
  - f) Built-in kitchen equipment
  - g) Public address system, classroom audio enhancement systems
  - h) Fencing, signs, banners

You may refer to the [Escambia County School Board Rules](#) for additional rules and policies relating to the [Non-School Use of Educational Facilities](#).

## SECTION V - SCHOOL INTERNAL FUNDS ACCOUNTING SOFTWARE

The procedures herein are intended to provide a basic framework upon which schools will maintain their accounts.

### A. District Authorized School Internal Funds Accounting Software

All schools must maintain their internal funds records on the District authorized internal funds software program. This system will facilitate the tasks of check writing, receipt and deposit entries, transfer and adjustment entries, bank reconciliations, encumbrances, purchase orders, and year-end reconciliations. For detailed instructions on how to make entries in the school internal funds software program contact the Internal Funds Department at the District Office.

### B. Chart of Accounts

Each transaction recorded in internal funds must be coded with uniform revenue and expenditure codes. The following chart represents the minimum chart of accounts and account numbers required in maintaining the records for each school.

FUND TYPE	ACCOUNT NUMBER	ACCOUNT NAME	ACCOUNT DESCRIPTION
A	1000	Athletics	All revenues and expenditures associated with athletics such as game revenues, fundraisers, and uniform fees. The Physical Education Department is not part of this category.
B	2000	Music	All revenues and expenditures associated with band and chorus activities such as performances, rental fees and fundraisers. The Music Department is not part of this category.
C	3000	Classes	All class activities such as fundraising events for specific grade levels.
D	4000	Clubs	These accounts are for the recording of club financial activities such as fundraising events and dues. Examples are Student Government, Drama Club, etc.
E	5000	Departments	This group of accounts usually includes the activities of curricular related projects for departments within the school. Examples include Science, Math, Art and PE Departments, and the Media Center.
F	6000	Trust	All funds collected for a specific, restricted purpose must be recorded in a Trust account, and must be expended only for the purpose for which it was collected
G	7000	General	This category encompasses all other accounts for funds that are to be utilized for the general welfare of the student body. Examples include school picture revenues, student vending machine commissions, investment interest, and general donations.

## SECTION VI - CASH COLLECTIONS AND DEPOSITS

### A. Procedures for Cash Collection

1. All checks received where the student's last name is different from the last name of the person signing the check, must have the student's name written on the check.
2. All money received by the school must be substantiated by using a [Monies Collected Form \(MCF\)](#) and an [Official Receipt](#). See Appendix A – [Monies Collected Form; 9500-INT-016](#) and [Official Receipt; 9500-INT-020](#).
3. When tickets are sold, money received must also be accompanied by the [Ticket Sales and Reconciliation Report](#).
4. Collections from teachers must be turned in daily to the bookkeeper. Teachers who fail to turn in cash collected each day may be held personally liable for loss or theft.
5. Funds should be counted by the bookkeeper in the presence of the person submitting them, and the [MCF](#) should be signed and dated by the bookkeeper at that time.
6. In the event the bookkeeper is unable to verify the funds in the presence of the person remitting them (i.e. teacher/sponsor/coach), these procedures should be followed:
  - a) The funds and the [MCF](#) should be placed in a sealed envelope to be placed in a lockbox in the school's main office.
  - b) The person remitting the money should complete an [Unverified Funds](#) form and place it in the lockbox with the money and [MCF](#). See Appendix A – [Unverified Funds, 9500-INT-515](#).
  - c) The bookkeeper should ALWAYS open the envelopes retrieved from the lockbox in the presence of another staff member to verify that the total amount on the [MCF](#) agrees with the total amount remitted.
  - d) Both the bookkeeper and the staff member should sign the [Unverified Funds](#) form.
  - e) The bookkeeper must sign and date the [MCF](#) and return a copy (yellow) to the person who turned in the money.

- f) If the amount listed on the [Unverified Funds form](#) does not match the amount listed on the [MCF](#) the bookkeeper must notify the person who remitted the funds immediately so the difference can be reconciled.
- 7. The lockbox should be opened and the cash counted before the end of each school day. If the money is not deposited before the end of the day, the money should be placed in the vault or safe. Under no circumstances should money be left in the lockbox overnight. The lockbox should be left open at night to prevent damage in case of vandalism.
- 8. Each day's collections must be deposited intact in the bank.
- 9. All internal funds checks must be endorsed as noted below:

<p><b>FOR DEPOSIT ONLY</b>          Name of School, Internal Fund          Escambia County School District  <b>(ACCOUNT NUMBER)</b></p>
---

- 10. Collections must be deposited before expenses are paid.

**B. [Monies Collected Form \(MCF\)](#)**

The [MCF](#) is the supporting documentation for each [Official Receipt](#) written. This form must be used whenever funds are turned over to the bookkeeper. The [MCF](#) forms can be ordered through the [Warehouse](#) or accessed and printed online from the [Accounting Operations](#) website.

- 1. Money collected from more than one source should not be submitted on the same [MCF](#).
- 2. Erroneous information may be invalidated by drawing a single line through it and entering the correct information above the error and initialing the correction.
- 3. If the source of collection is from a student, the student's name must be listed on the [MCF](#).
- 4. When collecting funds from a group of students for a **field trip or book fair**, a class roster or list may be attached to the [MCF](#) indicating the students that have paid and the amount of each payment.

5. When checks are received, the check number should be referenced on the [MCF](#). When a separate list of student names is attached to the [MCF](#), the check numbers should be referenced.
6. Once all funds have been collected, or the [MCF](#) is full, the teacher/sponsor should verify that the amounts shown on each line agrees with the total amount of money turned in by running a tape of the form and accompanying funds.
7. The teacher/sponsor should then sign the [MCF](#).
8. All money and accompanying [MCFs](#) should be remitted to the secretary/bookkeeper daily.
9. The secretary/bookkeeper will verify the total on the [MCF](#) agrees with the money remitted and acknowledge receipt by **signing and dating** the [MCF](#).
10. A duplicate copy (yellow) should be returned to the individual turning in the [MCF](#) and kept on file for auditing purposes. The white copy of the form should be attached to the [Official Receipt](#) and kept for the bookkeeper's files.

### **C. Procedures for Deposits**

1. Funds collected shall be deposited as frequently as feasible, preferably daily. In any event, funds collected must be deposited within five (5) working days after receipt. Under no circumstances shall funds be left on the school premises except in a secure safe or vault. Any District employee who fails to remit funds each day shall be liable for any loss.
2. Total the actual amount of cash and checks on hand.
3. Print the Bank Deposit Journal from the internal funds software. See the internal funds software quick reference guide for detailed instructions.
4. The total of cash, checks and money orders on hand and the total on the Bank Deposit Journal should match.
5. Prepare a bank deposit slip in duplicate; an original for the bank and the duplicate validated by the bank teller for the school's records. All currency and checks must be listed on the deposit slip. All checks received must be deposited with a restrictive

endorsement of “for deposit only”, specifying the account title and number.

6. When a large volume of checks is impractical to list, the bookkeeper may calculate the total number of checks and affix an adding machine tape to the deposit slip detailing each check.
7. Attach the [MCF](#) forms to their [Official Receipts](#), along with the duplicate validated deposit slip once the funds are deposited in the bank.

#### **D. Pre-Numbered Tickets**

1. Pre-numbered tickets must be used at all school sponsored events here an admission is charged.
2. All tickets produced must be controlled by a designated person(s), generally the bookkeeper.
3. An inventory must be maintained of tickets received, issued, sold, and returned.
4. Each ticket seller should be assigned a designated roll of tickets and be independently responsible for properly preparing a [Ticket Sales and Reconciliation Report](#) form.
5. All [Ticket Sales and Reconciliation Report](#) forms must be finalized and turned in to the bookkeeper by the next business day along with the unused tickets and money collected.
6. Completed [Ticket Sales and Reconciliation Report](#) forms and unsold tickets must be available for audit.

## SECTION VII - RETURNED CHECKS

Returned checks or non-sufficient funds (NSF) checks are those checks that have been deposited into the internal funds checking account, but have been returned by the bank primarily due to non-sufficient funds or closed accounts. NSF checks should be recorded in the NSF Checks account as soon as they are returned from the bank. The principal is responsible for seeking reimbursement for any unpaid check returned by the bank. **It is recommended that all schools use a check collection service to collect returned checks. For assistance in choosing a check collection service, contact the Internal Funds Department at the District office.**

If a check collection service is not used, it is the bookkeeper's responsibility to begin documenting collection efforts. According to [Chapter 7 of the State of Florida's Financial & Program Cost Accounting for Florida Schools \(Redbook 2001\)](#), a check can be declared uncollectible and written off only after every legal and reasonable effort of collection by the principal has been exhausted.

### A. Record NSF Checks

1. When notification is received from the bank locate and copy the [Official Receipt](#) or deposit journal for when the check was originally deposited. Keep this with your bank notification. You will need this information if this check becomes uncollectible and needs to be written off. (Don't forget to re-file your original.)
2. Prepare an adjustment entry to record the returned check. This adjusting entry should be done prior to beginning your bank reconciliation. See the internal funds accounting software quick reference guide for instructions.
3. Any bank fee charged by the bank for a returned check should be coded to the General account as an expense

### B. Procedures for Collection of Returned Checks

If a check collection service is not used, it is important that the secretary/bookkeeper document all collection efforts. You will have adequate documentation to support a request to write off an uncollectible debt if you use the [Returned Check Log](#) form, (see Appendix A – [Returned Check Log, 9500-INT-508](#)) and follow the steps listed below:

1. Notify the check writer by phone and send a certified letter, return receipt requested, to request immediate restitution and payment of service fees. Your certified letter may include more than one check



signed by the same maker. Include a copy of the bank notification and the NSF check, if available. A sample letter is included in the [Victims/Merchants Information Packet](#) available online from the [Office of the State Attorney, 1<sup>st</sup> Judicial Circuit of Florida, Check Division](#).

2. The maker of the check is given fifteen (15) days from the date the letter was mailed to make payment on the returned check. If the maker of the check does not respond to the certified letter within fifteen (15) days, you should determine if additional contact is necessary. Use your [Return Check Log](#) form to track all collection attempts.
3. If the maker does not make payment, the next step is filing the check with the State Attorney's Office. For additional information about filing a worthless check complaint, refer to the [Victims/Merchants Information Packet](#) available online from the website of the [Office of the State Attorney, 1<sup>st</sup> Judicial Circuit of Florida, Check Division](#).
4. If your check cannot be filed with the [State Attorney Check Division](#), note this on your [Returned Check Log](#).

