



# Internal Accounts Procedures Manual



July, 2022

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# Introduction

This document represents the official procedures manual for the school internal fund accounts in the School District of Volusia County. The purpose of the manual is to familiarize school district employees with what is expected in regard to financial accountability for the internal fund accounts. These procedures are based on Federal Law, Florida Statutes, State Board of Education Rules, School District of Volusia County Policies and Generally Accepted Accounting Principles (GAAP).

This manual is a compilation and revision of previously established procedures. It shall supersede all previous publications governing the administration and distribution guidelines of School Internal Account Funds.

The School District of Volusia County has established a standard chart of accounts and sub-account numbers. The purpose for requiring uniformity is to have consistency throughout the district and to comply with federal and state guidelines. The internal fund accounting system is composed of seven (7) fund types:

1. **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 fund type (see departments).
2. **Music:** All revenues and expenditures associated with musical organizations, such as performances, competitions, fundraising, supplies and donations. The music department is **not** part of this fund type (see departments). Collections from students for rental or maintenance of uniforms or instruments are recorded in a sub-account under this classification.
3. **Classes:** All revenues and expenditures associated with class business activities, such as graduation fees and fundraising events for specific grade levels.
4. **Clubs:** All revenues and expenditures associated with club activities, such as fundraising events and dues. Examples are Student Government Association (SGA) and Drama Club.
5. **Departments:** All revenues and expenditures associated with activities of curricular related projects and production accounts. Examples include Science, Music, Art, and PE departments, and the Media Center.
6. **Trust:** All funds collected for a specific, restricted purpose are recorded in this fund type and shall be expended only for the purpose of which collected. Sales tax collected for the State is a trust fund.
7. **General:** This fund type encompasses all other accounts for funds that are to be utilized for the general welfare of the student body. Examples include the schools store, school picture proceeds, yearbook sales, vending machine commissions, facility rental income, and general donations. Separate sub-accounts are maintained for activities when it is good business practice to separately monitor the financial status of the activity.

For more detailed information regarding the above funds, see Chapter 2 – Chart of Accounts.

# Chapter 1

## School Internal Account Funds – Basic Principles

The School Board of Volusia County is responsible for the administration and control of all local school funds derived by any public school from activities or sources, including but not limited to, funds collected in connection with summer program activities, school athletic events, gifts, and contributions made by booster clubs, civic organizations, and parent-teacher organizations. School internal account funds shall be used to finance a program of school board approved activities which supplement those activities provided from district school funds. The following provisions shall apply to school internal account funds pursuant to School Board Policy 719, Financial and Program Cost Accounting and Reporting for Florida Schools (“Redbook”), Florida Statutes, and State Board of Education Rules:

1. Transactions of all school organizations shall be placed in school internal funds. All organizations or individuals that represent themselves as, are connected with or operate in the school's name and obtain monies from the public shall be accountable to the school board for receipt and expenditures of those funds in a manner prescribed by the board.
2. All funds collected or handled by school board employees during normal working hours shall be included in and become part of the internal funds of the school unless accounted for in the district level accounting system.
3. The principal shall be responsible for the safe and proper handling of all monies collected and disbursed within the school and shall follow the rules governing the accounting of such funds or other assets as outlined in this manual.
4. All fundraising activities, solicited donations, purchases, or any other financial transaction must have prior written approval from the principal.
5. Funds which are collected each school year shall be expended within that school year to benefit the students, unless the funds have been collected for a specific documented purpose, which may include, but are not limited to, multi-year projects.
6. 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.
7. The collecting and expending of school internal account funds shall be in accordance with the Florida Constitution, Florida Statutes, State Board of Education Rules, and school board rules. Sound business practices should be observed in all transactions.

8. Each school organization should operate within a budget formulated by the organization members. The format of the budget shall be prescribed by the principal if not prescribed by school board rules.
9. Purchases from internal accounts shall not exceed the resources of the applicable student activity/project account, except for items acquired for resale or items authorized by school board rules.
10. All monies received shall be promptly deposited in a qualified public depository and provisions shall be made for the adequate safekeeping of all monies and other financial assets that may come into possession of the school.
11. Promissory notes shall not be executed in the name of a school or any school organization.
12. The principal shall not enter the school into any financial contract for longer than one year or in excess of \$10,000 without the prior written authorization of the superintendent (or designee).
13. The school board shall provide for an annual audit of internal funds by a licensed public accountant(s).