Note: The steps above are included in the free services provided by check collection companies.

### **C. Redeposit of Returned Check**

1. Do not surrender checks except in exchange for cash or money order.
2. Funds collected (amount of the returned check and fees) must be re-deposited as a separate item to ensure proper accountability. Post an adjustment entry (not a deposit entry) to the NSF account for the amount of the original check and to the General account for the fees collected.
3. The funds collected (NSF amount and service fee) should be re-deposited in the bank using a separate deposit slip. These funds should not be combined with your daily deposit. Make sure you list the maker's name on the deposit slip.

## **D. Uncollectible Returned Checks**

If all efforts have been made to collect restitution for a returned check and all attempts have been unsuccessful, the check will need to be written off as a bad debt. To do this, write a letter to the Internal Funds Department at the District Office requesting to write off a returned check. The letter must be signed by the principal and must include the following information:

1. Name of the person who wrote the check
2. Date, check number, and the amount of the check
3. Purpose for which funds were received
4. Reason the check was returned (NSF, stop payment, etc.)
5. Statement of collection measures to date (phone calls, letters, contacting State Attorney, notification from a collection service that a check is uncollectible, etc.)
6. Reason for believing the check will not be collected.

Once the letter has been reviewed and it is determined the check should be written off, a written response will be sent to the school granting permission to write-off the check.

## SECTION VIII - EXPENDITURES FROM SCHOOL INTERNAL FUNDS

Internal funds may not be used to cash checks to accommodate individuals, make any kind of loans, pay any form of compensation directly to employees or extend credit. Employees of the District who are compensated for additional services, such as game personnel to work at athletic events, must be paid through the District Payroll Department, unless the employee is serving as a game official. School District employees working as game officials are considered to be independent contractors; therefore, they can be paid through internal funds as other vendors, and payments made to them should be reported on Form 1099. **Internal funds must be expended for the purpose for which they were collected.**

### A. General Provisions

1. All disbursements require **prior written approval** of the Principal or his/her designated representative. "Prior written approval" may consist of a properly completed [Purchase Requisition/Request for Purchase Order](#), or a properly prepared [Internal Funds Purchase Order](#). This must be done **BEFORE** the item is ordered and funds are obligated. See Appendix A – [Purchase Requisition/Request for Purchase Order, 9500-INT-021](#) and [Internal Funds Purchase Order, 9500-INT-019](#).
2. All disbursements should be made by check. Supporting documentation for expenditures must be kept on file. All checks written must be signed with two signatures, preferably the principal and the bookkeeper or principal's designee. In the absence of the principal, the designee shall also sign checks and approve purchase orders.
3. Blank checks **should never be signed**. Such action makes the signer personally liable for anything recorded over his/her signature.
4. Checks cannot be made payable to "cash".
5. The principal has full responsibility for all expenditures from internal funds. No employee, class, club, teacher or school board member may incur any expense or liability without the authorization of the principal or his/her designee.
6. Do not pay a vendor if there is a dispute over a price or if the products received are unsatisfactory.

7. The student body will not be held responsible for an expenditure made by a student, teacher, or any employee who has not first received approval from the principal, or designee. Anyone making a purchase prior to approval will be liable. Reimbursements for unauthorized expenditures should not be granted.

## **B. Required Vendor Information**

1. Before a vendor payment can be processed, the vendor information must be set up accurately in the internal funds accounting software.
2. If the District office has a [Form W-9](#) on file for a particular vendor, you are not required to request another [Form W-9](#). A new District vendor list is provided each year to all bookkeepers.
3. If the vendor is not on the District vendor list, instruct the vendor to complete, sign and return a [Form W-9](#) before processing vendor payments. This IRS form is used to request a vendor's tax identification number (TIN) and entity status. A completed W-9 is required from all vendors before setting up a new vendor. The TIN should be entered in the tax information section of the vendor maintenance screen in the internal funds software program along with any other pertinent vendor information. See Appendix A – [Form W-9, Request for Taxpayer Identification Number and Certification](#).
4. To verify information provided by corporations, visit [www.sunbiz.org](http://www.sunbiz.org)– Inquire by FEI Number and enter the FEI number.
5. To verify information provided by an individual or sole proprietor, contact the Internal Funds Department at the District office.

## **C. 1099 Vendors**

1. [Form 1099-MISC](#), is used to report payments made in the course of a trade or business to another person or business (vendor) who is not an employee. Generally, if the vendor is incorporated, a 1099 does not have to be sent. However, 1099s should be sent when a service is provided by individuals, sole proprietors or partnerships, when total payments of \$600 or more are made in a calendar year. For example: disc jockeys, piano tuners, and performers. See Appendix A – [Form 1099-MISC, Miscellaneous Income](#).
2. All [Form 1099-MISC](#) are issued by the District Finance Department through the district accounting system. Therefore, it is very important that vendor information be complete and accurate before

it is transferred to the District accounting system. IRS regulations provide for substantial penalties for failure to comply with Form 1099 reporting requirements. Correctly identifying 1099 vendors in the internal funds accounting software is imperative in order for the District to avoid being assessed penalties by the Internal Revenue Service.

## D. Disbursements

No disbursement shall be made without the **prior written** approval of the Principal or his/her designated representative. "Prior approval" may consist of a properly completed [Purchase Requisition/Request for Purchase Order](#) form or a properly prepared [Internal Funds Purchase Order](#). This must be done **BEFORE** the item is ordered and funds are obligated.

All internal fund expenditures must be supported by documentation including a detailed description of the items purchased such as vendor invoices, cash register receipts, or other receipts. A statement alone does not constitute adequate support for a payment.

Except for petty cash items, all disbursements must be made by check. Pre-numbered, printed checks must be used.

Here are some guidelines to follow when making disbursements from internal funds.

1. A [Purchase Requisition/Request for Purchase Order](#) form should be completed for all expenditures less than \$500 when a [Internal Funds Purchase Order](#) will not be generated. This form should be completed by the person requesting the purchase. Note: If the account to be charged is a club account, the club treasurer must also sign and date the form, if applicable.
2. A [Internal Funds Purchase Order](#) must be completed for all expenditures over \$500 unless the purchase is specifically exempt from the purchase order requirement. A complete list of exemptions can be found in the [Rules and Procedures of the District School Board of Escambia County, Florida, Chapter 5.02\(6\)\(a\)](#). The following is a partial list of the most common exemptions:
  - a) U.S. Postal Service or reimbursement to school for same
  - b) Registration for workshops, conferences, and seminars

- c) Student admission fees (zoo, museums, drama performance, etc.)
  - d) Professional association fees and dues
  - e) Petty Cash reimbursement
  - f) Groceries from Home Economics class
  - g) Payments to the District for reimbursed bus trips
  - h) Supplemental Payrolls
  - i) Payments to officials where contracts have been signed
  - j) Reimbursements to employees for travel
3. Determine if adequate funds are available for the purchase from the account to be charged. If funds are available, the [Purchase Requisition/Request for Purchase Order](#) form should be reviewed, signed, and dated by the principal authorizing the expenditure.
  4. Once the purchase is approved, the goods or services can then be ordered.
  5. When the items purchased are received, the goods should be checked to ensure the items are correct and not damaged. The person receiving the items should initial and date the receiving slip or invoice to document their review and that all items ordered were received.
  6. After receiving the initialed invoice or receipt, a check can then be issued for the purchase.

**RUBBER STAMPED SIGNATURES ARE NOT ACCEPTABLE ON ANY OF THE FINANCIAL DOCUMENTS, INCLUDING CHECKS, OF INTERNAL FUNDS.**

## **E. Purchasing**

1. The principal is responsible for all purchases requiring the disbursement of internal funds. A signed [Purchase Requisition/Request for Purchase Order](#) form or [Internal Funds Purchase Order](#) from the principal or his/her designee must be on file **before** any purchases are made.

2. Sufficient funds must be available for all purchases except items for resale.
3. You are encouraged to contact the District Purchasing Department to see if there are any competitively bid state contracts available that offer a price advantage.

## **F. Competitive Solicitations**

1. Internal funds purchases for items or a group of items valued at less than **\$7,500** do not require competitive solicitations. These purchases may be made at the discretion of the principal.
2. The school must provide three (3) bids or quotes from three (3) different vendors, or site an existing contract, for all purchases over \$7,500. If the item is so specialized that only certain vendors can provide the product or service, an explanation should be attached to the bid or quote.

## **G. Purchasing Authority**

1. Schools must obtain prior written authorization from the [School Board](#) for the following types of expenditures:
  - a) All purchases exceeding **\$35,000** - These purchases must also be made through the Purchasing Department. The school will be required to send a check for the full amount of the purchase to the District office prior to the purchase being made. If the School Board does not approve the purchase, the funds will be returned to the school. Advance planning must be made to provide adequate time to obtain the necessary approvals and process the purchase.
  - b) Purchases that involve the trading of School District property
2. Schools must obtain prior written authorization from the Superintendent for the following types of expenditures:
  - a) Expenditures exceeding \$7,500 (See Appendix A – [Approval of Expenditure\(s\) from Internal Funds, 9500-INT-509](#))
  - b) Equipment to be attached to the building or major equipment that requires use of public utilities

- c) Buildings, permanent attachments to buildings, or other structures
- d) Risers, bleachers or equipment involving risks

All capital purchases from internal funds for equipment or furniture which meet the District criteria for fixed assets require notification to the District’s Budgeting Department to add the items to the school’s property records. See Appendix A – [Report of Property Acquired Through Internal Funds and/or Donated, 9500-PRP-006](#).

- 3. Schools must obtain written approval for the purchase of all playground equipment by submitting a [Request for Playground Equipment Approval form](#), to the Department of Physical Education at the J.E. Hall Center. See Appendix A – [Request for Playground Equipment Approval form, MIS-502](#).
- 4. Items purchased for resale are exempt from the approval requirements noted above. For example, a purchase of coupon books to be sold as a fundraiser would not require the School Board’s or Superintendent’s approval.

**H. Promotions and Public Relations**

1. General Information

Principals are authorized to expend funds from the general or unrestricted donations account for the purpose of promoting the school and for public relations.