# Chapter 2

## Chart of Accounts – General Guidelines

1. An internal fund account (also referred to as the “G/L Account”) is comprised of two elements (XXXX-XXX):
  - a) Primary Account (Fund Account) – first four digits
  - b) Sub Account (Account Extensions) – last three digits
2. Event Codes - Transactions recorded to an internal fund account can also contain an event code which identifies the type of revenue or goods/services obtained (e.g. postage, gate receipts, commissions, etc.).
3. The Finance Department is responsible for adding all new internal fund accounts.
4. **Balance Sheet Accounts:** Used to account for the school’s cash, investments, encumbrances (commitments) and accounts payable. The asset and liability accounts appear at the end of a Receipts and Disbursements Report and are as follows:

<b><u>Assets/Liabilities</u></b>
0100.000 Cash Account
0100.400 Change Fund
0200.000 Investments Held at District
0300.000 Savings Account
0400.000 Certificate of Deposit
0800.000 Encumbrances
0900.000 Accounts Payable - PCard

- a) **Cash Account:** Deposits with a commercial bank for the payment of normal operating expenditures.
- b) **Change Fund:** Cash on hand at the school for the purpose of providing cash register change.
- c) **Investments Held at District:** Funds that are temporarily idle and invested at the district level pursuant to School Board Policy 715.
- d) **Savings Account:** Deposits with a commercial bank that provide a modest interest rate.
- e) **Certificate of Deposit:** Certificates of Deposit (CDs) are savings products offered by many banks. The key difference between a regular savings account and a CD is that early withdrawal from a CD can result in penalty fees. CDs are typically offered in terms of 3 months, 6 months, 1 year, 2 years, or greater.

- f) **Encumbrances**: Contingent liabilities or commitments in the form of purchase orders. Once a purchase order is fulfilled, the encumbrance is removed and an expense is recorded.
  - g) **Accounts Payable**: Used to account for the balance due to the district for purchases made using the purchasing card.
5. **Primary Account**: Also known as the fund account. Account classifications are pursuant to the *Financial and Program Cost Accounting and Reporting for Florida Schools* also referred to as the Red Book.

1000 = Athletics

2000 = Music

3000 = Classes

4000 = Clubs

5000 = Departments

6000 = Trust

7000 = General

- 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 fund type (see departments).
- i) The athletic director shall participate in the designation of transactions to be recorded in each of the athletic accounts.
- ii) Donations or other expenditures not directly related to athletics must have prior written approval from the principal.
- iii) A Fundraising Activities Report shall be approved by the principal in advance and filed with the principal's office at the close of each fundraising activity.
- iv) Athletic accounts have been established for the most common sports and are further defined by sub accounts (see section on "Sub Accounts") for boys/girls/JV/varsity/concessions/gate receipts/etc. classifications.
- v) Pay to Participate fees should be collected from all students regardless of the sport. (If there is a special financial hardship the principal can approve a "scholarship", work plan, payment plan, etc.). One sport is \$75.00, second sport or more is \$25.00 additional charge max. The most a student athlete can pay is \$100.00 per year. The pay to participate account is a separate sub account under athletics. These fees can be used for athletic team related travel, officials, equipment, uniforms, off-campus facility charges, field maintenance, student pregame meals, catastrophic insurance, and other student athletic uses.

<b>Athletics</b>
1000.000 Athletics-General
1000.670 Athletics- Pay to Participate
1100.000 Baseball
1150.000 Basketball
1250.000 Cheerleading
1300.000 Cross Country
1350.000 Flag Football
1400.000 Football
1450.000 Golf
1550.000 Soccer
1600.000 Softball
1650.000 Swimming
1700.000 Tennis
1750.000 Track
1800.000 Volleyball
1850.000 Weightlifting
1900.000 Wrestling

- b) **2000 - Music:** All revenues and expenditures associated with musical organizations, such as **performances, competitions, fundraising, supplies and donations**. The music department is **not** part of this fund type (see departments). Collections from students for **rental or maintenance of uniforms or instruments** are recorded in a sub-account under this classification.
- i) Collections from students for rental or maintenance of uniforms or instruments shall be recorded in separate accounts in this classification.
  - ii) Donations to music accounts that do not specify a use may also be processed under this fund type. Donations for a specific purpose must be in a trust fund account.
  - iii) The respective music directors shall participate in the designation of transactions to be recorded in each of the music accounts, with final approval by the principal.
  - iv) Donations or other expenditures not directly related to music must have prior written approval from the principal.
  - v) A Fundraising Activities Report shall be approved by the principal in advance and filed with the principal's office at the close of each fundraising activity.

- vi) Music accounts have been established for the most common classifications and are further defined by sub accounts (see section on “Sub Accounts”).