2. Expenditure Limitations

The state imposes a district-wide dollar limitation on expenditures for promotions and public relations and each school is allocated a portion of the District’s limit each year. The allocation is based on the school’s projected un-weighted Full-Time Equivalent (FTE) students. A list of the projected FTE and the dollar limitations is sent to principals each year. These limits are annual limits and may not be carried over or accumulated from year to year. Promotions and Public Relations expenditures may not exceed the following amounts in any fiscal year:

FTE < 500 .....	\$500.00
FTE 500-1,000 .....	\$800.00
FTE > 1,000 .....	\$1,000.00



In order to monitor the annual limits, all expenditures for promotions and public relations should be coded to the Promotions and Public Relations category in the school's internal funds.

### 3. Allowable Expenditures

Expenditures for this purpose must have a valid benefit to the school or District and are limited to the following:

- a) Receptions or other special functions honoring employees, students and persons providing special service to the school or District
- b) Food and refreshments for visitors, board members and employees involved with visiting committees, in-service meetings or other official meetings of the school; an "official" meeting requires a printed agenda
- c) Authorized district-wide events including students, employees, parents or volunteers representing the school
- d) Expenses relating to high school graduation exercises

### I. Restricted Expenditures

The following expenditures from internal funds are deemed inappropriate and are not to be made except from Trust funds collected for a specifically identified purpose:

1. Equipment, supplies, forms, and postage for curricular or classroom use for which school board funds are available
2. Curricular related travel; professional, technical, or consultant services; or other items for which school board funds are available
3. Articles for the personal use of any student, employee, or other persons; except those items which are identifiable as being in recognition of service or promotion of school activities and those items identified under State Board of Education [Rule 6A-1.0143](#), FAC, "Promotion and Public Relations Expenditures" internal funds may be used to recognize volunteers and business partners.
4. Personal memberships or subscriptions

5. Salaries or other compensation for duties or assignments which are the responsibility of the District
6. Loans, credit, or accommodation purchases for anyone
7. Repairs and maintenance of school board equipment for which school board funds are available. However, revenue derived from vocational education production shops may be used for these purposes.
8. Direct or indirect purchase or recommendation to purchase goods or services from any business organization which an employee or immediate family member have a material interest.

## **SECTION IX - OTHER PROCEDURES AND TRANSACTIONS**

### **A. Reimbursements**

Reimbursements are discouraged. However, if reimbursements are absolutely necessary, the following procedures apply:

1. School staff can be reimbursed for items they purchase with personal funds, provided that they receive prior written approval from the principal and have bills, invoices, or cash register receipts to support their purchases.
2. Sales tax cannot be reimbursed with the exception of purchases from the faculty account and items purchased for resale.

### **B. Refunds**

1. Refund checks may be written individually to each student/parent.
2. In the event of multiple refunds, a check for the total amount to be refunded may be issued to the teacher. The teacher should cash the check and disburse the funds to each student. The student's signature must be obtained on a refund sheet. At the elementary level, this procedure may only be used with prior parent notification. All undistributed cash should be re-deposited to the account from which the check was written.
3. Refunds may not be issued if parents and/or students were notified in writing in advance that there would be no refund.

## C. Filing

### 1. Filing Cash Receipts and Bank Deposits

- a) Attach the Cash Receipt to the [MCFs](#), and validated deposit slips
- b) File these with attached backup documentation by date in the appropriate folders.

(1) Example: January Cash Receipts

(2) Example: 2013 Cash Receipts and Deposits

### 2. Filing Checks and Vendor Invoices

Once a check has been issued, the check remittance and support documentation should be filed. The suggested filing format is as follows:

- a) Staple the check remittance or copy to the front of all support documentation.
- b) Behind the check there should be a [Purchase Requisition/Request for Purchase Order](#) form and/or [Internal Funds Purchase Order](#) (if required), and all other support documentation such as invoices, receipts, billing statements, price quotes, shipping documents, etc.
- c) File the check remittance and support documentation in the appropriate monthly folder by check number.

### 3. Filing Transfer and Adjustment Entries

Each transfer and adjustment posted should be adequately documented, approved and filed. The following suggested filing procedures are recommended:

- a) Staple any support documentation (such as a copy of the returned check, bank statement or request for transfer form) behind the transfer and/or adjustment journals.
- b) Transfers and adjustments must be approved by the Principal. Make sure the date and his/her signature of approval is either on each individual transaction journal or the monthly Adjustment History Report and Transfer History Report.

- c) File the transfer and adjustment journals in the appropriate monthly folder by date.

Note: Depending on the volume of transfer and adjustment entries, some schools may prefer to have one folder for the entire year rather than a monthly folder. In either case, the entries should be filed in date order.

#### 4. Filing Monthly Reports

Either of the following two suggested options for filing monthly reports is acceptable:

- a) File all reports for a given month in one folder or binder. Each month will have a separate folder titled "Reports." Example:  
January Month End Reports
- b) File monthly reports in separate folders by type. Use tabs or other means to subdivide each of the following reports by month.

- (1) Account Ledger Report
- (2) Journal Entry Report
- (3) Bank Reconciliation Report and Bank Statement

#### 5. Filing Bank Reconciliation Reports

It is recommended that Bank Reconciliation Reports be filed in one folder for the year with the bank statements attached.

#### 6. Filing [Fundraising Request/Reconciliation](#) Forms

Completed [Fundraising Request/Reconciliation](#) forms should be filed in one folder for the year.

#### 7. Filing Donation Letters

Copies of all donation letters sent home to parents must be kept in one folder for the year.

## **D. Bank Interest and/or Service Charges**

If the bank pays interest, the amount should be credited to the General account. If the bank assesses a service charge, the amount should be charged to the General account.

## **E. Bank Statement Reconciliation**

Bank statements should be reconciled as soon as received, and absolutely no later than the last day of the following month.

1. Reconciling the bank statement is required.
2. Correct any mistakes you discover. If an error is found on the bank statement that is the bank's error, notify the bank immediately so the correction can be made as soon as possible. In addition, these transactions should also be recorded in the internal funds software program in order to reconcile to the bank balance.
3. Cancelled checks and other items returned by the bank must be filed with the bank statement each month.
4. Forward a copy of the completed bank reconciliation to Internal Auditing at the District office by the last day of the following month, and by July 20<sup>th</sup> for the June 30<sup>th</sup> year-end statement.

## **F. Transfer of Funds between Accounts**

Internal funds can be transferred from one account to another with the written approval of the teacher/sponsor of the club, class, or organization responsible for originally collecting or donating the funds, as well as the written approval of the teacher/sponsor responsible for the account receiving the funds. If one of the teachers/sponsors whose signature is required is unavailable or if a teacher/sponsor signature is not applicable, the principal's signature is acceptable. See Appendix A – [Request for Transfer from Internal Funds, 9500-INT-502](#).

Journal Entries to transfer funds can be made:

1. When accounts are no longer operative
2. At the request of the organization to whose account the funds were originally credited

3. From the general account to any other school account where the funds are needed to complete a project which will benefit the major part of the student body

## **G. Voiding Checks/Stop Payments**

1. Erasures or alterations (especially changes to the amount) of a check are not acceptable. When an error is made in writing a check, or for some other reason the document is spoiled, it shall be marked "VOID" and a new check prepared. The signature line should be cut out. All voided/spoiled checks must be retained and filed in numerical order with cancelled checks.
2. Sometimes it is necessary to place a stop payment on a check with the bank if the original check was lost or stolen. The stop payment fee charged by the bank should be taken into consideration before requesting a stop payment. Example: If it would cost you \$15 to stop payment on a \$2.00 check, it would be cheaper to issue another check for \$2.00 and void the original \$2.00 check after the expiration date printed on the face of your checks.
3. When replacing a check, the description field of the new check should be used to explain that this is a replacement check and indicate the original check number. The original check should be voided in the internal funds software program.

## **SECTION X - ESTABLISHING A PETTY CASH FUND**

### **A. General Guidelines**

1. A petty cash fund can be established to minimize the effort required to obtain certain low cost items or services.
2. The principal, or designee, is the custodian of the fund. Monies must be retained in a locked petty cash box in a secure location.
3. The amount of the petty cash fund cannot exceed \$300 at any time.
4. No checks (including payroll or personal), can be cashed with petty cash funds, nor is it to be used as a change fund.

### **B. Steps to Establish Petty Cash Fund**

1. To establish the fund, issue a check payable to the person responsible for maintaining the petty cash fund, the custodian, as vendor. The check should be payable to the custodian with the words "petty cash fund" written immediately following the person's name. This transaction is recorded as a cash transfer entry in the internal funds accounting software.
2. When a disbursement is made from the petty cash fund, a [Petty Cash Voucher](#) should be issued. Paid invoices, sales receipts, or other supporting documentation must be stapled to the [Petty Cash Voucher](#). See Appendix A – [Petty Cash Voucher, 9500-INT-514](#).
3. The petty cash fund may be replenished at any time by issuing a check for the amount of paid bills or receipts accumulated. The check is made payable to the petty cash custodian, with the explanation on the check stating "replenish petty cash."

### **C. Closing the Petty Cash Fund**

1. The petty cash fund must be closed and the cash re-deposited in the bank prior to the closing of records for the fiscal year so that all expenditures will be accounted for in the proper period.
2. The petty cash fund should be re-deposited if it is determined that the fund is no longer needed.

## SECTION XI - TRAVEL

### A. General Guidelines

1. District policy pertaining to travel will apply to internal funds. For additional information regarding travel you can refer to the District's [Travel Claim Procedures](#) or [Student Travel](#) information.
2. All travel reimbursements must be authorized by the principal in advance.
3. All travel expenses should be substantiated by invoices or receipts. The appropriate travel reimbursement forms should be completed.
4. Mileage is only reimbursable for travel performed in a personal vehicle by a usually traveled route in the performance of duties for the District. Please refer to the District's [Travel Accounting Mileage](#) chart for approved mileage between District locations.



## **SECTION XII - FISCAL YEAR END GUIDELINES**

### **A. Payment of June Invoices**

1. All invoices received prior to June 30<sup>th</sup> should be paid before closing the books for June. Be sure to use a June date for these payments.
2. Invoices received after June 30<sup>th</sup> should be processed as a July payment.

### **B. Closing the Petty Cash Fund**

All petty cash funds must be closed out and the funds re-deposited prior to the closing of records for the fiscal year so that all expenditures will be accounted for in the proper period.

1. Take the [petty cash vouchers](#) from the cash box and identify what account is to be charged for each voucher.
2. Record the expenditure vouchers in the internal funds accounting software.
3. Deposit the remaining petty cash on hand into the checking account at the bank and record the deposit in the internal funds accounting software.
4. Verify the petty cash fund balance is zero in the internal funds accounting software.

### **C. Closing the Change Fund**

All change funds must be closed out and the funds re-deposited prior to the closing of records for the fiscal year.

1. Deposit the funds into the checking account at the bank and record the deposit in the internal funds accounting software.
2. Verify the change fund balance is zero in the internal funds accounting software.

#### **D. Child Care, Pre-K School and Community School Programs**

1. All elementary schools with school age Child Care Programs or Pre-K School Programs, and secondary schools with Community School programs should deposit all receipts into a trust account.
2. These funds need to be remitted by check to the District office no later than June 30<sup>th</sup> of each school year. The check should be made payable to Escambia County School District.

#### **E. Adult/Vocational Fees**

1. All Adult/Vocational fees collected should be deposited into a trust account.
2. All fees collected by the coordinator through and including June 30<sup>th</sup> must be officially receipted by that date, i.e., the [Official Receipt](#) must be dated by June 30<sup>th</sup>.
3. These funds must be remitted by check to the District office no later than June 30<sup>th</sup> of each school year. The check should be made payable to Escambia County School District.

#### **F. Lost and Damaged Textbooks**

1. Money collected from students or parents for lost and damaged textbooks should be deposited into a trust account.
2. These funds need to be remitted by check to the District office by June 30<sup>th</sup> of each school year. The check should be made payable to Escambia County School District.
3. If a student or parent finds a lost book, a refund can be given if the book is in acceptable condition.
4. The school will not be reimbursed by the District for refunds paid throughout the year. The amount remitted to the District at the end of the year will exclude the amount of refunds given during the year.

#### **G. June Bank Reconciliation(s)**

1. Verify that all transactions have been posted (invoices paid, deposits recorded, interest posted, etc.)

2. Perform the June bank reconciliation procedures for each bank account (checking, savings, CD, etc.). As with each month, all reconciling items, including outstanding checks and outstanding adjustments, must be resolved before the books can be closed.

## **H. Closing the Books at Fiscal Year End**

1. Internal funds must be accounted for on the same fiscal year basis as all other District funds.
2. The books of all schools will be held open until July 15<sup>th</sup> of each year for the purpose of recording receipts and obligations incurred within the preceding fiscal year.
3. Submit the final bank reconciliation and monthly reports for the fiscal year ending June 30<sup>th</sup> to the Office of Internal Auditing at the District office no later than **July 20<sup>th</sup>**.
4. A copy of the Account Ledger Report (Summary), Bank Reconciliation Report and the bank statement for the fiscal year ending June 30<sup>th</sup> must also be submitted to the Internal Funds Department at the District office no later than **July 20<sup>th</sup>**.

## SECTION XIII - FLORIDA SALES AND USE TAX

### A. General Information

In general, all purchases made by a school which are deemed to be for **educational purposes** are tax exempt. In order to make tax free purchases of materials and supplies for the school, the [Consumer's Certificate of Exemption](#) should be furnished to the vendor at the time of the purchase. See Exhibit A – [Consumer's Certificate of Exemption, DR-14.](#)

The sales tax exemption **cannot** be used by any other organization or individual including District school board members, employees and students, except as directly related to a school purchase. The intent of this section is to identify when schools should be paying sales tax on purchases and/or on revenues collected. A general rule in determining whether sales tax should be paid on a school internal funds purchase is determined by "ownership" of the tangible personal property purchased. If the ownership passes from the school to an individual, then sales tax should be paid on the purchase unless the item is specifically tax exempt.

An exception to the general rule: Florida Statute 205.192 – Charitable, etc., organizations; occasional sales, fundraising; exemption—A business tax receipt is not required of any charitable, religious, fraternal, youth, civic, service, or other similar organization that makes occasional sales or engages in fundraising projects that are performed exclusively by the members, and the proceeds derived from the activities are used exclusively in the charitable, religious, fraternal, youth, civic, and service activities of the organization.

### B. How often should a Sales and Use Tax Return be filed?

Filing Frequency Limits	
If Sales Tax Collected/Owed Annually is:	Return and Payment Filing Requirements:
\$100 or less	Annual
\$101-\$500	Semiannual
\$501-\$1,000	Quarterly
More than \$1,000	Monthly

### C. Examples of Taxable and Non-taxable Purchases

Taxable Items	Non-Taxable Items
✓ Student Pictures	✗ T-shirts given to students for field trips, etc.
✓ Candy	✗ Band uniforms*
✓ Items purchased for resale	✗ Athletic uniforms*
✓ Items rented to students (example: videos, band instruments, etc.)	✗ Equipment
✓ Purchases made by individuals from non-school funds	✗ Caps and Gowns
✓ Items sold in vending machines outside the cafeteria	✗ Newspapers and Magazines
✓ Admissions to school sponsored events utilizing outside talent	✗ Items sold in vending machines in the cafeteria
✓ Athletic and cheerleading uniforms purchased by parents through the school**	✗ Admissions to school sponsored events utilizing student and faculty talent
✓ Items purchased from a Faculty Account which are not for educational purposes such as supplies and refreshments for staff parties and flowers or cards for staff members	✗ School lunches
	✗ Yearbooks
	✗ Disc Jockeys paid for with school funds for school events

\*Assuming ownership remains at the school or was bought with school funds and given to the students.

\*\*Assuming ownership remains with the students.

When required, the District prefers that taxes be paid directly to the vendor at the time of purchase to avoid having to file a tax return with the [Florida Department of Revenue](#). If you are purchasing from an out-of-state vendor or a vendor who will not accept payment of sales tax, the appropriate amount must be collected on each sale and remitted to the Florida Department of Revenue. Any taxes not paid to the vendor must be remitted to the state with a [Sales and Use Tax Return](#) or an [Out of State Purchase Return](#).

## SECTION XIV - Fees and Other Charges

### A. Fees and Other Charges

No student may be charged a fee as a condition of enrollment in a class leading towards graduation.

### B. Applicability of Fees and Other Charges

Fees and other charges may be applied to the following programs or activities:

1. **Art** – A fee may be charged each semester for the purchase of project materials when the student will receive the project for his/her own use once the project is completed.
2. **Drivers Education** – The fee for Drivers Education will be assessed each semester.
3. **String Instrument Program** – This rental fee will be used for the repair, replacement or purchase of string instruments. These funds may not be used for the purchase of music or other instructional materials.
4. **Music Program** – Rental fees for band or orchestra instruments will be used for the repair, replacement or purchase of instruments and may not be used for the purchase of instructional materials. Uniform rental fees will be used for the repair, cleaning, replacement or purchase of uniforms and may not be used for the purchase of instructional materials.
5. **P.E. Swimming** – A per year fee may be charged by schools that operate swimming programs to help defray the cost of chemicals and other supplies necessary for the operation of the pool.
6. **Parking Permits** – An annual parking permit fee may be charged to provide parking permits to high school students wishing to drive their cars to school. Students may not be charged more than the cost of the decal, rounded up to the nearest whole dollar.
7. **Locks** – If permitted by the school, a student may furnish his/her own lock, or purchase one from the school for the actual cost of the lock. Students should not be charged for locks if the lock is a permanent part of the locker.

8. **Applied Technology Education Courses and Family & Consumer Sciences Courses** – A per semester fee may be assessed for specified education courses to be used for the purchase of items that the student will receive for his/her own use in the course.

### **C. Requests for Contributions/Donations**

Schools are authorized to solicit donations from parents and the general public to supplement the normal curricular activities provided by the District. It should be made clear that such solicitations are strictly voluntary and no student will be prevented from participating in an activity if their parents' choose not to contribute. However, you may remind students and parents that the lack of donations can, and most likely will, limit or eliminate some activities later in the term when funds for the class have been exhausted. Sample letters ([School-Wide](#), [Special Projects or Additional Classroom Supplies](#) and [Field Trips](#)) for the most frequently requested contributions are included in Appendix A.

## SECTION XV - COMPENSATION FOR SERVICES

### A. Payment for Services Paid from Internal Funds

The method of payment for services performed by individuals will depend on the relationship that exists between the individuals and the school or District. The relationships are best described by the following categories:

#### 1. Employee/Employer

An employee/employer relationship exists when an individual is engaged to perform a service that is under the control or supervision of the school or District. The school or District sets the time, the hours, the rate of pay, and is responsible for the function.

**These payments must be processed through the District's Payroll Department.**

#### 2. Independent Contractors

- a) An independent contractor is an individual or business that is hired to perform a service. This individual or business must be routinely engaged in providing similar services to other customers. The individuals or businesses have a level of expertise beyond that of an employee and do not provide services that are controlled or supervised by the school or District.
- b) Payments to a non-incorporated independent contractor must be processed as a Form 1099 Vendor utilizing the internal funds accounting software. Payments must be processed in the name associated with the identification number provided).
- c) Payments to incorporated independent contractors must be processed in the corporate name.



## B. Processing Compensation for Services

The following table reflects the various relationships and payment methods to be utilized when making payments for compensation for services from internal funds.

SERVICES	EXAMPLES	RELATIONSHIP	HOW TO PAY
Athletic Event Personnel	Scorekeepers, ticket takers, ticket sellers, and clock operators	Employee/Employer  Other Individual or Non-Incorporated Business	All payments to District personnel are to be processed through the District's Payroll Department using the <a href="#">Supplemental Payroll Report</a> .  Payments from internal funds paid directly to an individual will be paid as a 1099 vendor.
Coaches for Camps	Coaches	Employee/Employer	These personnel must be employees of the District and all payments are to be processed through the District's Payroll Department using the <a href="#">Supplement Payroll Report</a> .
Extracurricular Security Services	Security Services performed by non-district personnel	Incorporated Independent Contractor when paid to Law Enforcement Agencies (Police or Sheriff)  Non-incorporated Independent contractor	Payment from internal funds should be made directly to the law enforcement agency. The actual payments to the individuals are the responsibility of the agency.  Payments from internal funds paid directly to an individual will be paid as a 1099 Vendor.
Game Officials	Game Officials assigned by the appropriate official's organization	Incorporated Independent Contractor when paid to the official's association  Non-incorporated Independent contractor	Payment from internal funds will be made directly to the official's association. The actual payments to the individual are the responsibility of the official's association.  Payment from internal funds paid directly to an individual will be paid as a 1099 vendor.
Disc Jockeys	DJ Services	Incorporated Businesses  Individual or Non-Incorporated Business	Payment from internal funds will be made directly to the incorporated business name.  Payments from internal funds paid directly to an individual will be paid as a 1099 Vendor.  Note: If this individual is also a District employee, then this payment must be processed through the District's Payroll Department using the <a href="#">Supplemental Payroll Report</a> .

Outside Support Organizations (OSO) may make payments to individuals from funds they have raised. However, those payments will only be allowed for extracurricular activities and will be made directly by the OSO and not through internal funds or the Payroll Department. The OSO is responsible for issuing 1099's to individuals that receive payments.

# APPENDIX A

## FORMS USED FOR SCHOOL INTERNAL FUNDS

The forms included in this appendix have been approved for the purpose of maintaining internal account records. These forms are considered to be the minimum required for the proper recording and accounting of internal funds and are in most instances considered adequate for this purpose. Additional and supplementary forms may be used. Forms included in this appendix can be found under Accounting Operations on the District's website at [http://old.escambia.k12.fl.us/AcctOper/forms\\_page.htm](http://old.escambia.k12.fl.us/AcctOper/forms_page.htm):

<a href="#">Report of Property Acquired Through Internal Funds and/or Donated, 9500-PRP-006</a> .....	A-3
<a href="#">Fundraising Request/Reconciliation, 9500-INT-501</a> .....	A-4
<a href="#">Report of Saleable Inventory, 9500-INT-513</a> .....	A-5
<a href="#">Ticket Sales and Reconciliation Report, 9500-INT-500</a> .....	A-6
<a href="#">School Store Daily Sales Report, 9500-INT-512</a> .....	A7
<a href="#">Monies Collected Form, 9500-INT-016</a> .....	A-8
<a href="#">Official Receipt, 9500-INT-020</a> .....	A-9
<a href="#">Unverified Funds, 9500-INT515</a> .....	A-10
<a href="#">Returned Check Log, 9500-INT-508</a> .....	A-11
<a href="#">Purchase Requisition/Request for Purchase Order Instructions</a> .....	A-12
<a href="#">Purchase Requisition/Request for Purchase Order, 9500-INT-021</a> .....	A-13
<a href="#">Internal Funds Purchase Order, 9500-INT-019</a> .....	A-14
<a href="#">Form W-9 – Request for Taxpayer Identification Number and Certification</a> .....	A-15
<a href="#">Form 1099-MISC, Miscellaneous Income</a> .....	A-16
<a href="#">Approval of Expenditure(s) from Internal Funds, 9500-INT-509</a> .....	A-17
<a href="#">Request for Playground Equipment, MIS-502</a> .....	A-18

[Request for Transfer from Internal Funds, 9500-INT-502](#) ..... A-19

[Petty Cash Voucher, 9500-INT-514](#) ..... A-20

[Consumer’s Certificate of Exemption, DR-14](#)..... A-21

[Sample Contribution Letter – School-Wide](#) ..... A-22

[Sample Contribution Letter – Special Projects or  
Additional Classroom Supplies](#)..... A-23

[Sample Contribution Letter – Field Trips](#)..... A-24

[Supplemental Payroll Report, 9500-PAY-009](#)..... A-25

**Report of Property Acquired through Internal Funds and/or Donated**  
**9500-PRP-006**

**ESCAMBIA COUNTY SCHOOL BOARD**

No. \_\_\_\_\_

**REPORT OF PROPERTY ACQUIRED THROUGH INTERNAL FUNDS AND/OR DONATED**

\_\_\_\_\_  
 (Name of School)

(1) Purchased From: \_\_\_\_\_

(2) Fully Describe Kind of Property Acquired: \_\_\_\_\_

(3) MAKE \_\_\_\_\_

(4) MODEL \_\_\_\_\_

(5) SERIAL NO. \_\_\_\_\_

(6) DATE ACQUIRED \_\_\_\_\_, 199\_\_

(7) LOCATION \_\_\_\_\_

Specify Source of \_\_\_\_\_

(8) Internal Funds Used \_\_\_\_\_ (9) Cost \_\_\_\_\_

(See Instructions on Reverse Side)  
 9500-PRP-006

\_\_\_\_\_  
 Principal's Signature

**INSTRUCTIONS FOR PREPARATION**

(1) Form PC-8 is to be prepared in triplicate, for all property items acquired through Internal Funds and/or donations. Be sure to number each set in your sequence for future reference.

Original (White) - To Property & Inventory Dept.  
 Duplicate (Cyan) - To Internal Auditing Dept.  
 Tertiary (Pink) - For School's File

(2) Fully describe kind of property acquired.

Example 1 - Electric Adding Machine, Ten Key, 110V-60U 105W

Specify	Example
_____	_____

(3) Make	Comptograph
(4) Model	220-S
(5) Serial No.	951353
(6) Date Acquired	Nov. 23, 1962
(7) Location	Principal's Office (Bookkeeper)
(8) Source of Funds	Trust Account - P. T. A. Donation
(9) Cost	\$400.00

(10) For trade-in items: Attach a covering memo to this form including description of trade-in, property number, trade allowance, and date of approval by School Board.

THIS FORM SUPERSEDES ALL PREVIOUS EQUIPMENT PURCHASE REPORT FORMS EXCEPT FORM 190-3, DATED 2-68. CONTINUE USING THESE, UNTIL STOCK IS EXHAUSTED.

**Fundraising Request/Reconciliation**  
**9500-INT-501**

THE SCHOOL DISTRICT OF ESCAMBA COUNTY Accounting Operations - School Internal Funds 75 North Pace Blvd.; Pensacola, FL 32505 Phone: 429-2917	<b>FUNDRAISING REQUEST/RECONCILIATION</b>																						
<b>INSTRUCTIONS:</b> Prior to commencement of all fundraising activities the principal's authorization must be obtained. Complete Section I of this form for authorization.																							
<b>Section I - Authorization</b> Date(s) of Sale/Event: _____ Organization & Sponsor: _____ Purpose: _____ Item(s) to be sold: _____ Estimate of Profit: _____ Estimate of Cost: _____ Description of how sale/activity is to be conducted: _____ _____ Fundraising items to be purchased from: Vendor: _____ Telephone Number: ( ) _____ _____ _____ Principal's Authorization: _____ Date: _____																							
<b>INSTRUCTIONS:</b> Upon completion of the fundraiser a reconciliation of related receipts must be made. Complete Section II of this form for reconciliation.																							
<b>Section II - Reconciliation</b> <table style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2">Revenue:</td> </tr> <tr> <td style="padding-left: 20px;">Selling Price (per unit)</td> <td style="text-align: right;">\$ _____</td> </tr> <tr> <td style="padding-left: 20px;">Units Sold</td> <td style="text-align: right;">_____</td> </tr> <tr> <td style="padding-left: 20px;">Total Sales</td> <td style="text-align: right;">\$ _____</td> </tr> <tr> <td colspan="2">Cost of Goods Sold:</td> </tr> <tr> <td style="padding-left: 20px;">Purchases</td> <td style="text-align: right;">\$ _____</td> </tr> <tr> <td style="padding-left: 20px;">Plus: Shipping</td> <td style="text-align: right;">_____</td> </tr> <tr> <td style="padding-left: 20px;">Plus: FL Sales Tax</td> <td style="text-align: right;">_____</td> </tr> <tr> <td style="padding-left: 20px;">Less: Credits/Returned</td> <td style="text-align: right;">_____</td> </tr> <tr> <td style="padding-left: 20px;">Cost of Goods Sold</td> <td style="text-align: right;">-\$ _____</td> </tr> <tr> <td style="padding-left: 20px;">Net Profit</td> <td style="text-align: right;">\$ _____</td> </tr> </table> Date Completed: _____ Purchase Order Number: _____ Purchase Order Date: _____ Invoice Number: _____ Check Number: _____ Comments: _____ _____ _____ (List any student not returning money or product(s) and amount(s) or any modifications above.) <i>Procedures: 1) Keep separate, accurate records 2) Turn money into the bookkeeper daily, note all checks received and which student remitted them 3) I, as sponsor, agree to be responsible for all aspects of sales/activity.</i> Sponsor's Signature: _____ Date: _____ Principal's Signature: _____ Date: _____		Revenue:		Selling Price (per unit)	\$ _____	Units Sold	_____	Total Sales	\$ _____	Cost of Goods Sold:		Purchases	\$ _____	Plus: Shipping	_____	Plus: FL Sales Tax	_____	Less: Credits/Returned	_____	Cost of Goods Sold	-\$ _____	Net Profit	\$ _____
Revenue:																							
Selling Price (per unit)	\$ _____																						
Units Sold	_____																						
Total Sales	\$ _____																						
Cost of Goods Sold:																							
Purchases	\$ _____																						
Plus: Shipping	_____																						
Plus: FL Sales Tax	_____																						
Less: Credits/Returned	_____																						
Cost of Goods Sold	-\$ _____																						
Net Profit	\$ _____																						
9500-INT-501 Revised: February 28, 2011																							



## Ticket Sales and Reconciliation Report 9500-INT-500

THE SCHOOL DISTRICT OF ESCAMBIA COUNTY Accounting Operations - School Internal Funds 75 North Pace Blvd.; Pensacola, FL 32505 Phone: 429-2917	<b>TICKET SALES &amp; RECONCILIATION REPORT</b>								
School Hosting Event _____ Ticket Prices: Adult \$ _____ Nature of Event _____ Student \$ _____ Date of Event _____ Elementary \$ _____ Change Received for Gate \$ _____ Gate # _____ Bank Bag Number (if applicable) _____									
<b>Section I. Pre-Event Certification:</b> I hereby certify that I have received the change listed above and the tickets issued below. _____ <div style="display: flex; justify-content: space-between;"> <span>Ticket Seller Signature/Date</span> <span>Ticket/Stadium Manager Signature/Date (Football)</span> </div>									
<b>Section II. Tickets Issued, Used/Sold:</b> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; vertical-align: top; padding: 5px;"> <b>Bookkeeper completes tickets issued below:</b>                       Tickets Issued: Type/Color ( _____ )                      (a) Last ticket # _____                      (b) First ticket # _____                      (c) Number of tickets issued (a)-(b)+1= _____                       Tickets Issued: Type/Color ( _____ )                      (a) Last ticket # _____                      (b) First ticket # _____                      (c) Number of tickets issued (a)-(b)+1= _____                       Tickets Issued: Type/Color ( _____ )                      (a) Last ticket # _____                      (b) First ticket # _____                      (c) Number of tickets issued (a)-(b)+1= _____                       Tickets Issued: Type/Color ( _____ )                      (a) Last ticket # _____                      (b) First ticket # _____                      (c) Number of tickets issued (a)-(b)+1= _____                       Complimentary Tickets Issued: Type/Color ( _____ )                      Last Ticket # _____ First Ticket # _____ Total Complimentary Issued _____                 </td> <td style="width: 50%; vertical-align: top; padding: 5px;"> <b>Ticket Seller completes tickets sold below:</b>                       Tickets Sold: Type/Color ( _____ )                      (d) Next ticket # on roll _____                      (e) First ticket sold # _____ Same as (b)                      (f) Number of tickets sold (d)-(e)= _____                      (g) Number of tickets returned (c)-(f)= _____                       Tickets Sold: Type/Color ( _____ )                      (d) Next ticket # on roll _____                      (e) First ticket sold # _____ Same as (b)                      (f) Number of tickets sold (d)-(e)= _____                      (g) Number of tickets returned (c)-(f)= _____                       Tickets Sold: Type/Color ( _____ )                      (d) Next ticket # on roll _____                      (e) First ticket sold # _____ Same as (b)                      (f) Number of tickets sold (d)-(e)= _____                      (g) Number of tickets returned (c)-(f)= _____                       Tickets Sold: Type/Color ( _____ )                      (d) Next ticket # on roll _____                      (e) First ticket sold # _____ Same as (b)                      (f) Number of tickets sold (d)-(e)= _____                      (g) Number of tickets returned (c)-(f)= _____                 </td> </tr> </table>		<b>Bookkeeper completes tickets issued below:</b>  Tickets Issued: Type/Color ( _____ ) (a) Last ticket # _____ (b) First ticket # _____ (c) Number of tickets issued (a)-(b)+1= _____  Tickets Issued: Type/Color ( _____ ) (a) Last ticket # _____ (b) First ticket # _____ (c) Number of tickets issued (a)-(b)+1= _____  Tickets Issued: Type/Color ( _____ ) (a) Last ticket # _____ (b) First ticket # _____ (c) Number of tickets issued (a)-(b)+1= _____  Tickets Issued: Type/Color ( _____ ) (a) Last ticket # _____ (b) First ticket # _____ (c) Number of tickets issued (a)-(b)+1= _____  Complimentary Tickets Issued: Type/Color ( _____ ) Last Ticket # _____ First Ticket # _____ Total Complimentary Issued _____	<b>Ticket Seller completes tickets sold below:</b>  Tickets Sold: Type/Color ( _____ ) (d) Next ticket # on roll _____ (e) First ticket sold # _____ Same as (b) (f) Number of tickets sold (d)-(e)= _____ (g) Number of tickets returned (c)-(f)= _____  Tickets Sold: Type/Color ( _____ ) (d) Next ticket # on roll _____ (e) First ticket sold # _____ Same as (b) (f) Number of tickets sold (d)-(e)= _____ (g) Number of tickets returned (c)-(f)= _____  Tickets Sold: Type/Color ( _____ ) (d) Next ticket # on roll _____ (e) First ticket sold # _____ Same as (b) (f) Number of tickets sold (d)-(e)= _____ (g) Number of tickets returned (c)-(f)= _____  Tickets Sold: Type/Color ( _____ ) (d) Next ticket # on roll _____ (e) First ticket sold # _____ Same as (b) (f) Number of tickets sold (d)-(e)= _____ (g) Number of tickets returned (c)-(f)= _____						
<b>Bookkeeper completes tickets issued below:</b>  Tickets Issued: Type/Color ( _____ ) (a) Last ticket # _____ (b) First ticket # _____ (c) Number of tickets issued (a)-(b)+1= _____  Tickets Issued: Type/Color ( _____ ) (a) Last ticket # _____ (b) First ticket # _____ (c) Number of tickets issued (a)-(b)+1= _____  Tickets Issued: Type/Color ( _____ ) (a) Last ticket # _____ (b) First ticket # _____ (c) Number of tickets issued (a)-(b)+1= _____  Tickets Issued: Type/Color ( _____ ) (a) Last ticket # _____ (b) First ticket # _____ (c) Number of tickets issued (a)-(b)+1= _____  Complimentary Tickets Issued: Type/Color ( _____ ) Last Ticket # _____ First Ticket # _____ Total Complimentary Issued _____	<b>Ticket Seller completes tickets sold below:</b>  Tickets Sold: Type/Color ( _____ ) (d) Next ticket # on roll _____ (e) First ticket sold # _____ Same as (b) (f) Number of tickets sold (d)-(e)= _____ (g) Number of tickets returned (c)-(f)= _____  Tickets Sold: Type/Color ( _____ ) (d) Next ticket # on roll _____ (e) First ticket sold # _____ Same as (b) (f) Number of tickets sold (d)-(e)= _____ (g) Number of tickets returned (c)-(f)= _____  Tickets Sold: Type/Color ( _____ ) (d) Next ticket # on roll _____ (e) First ticket sold # _____ Same as (b) (f) Number of tickets sold (d)-(e)= _____ (g) Number of tickets returned (c)-(f)= _____  Tickets Sold: Type/Color ( _____ ) (d) Next ticket # on roll _____ (e) First ticket sold # _____ Same as (b) (f) Number of tickets sold (d)-(e)= _____ (g) Number of tickets returned (c)-(f)= _____								
<b>Section III. Cash Reconciliation to be completed by ticket seller:</b>  <table style="width: 100%; border: none;"> <tr> <td style="width: 40%;">Total Cash \$ _____</td> <td style="width: 60%;">Ticket Summary:</td> </tr> <tr> <td>Less Change Issued \$ _____</td> <td>Adult # Sold _____ X Ticket Price \$ _____ = \$ _____</td> </tr> <tr> <td>Total Cash Revenue \$ _____</td> <td>Student # Sold _____ X Ticket Price \$ _____ = \$ _____</td> </tr> <tr> <td></td> <td>Elementary # Sold _____ X Ticket Price \$ _____ = \$ _____</td> </tr> </table> I hereby certify that all of the above accurately represents the change received, tickets used, and cash transmitted. _____ <div style="display: flex; justify-content: space-between;"> <span>Ticket Seller Signature</span> <span>Ticket Seller Name (Printed)</span> <span>Date</span> </div> I hereby certify that all of the above information accurately represents the ticket sales revenue received for the event stated above. Bookkeeper's Signature _____ Ticket/Stadium Manager _____  Band Assessment fee for adult/student football tickets sold, excluding pre-season and post-season games. Total # adult/student tickets sold _____ x \$0.25 = \$ _____ Athletic account to be credited _____ \$ Amount to be deposited in account _____ Entered on official receipt # _____		Total Cash \$ _____	Ticket Summary:	Less Change Issued \$ _____	Adult # Sold _____ X Ticket Price \$ _____ = \$ _____	Total Cash Revenue \$ _____	Student # Sold _____ X Ticket Price \$ _____ = \$ _____		Elementary # Sold _____ X Ticket Price \$ _____ = \$ _____
Total Cash \$ _____	Ticket Summary:								
Less Change Issued \$ _____	Adult # Sold _____ X Ticket Price \$ _____ = \$ _____								
Total Cash Revenue \$ _____	Student # Sold _____ X Ticket Price \$ _____ = \$ _____								
	Elementary # Sold _____ X Ticket Price \$ _____ = \$ _____								
9500-INT-500 Revised: March 24, 2011									





**Monies Collected Form (MCF)**  
**9500-INT-016**

THE SCHOOL DISTRICT OF ESCAMBIA COUNTY Accounting Operations - School Internal Funds 75 North Pace Blvd.; Pensacola, FL 32505 Phone: 429-2917	<b>MONIES COLLECTED FORM</b>			
_____ Account Number	_____ Date			
(SOURCE OF COLLECTION)				
<b>Ck. No.</b>	<b>IF FROM STUDENTS, LIST EACH NAME ON A SEPARATE LINE.</b> (In addition to the student's name, indicate the parent's last name, if different than the student's last name.)	<b>AMOUNT</b>		
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13.				
14.				
15.				
16.				
17.				
18.				
19.				
20.				
<b>TOTAL FOR DEPOSIT</b>		<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:50%; height: 20px;"></td> <td style="width:50%; height: 20px;"></td> </tr> </table>		
<input type="checkbox"/> I was present while the funds were verified.		I do hereby certify that the above funds were received by me from the source indicated.		
<input type="checkbox"/> I placed money and Unverified Funds form in lockbox.		_____ Teacher/Sponsor		
Received and verified by: _____ <div style="display: flex; justify-content: space-between; width: 100%;"> <span>Bookkeeper/Secretary</span> <span>Date</span> </div>				
Fill out this form in duplicate - Both copies to Bookkeeper who will return one signed copy to the Teacher/Sponsor.				
9500-INT-016	Revised: 4-6-2011	WHSE ID: 0135001		

**Official Receipt**  
**9500-INT-020**



THE SCHOOL DISTRICT OF ESCAMBIA COUNTY, FLORIDA

OFFICIAL RECEIPT

---

DATE: \_\_\_\_\_ RECEIPT NUMBER: \_\_\_\_\_

---

REFERENCE:

RECEIVED FROM:

DESCRIPTION:

AMOUNT:

\_\_\_\_\_  
PRINCIPAL OR RESPONSIBLE OFFICER

\*\*\*RECEIPT NOT VALID UNLESS SIGNED BY AN APPROPRIATE SCHOOL OFFICIAL\*\*\*  
\*\*\*CREDIT WILL BE ACKNOWLEDGED UPON VERIFICATION\*\*\*

ACCOUNT	ACCOUNT NAME	DESCRIPTION	AMOUNT/ ACCOUNT BALANCE

**Unverified Funds**  
**9500-INT-515**

<p>THE SCHOOL DISTRICT OF ESCAMBIA COUNTY Accounting Operations - Internal Funds 75 North Pace Blvd.; Pensacola, FL 32505 Phone: 429-2917</p>	<h2 style="margin: 0;">UNVERIFIED FUNDS</h2>
<p><b>INSTRUCTIONS:</b> This form is to be used when the bookkeeper is unavailable to accept and/or verify funds for deposit. It must be completed and signed by the person who collected and is placing the money and the MCF in the lockbox. The total must agree with the total for deposit on the MCF.</p>	
<p>DATE: _____ TOTAL FOR DEPOSIT: \$ _____</p> <p style="text-align: center;">I acknowledge that the funds I am placing in the lockbox will be received and counted by the bookkeeper and another witness at a later time. I understand that I will be held responsible for any discrepancies that cannot be reconciled.</p> <p style="text-align: center;">_____</p> <p style="text-align: center;">Teacher/Sponsor</p>	
<p>Verified by:</p> <p>_____</p> <p style="text-align: center;">Secretary/Bookkeeper                      Date                      Witness                      Date</p>	
<p>9500-INT-515      REVISED: February 28, 2011</p>	



**Purchase Requisition/Request for Purchase Order (RFP)**  
**950-INT-021**  
**Instructions**

The [RFP](#) form, as its title implies, will be used to acquire the Principal's prior written approval for expenditures made from internal funds as required in [Chapter 7](#), Section III 3.2 (a) of the [State of Florida's "Financial & Program Cost Accounting for Florida Schools \(Redbook 2001\)](#). It will also be used by your office to obtain information needed to issue an [Internal Funds Purchase Order](#), if required, and a check.

It is important to remember that an [RFP](#) is simply a request that a purchase be made. It does not by itself support the payment. Every effort shall be made to secure an invoice as proof of purchase or of services rendered. In extremely rare cases, however, if no invoice is obtainable, a full explanation and list of materials or description of services purchased shall be shown in detail on the [RFP](#).

The [RFP](#) should be completed by the person requesting the purchase (i.e., teacher, sponsor, etc.) and should always be signed and dated by the requestor and club treasurer, when applicable. A description of the expense, amount, account to be charged, and purpose should be included on the [RFP](#).

The principal or designee should review the [RFP](#), sign and date the form to document approval of the purchase unless a purchase order has been signed by the principal (i.e., the principal is only required to sign the [RFP](#) or the [Internal Funds Purchase Order](#), not both). Once the purchase is approved, the goods or services can then be ordered.

RUBBER STAMPED SIGNATURES ARE NOT ACCEPTABLE ON ANY OF THE FINANCIAL DOCUMENTS OF THE INTERNAL FUNDS.





# Form W-9 Request for Taxpayer Identification Number and Certification

<b>Form W-9</b> <small>(Rev. January 2011)                  Department of the Treasury                  Internal Revenue Service</small>	<b>Request for Taxpayer                  Identification Number and Certification</b>	<b>Give Form to the                  requester. Do not                  send to the IRS.</b>
---	--	--

Print or type See Specific Instructions on page 2	Name (as shown on your income tax return)		
	Business name/disregarded entity name, if different from above		
	Check appropriate box for federal tax classification (required):	<input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate	<input type="checkbox"/> Exempt payee
	<input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶		
	<input type="checkbox"/> Other (see instructions) ▶		
Address (number, street, and apt. or suite no.)	Requestor's name and address (optional)		
City, state, and ZIP code			
List account number(s) here (optional)			

**Part I Taxpayer Identification Number (TIN)**

Enter your TIN in the appropriate box. The TIN provided must match the name given on the "Name" line to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I Instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

**Note.** If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

<b>Social security number</b>								
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%; border: 1px solid black;"> </td> <td style="width: 25%; border: 1px solid black;"> </td> <td style="width: 25%; border: 1px solid black;"> </td> <td style="width: 25%; border: 1px solid black;"> </td> </tr> <tr> <td style="text-align: center;">-</td> <td style="text-align: center;">-</td> <td style="text-align: center;">-</td> <td style="text-align: center;">-</td> </tr> </table>					-	-	-	-
-	-	-	-					
<b>Employer identification number</b>								
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%; border: 1px solid black;"> </td> <td style="width: 25%; border: 1px solid black;"> </td> <td style="width: 25%; border: 1px solid black;"> </td> <td style="width: 25%; border: 1px solid black;"> </td> </tr> <tr> <td style="text-align: center;">-</td> <td style="text-align: center;">-</td> <td style="text-align: center;">-</td> <td style="text-align: center;">-</td> </tr> </table>					-	-	-	-
-	-	-	-					

**Part II Certification**

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
- I am a U.S. citizen or other U.S. person (defined below).

**Certification Instructions.** You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 4.

<b>Sign Here</b>	Signature of U.S. person ▶	Date ▶
------------------	----------------------------	--------

**General Instructions**

Section references are to the Internal Revenue Code unless otherwise noted.

**Purpose of Form**

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued).
- Certify that you are not subject to backup withholding, or
- Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

**Note.** If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

**Definition of a U.S. person.** For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

**Special rules for partnerships.** Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.



## Form 1099-MISC Miscellaneous Income

9595 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED				OMB No. 1545-0115				
PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Rents		<div style="font-size: 2em; font-weight: bold;">2011</div> <div style="font-weight: bold;">Form 1099-MISC</div>				
		2 Royalties						
		3 Other income						
		4 Federal income tax withheld		<b>Miscellaneous Income</b>  <b>Copy A</b>  <b>For Internal Revenue Service Center</b>  <b>File with Form 1096.</b>  <b>For Privacy Act and Paperwork Reduction Act Notice, see the 2011 General Instructions for Certain Information Returns.</b>				
PAYER'S federal identification number		RECIPIENT'S identification number						
RECIPIENT'S name		5 Fishing boat proceeds	6 Medical and health care payments					
Street address (including apt. no.)		7 Nonemployee compensation	8 Substitute payments in lieu of dividends or interest					
City, state, and ZIP code		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds					
Account number (see instructions)		2nd TIN not <input type="checkbox"/>						
		11	12					
		13 Excess golden parachute payments	14 Gross proceeds paid to an attorney					
		15a Section 409A deferrals	15b Section 409A income			16 State tax withheld	17 State/Payer's state no.	18 State income
		\$	\$			\$	\$	\$

Form 1099-MISC      Cat. No. 14425J      Department of the Treasury - Internal Revenue Service

**Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page**

**Approval of Expenditure(s) from Internal Funds**  
**9500-INT-509**

THE SCHOOL DISTRICT OF ESCAMBIA COUNTY Accounting Operations - School Internal Funds 75 North Pace Blvd.; Pensacola, FL 32505 Phone: 429-2917	<b>APPROVAL OF EXPENDITURE(S)          FROM INTERNAL FUNDS</b>															
<p>TO: SUPERINTENDENT OF SCHOOLS</p> <p>FROM: _____, Principal          _____ (School Name)</p> <p>SUBJECT: APPROVAL OF EXPENDITURE(S) FROM INTERNAL FUNDS          For purchase of item(s) having a cost in excess of \$7,500, but less than \$35,000.          (Must be accompanied by written bids or quotes from three (3) or more sources.)</p> <p>DATE: _____</p> <p>Approval is requested to make the following purchase(s) to be paid from internal funds:</p> <table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:10%;">ITEM NO.</th> <th style="width:70%;">DESCRIPTION (Include purpose if applicable)</th> <th style="width:20%;">COST</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td></tr> </tbody> </table> <p> <input type="checkbox"/> DISAPPROVED  <input type="checkbox"/> APPROVED, Subject to the following (if any):            _____            _____            _____            _____            _____         </p> <p align="right">_____          Superintendent</p> <p>NOTE: This form is to be used for Internal Funds Expenditure(s) of \$7,500 or more up to \$35,000. Any expenditure(s) of \$35,000 or greater must be approved by the School Board and made through the Purchasing Department.</p>		ITEM NO.	DESCRIPTION (Include purpose if applicable)	COST												
ITEM NO.	DESCRIPTION (Include purpose if applicable)	COST														
9500-INT-509    Revised: November 15, 2010																

Request for Playground Equipment, MIS-502

<p>THE SCHOOL DISTRICT OF ESCAMBIA COUNTY Risk Management Department 75 North Pace Blvd. Pensacola, FL 32505 Phone: 469-6267</p>	<p><b>REQUEST FOR PLAYGROUND EQUIPMENT APPROVAL</b></p>
<p><b>Instructions:</b> This form must be signed by the principal and sent with the supporting documents to the Department of Physical Education at the J. E. Hall Center. Supporting documents must include a <i>diagram or picture</i> of the equipment to be purchased, a <i>description</i> of the equipment and the <i>proposed installation location</i> at the school site.</p>	
<p><b>School:</b> _____</p>	
<p><b>Who will install the equipment?</b> _____</p>	
<p><b>Principal's Signature:</b> _____ <b>Date:</b> _____</p>	
<p><b><u>Required Signatures:</u></b></p>	
<p><b>Physical Education Department:</b></p>	
<p>Approved by: _____ Date: _____</p>	
<p><b>Risk Management Department:</b></p>	
<p>Approved by: _____ Date: _____</p>	
<p><b>Facilities Planning Department:</b></p>	
<p>Approved by: _____ Date: _____</p>	
<p><b>Maintenance Department:</b></p>	
<p>Approved by: _____ Date: _____</p>	
<p><b>Security, Safety and Emergency Operations:</b></p>	
<p>Approved by: _____ Date: _____</p>	
<p>MIS-502 Revised: February 28, 2011</p>	



**Petty Cash Voucher**  
**950-INT-514**

THE SCHOOL DISTRICT OF ESCAMBIA COUNTY Accounting Operations - School Internal Funds 75 North Pace Blvd.; Pensacola, FL 32505 Phone: 429-2917	<b>PETTY CASH VOUCHER</b> <b>(AND RECEIPT)</b>
NO. _____ SCHOOL _____ DATE _____ PAID TO _____ \$ _____ _____ FOR _____ _____ CHARGE TO _____ FUND(S) _____ MONEY RECEIVED BY _____	
9500-INT-514 Revised: February 28, 2011	

THE SCHOOL DISTRICT OF ESCAMBIA COUNTY Accounting Operations - School Internal Funds 75 North Pace Blvd.; Pensacola, FL 32505 Phone: 429-2917	<b>PETTY CASH VOUCHER</b> <b>(AND RECEIPT)</b>
NO. _____ SCHOOL _____ DATE _____ PAID TO _____ \$ _____ _____ FOR _____ _____ CHARGE TO _____ FUND(S) _____ MONEY RECEIVED BY _____	
9500-INT-514 Revised: February 28, 2011	

THE SCHOOL DISTRICT OF ESCAMBIA COUNTY Accounting Operations - School Internal Funds 75 North Pace Blvd.; Pensacola, FL 32505 Phone: 429-2917	<b>PETTY CASH VOUCHER</b> <b>(AND RECEIPT)</b>
NO. _____ SCHOOL _____ DATE _____ PAID TO _____ \$ _____ _____ FOR _____ _____ CHARGE TO _____ FUND(S) _____ MONEY RECEIVED BY _____	
9500-INT-514 Revised: February 28, 2011	

## Consumer's Certificate of Exemption DR-14



### Consumer's Certificate of Exemption

Issued Pursuant to Chapter 212, Florida Statutes

DR-14  
R. 04/05  
01/01/11

05 89134185000 0	10/31/2010	10/31/2015	COUNTY GOVERNMENT
Certificate Number	Effective Date	Expiration Date	Exemption Category

This certifies that

OSCEOLA COUNTY SCHOOL SYSTEM  
75 N. PACE BLVD  
PENSACOLA, FL 32505-7185

is exempt from the payment of Florida sales and use tax on real property rented, transient real property rented, tangible personal property purchased or rented, or services purchased.



### Important Information for Exempt Organizations

DR-14  
R. 04/05

1. You must provide all vendors and suppliers with an exemption certificate before making tax exempt purchases. See Rule 12A-1.009, Florida Administrative Code (FAC).
2. Your *Consumer's Certificate of Exemption* is to be used solely by your organization for your organization's customary nonprofit activities.
3. Purchases made by an individual on behalf of the organization are taxable, even if the individual will be reimbursed by the organization.
4. This exemption applies only to purchases your organization makes. The sale or lease to others by your organization of tangible personal property, sleeping accommodations or other real property is taxable. Your organization must register and collect and remit sales and use tax on such taxable transactions. Note: Churches are exempt from this requirement except when they are the lessor of real property (Rule 12A-1.009, FAC).
5. It is a criminal offense to fraudulently present this certificate to evade the payment of sales tax. Under no circumstances should this certificate be used for the personal benefit of any individual. Violators will be liable for payment of the sales tax plus a penalty of 200% of the tax, and may be subject to conviction of a third degree felony. Any violation will necessitate the revocation of this certificate.
6. If you have questions regarding your exemption certificate, please contact the Exemption Unit of Central Registration at 850 487 4130. The mailing address is PO BOX 6480, Tallahassee, FL 32314-6480.

Sample Contribution Letter  
School-Wide

School Letterhead

Date:

Dear Parent:

Welcome to another school year at \_\_\_\_\_ School. We are truly excited about the great things we are doing at \_\_\_\_\_ School.

As you know, funding provided to us by the District permits us to provide a basic educational program. However, these funds are not sufficient to allow us to provide some of the programs and experiences we would like to provide to your child.

The educational program offered by the District can be enhanced with your help. \_\_\_\_\_ School is conducting a school-wide fundraising drive to raise funds that will supplement those provided by the District to pay for \_\_\_\_\_. Your participation in this worthy effort will help us to raise funds to enhance the educational program provided by the District.

This letter is a request for a contribution. We want you to know that such contribution is strictly voluntary. If, for any reason, you are unable to pay, your child will not be prevented from participating in \_\_\_\_\_. If you are able to help, please make your check payable to \_\_\_\_\_ School.

Again, with your help and understanding, we can provide a greatly enhanced educational program. Please join me in supporting this worthwhile cause.

Sincerely,

\_\_\_\_\_  
Principal

Sample Contribution Letter  
Special Projects or Additional Classroom Supplies

School Letterhead

Date:

Dear Parent:

Your child has signed up for an art class this semester. All materials needed for the basic program are provided by the school through funds provided by the District.

In an effort to provide a more intensive hands-on experience for your child, we will be doing special projects. Therefore, I am asking for contributions to purchase additional supplies.

If you are able to help, please make checks payable to \_\_\_\_\_ School. If for any reason you are unable to contribute, your child will still be allowed to participate in the class.

Thank you for your continued support.

Sincerely,

\_\_\_\_\_  
Teacher



Sample Contribution Letter  
Field Trips

School Letterhead

Date:

Dear Parent:

The fifth grade class at \_\_\_\_\_ School will be taking a field trip.

Destination: \_\_\_\_\_

Date of Trip: \_\_\_\_\_

Approximate Departure Time: \_\_\_\_\_

Approximate Return Time: \_\_\_\_\_

This letter is a request for a contribution. We ask that each family contribute \$\_\_\_\_\_ (per student attending) toward the cost of this field trip. Doing so will help pay for the trip, thereby allowing us to schedule it as planned. Additional contributions are welcome and appreciated. Please make your check out to \_\_\_\_\_ School.

If you are unable to pay, your child will not be prevented from attending the field trip. However, if sufficient donations to cover the cost of the field trip are not received, the field trip will be cancelled.

Thank you for your commitment to your child's education.

Sincerely,

\_\_\_\_\_  
Teacher



## **APPENDIX B FREQUENTLY ASKED QUESTIONS**

1. **Question:** Can we use internal account dollars to pay for landscaping and campus beautification?

**Answer:** Yes, the general account or the unrestricted donations account can be used for landscaping and campus beautification. The amount should not exceed the school's audit limit for promotions and public relations.

2. **Question:** Can our school apply for a store credit card in the school's name to make internal account purchases?

**Answer:** The internal funds purchasing card (SunTrust card) is the preferred card to use when making pre-approved purchases from internal funds.

3. **Question:** Can we use the District tax exempt number to purchase items for our faculty holiday party which is being funded by faculty dollars contributed to the Faculty Trust Account?

**Answer:** No, this is not a purchase for school use; therefore, the tax exempt status does not apply.

4. **Question:** Our teachers have the option of purchasing a school shirt to wear on Fridays. The school does not make any profit on these shirts, but the monies do flow through internal funds. Should we be paying sales tax to the vendor when we purchase these shirts, and/or charging the teachers tax on their purchase?

**Answer:** Yes, the school should pay sales tax on the purchase of the shirts. Items purchased for resale are subject to Florida Sales Tax unless specifically exempt. As long as the sales tax is paid up front to the vendor, the sales price when sold to the teachers includes sales tax.

5. **Question:** If a class is raising money for a field trip and t-shirts for the field trip are given to them, do we owe sales tax?

**Answer:** No, the vendor should not charge sales tax. The shirts are being paid for with school funds and given to the students. Therefore, sales tax is not owed.

6. **Question:** Should we pay sales tax on the purchase of recorders for our music classes when these recorders will be purchased by the students for their use in class?

**Answer:** Yes. However, if students pay an "activity fee" that covers the cost of the recorders and other various supplies (the fee is not directly tied to a tangible item) then the school may purchase the recorders tax exempt. It is irrelevant that the school gives the recorders to the students.

7. **Question:** Our school buys and sells Entertainment Books as a fundraiser. Should tax be paid on the purchase or sale of these books?

**Answer:** No, per the Department of Revenue, the sale of entertainment books is not taxable. The tax is collected when the purchaser of the book uses the coupons.

8. **Question:** Who do I contact if I need to reorder internal funds checks?

**Answer:** Look at the company logo on your packing slip or re-order form for your current box of check stock. Contact that company to re-order checks. For additional assistance, call your bank.

9. **Question:** If our PTA donates funds to our school to be used for teacher appreciation, where should these funds be deposited? Can we use these funds for a teacher breakfast?

**Answer:** Any funds donated to a school for a defined or specified purpose should be set up as a Trust account. If the funds are donated to the school for teacher appreciation, then yes, those funds can be used for a teacher breakfast.

10. **Question:** Our school receives a “Partners in Education” donation check from a local business with no defined spending specifications. Where should these funds be deposited and can our Principal use these funds at his/her discretion?

**Answer:** Donations to the school with no defined or specified purpose should be deposited to the General account or Unrestricted Donations account. Follow the spending rules for general funds; funds should be spent on items which will benefit the student body as a whole.

A lot of donors give money directly to the schools. However, if the donor wants to receive credit for a tax exempt contribution to a 501(c) (non-profit organization) they should make their contribution to the Foundation for Excellence and the Foundation would in turn write a check to the school.

11. **Question:** Our school receives quarterly checks for vending machine commissions. Two of the vending machines are located in the faculty lounge, while the other machines are located throughout the campus for student access. Where should these commission checks be deposited and how can we use these funds?

**Answer:** a) Faculty Vending Commissions – the commission from vending machines located in a faculty lounge or workroom should be deposited into a Faculty or Hospitality Trust Account. These funds may be expended as determined by the teachers and staff.

b) Other Vending Commissions – the commission from vending machines which are accessible to students throughout the campus should be deposited into the General Fund, or other agreed upon accounts (athletics, P.E., etc.). These funds shall be expended according to the spending guidelines for the account. For example, expenditures from the general fund should benefit the student body as a whole.

12. **Question:** Do I need to fill out a fundraiser form for charity drives (Jump Rope for Heart, Relay for Life, etc.)?

**Answer:** Yes, you need to fill out a fundraising form for ALL fundraisers.

13. **Question:** Can we pay our employees for extra work (coaching, taking tickets at sporting events, etc.) from internal funds?

**Answer:** No. All such payments must be made through the District payroll office. The school would then issue a check from internal funds to reimburse the District.

15. **Question:** The Principal wants to serve breakfast/lunch to the teachers on the first day back to school. Can we pay for it from the General Fund?

**Answer:** Food can only be purchased from the General Fund if you are having a formal meeting, with a printed agenda. Otherwise, it's best to pay for food from the faculty fund.

16. **Question:** The Principal wants to serve food to the parents at orientation. What account can I purchase food from?

**Answer:** If food is for parents, not faculty/staff, you can use the General account (G-7000.000) or Unrestricted Donations (F-6080.000) and classify it as "Promotion and Public Relations" as long as the amount spent does not exceed your school's audit limit.

17. **Question:** Can we send a letter to parents asking for "donations" for consumable supplies for Art and Vocational Educational Shop projects?

**Answer:** Yes. Also, a fee may be charged each semester for the purchase of project materials when the student will receive the project for his/her own use once the project is completed.

18. **Question:** How much can we charge for parking decals?

**Answer:** Invoice cost of the decals, rounded up to the nearest whole dollar.