<b><u>Music</u></b>
2000.000 Music - General
2100.000 Band
2105.000 Band - Jazz
2110.000 Colorguard
2120.000 Dance Corps/Teams
2130.000 Flag Corps
2200.000 Chorus
2800.000 Orchestra

- c) **3000 - Classes:** All revenues and expenditures associated with class business activities, such as **graduation fees** and **fundraising events for specific grade levels**.
- i) Class accounts are those which support a group of students within a class or grade level and a teacher/sponsor. Approval for the existence of all class activities is the responsibility of the principal.
  - ii) Donations to class accounts that do not specify a use may also be processed under this fund type. Donations for a specific purpose must be in a trust fund account.
  - iii) Class monies shall be expended for the benefit of the class or for purposes designated by the class that participated in generation of the revenue.
  - iv) Donations or other expenditures not directly related to the class must have prior written approval from the principal.
  - v) The sponsor of each school organization is responsible for providing adequate financial documents and records to the principal and is responsible for retaining duplicates of said documents and records. These records shall include an organization budget, duplicate receipts for all income from dues, fundraising activities, entertainment, assessments or donations and approved requests for payments.
  - vi) Disbursements shall be approved by the appropriate organization officer, when the organization has officers, the sponsor, and final approval by the principal.
  - vii) A Fundraising Activities Report shall be approved by the principal in advance and filed with the principal's office at the close of each fundraising activity.

- viii) Any remaining balance in the account of a class that has graduated shall be transferred to the general miscellaneous account at the discretion of the principal.
- ix) Any remaining balance in the account of an inactive student organization shall be considered as belonging to the general miscellaneous account and shall be closed at the end of the following school year.
- x) Class accounts have been established for the most common classifications and are further defined by sub accounts (see section on “Sub Accounts”).

<b><u>Classes</u></b>
3000.000 Classes - General
3005.000 Kindergarten
3010.000 1st Grade
3020.000 2nd Grade
3030.000 3rd Grade
3040.000 4th Grade
3050.000 5th Grade
3060.000 6th Grade
3070.000 7th Grade
3080.000 8th Grade
3110.000 Academy - College and Career
3115.000 Academy - Drama - CAPA
3120.000 Academy - Educ Support and Svc
3125.000 Academy - Engineering
3130.000 Academy - Entrepren-Marketing
3135.000 Academy - Family/ Cons Science
3140.000 Academy - Finance
3145.000 Academy - Info Tech - Engineer
3150.000 Academy - Int'l Bus and World
3155.000 Academy - Law and Government
3160.000 Academy - Science and Medicine
3165.000 Academy - Simulation/Robotics
3170.000 Academy - Sports and Health
3175.000 Academy - STEM Bio-Med-PBS
3202.000 AP - Art
3204.000 AP - English
3206.000 AP - History
3208.000 AP - Languages - Foreign
3210.000 AP - Mathematics

3212.000 AP - Music
3214.000 AP - Science - Environmental
3220.000 Agriscience
3230.000 Art
3250.000 Avid
3275.000 Career and Technical Ed
3280.000 Child Care / Development
3300.000 Class of
3300.013 Class of 2013
3300.014 Class of 2014
3300.015 Class of 2015
3300.016 Class of 2016
3325.000 Multimedia/Digital
3350.000 Culinary / Home Economics
3375.000 Dance Class
3390.000 Drama Class
3400.000 English
3405.000 Engineering and Design
3420.000 ESE
3460.000 Gifted
3480.000 ESOL
3520.000 Spanish
3525.000 IB-International Baccalaureate
3550.000 Industrial Arts
3570.000 Mathematics
3572.000 Mathematics Algebra
3600.000 Misc. Class
3700.000 Music Class
3725.000 PE/Personal Fitness/Health
3750.000 Reading
3755.000 AFJROTC
3800.000 Science
3802.000 Anatomy and Physiology
3806.000 Biology
3808.000 Chemistry
3814.000 Genetics
3816.000 Marine Science
3818.000 Physical Science
3820.000 Physics
3825.000 Social Studies
3840.000 Psychology
3850.000 Technology - Digit. Design/Web

3875.000 TV Production
3900.000 Yearbook Class

- d) **4000 - Clubs:** All revenues and expenditures associated with club activities, such as **fundraising**, **events** and **dues**. Examples are Student Government Association (SGA) and Drama Club.
- i) 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 activities is the responsibility of the principal.
  - ii) The sponsor of each school club or organization is responsible for providing adequate financial documents and records to the principal and is responsible for retaining duplicates of said documents and records. These records shall include an organization budget; duplicate receipts for all income, fundraising activities, entertainment, assessments, or donations; and approved requests for payments.
  - iii) Donations to club accounts that do not specify a use may also be processed under this fund type. Donations for a specific purpose must be in a trust fund account.
  - iv) Club monies shall be expended for the benefit of the club or for purposes designated by the club that participated in generation of the revenue.
  - v) Members must vote and obtain prior written approval from the principal for donations or other expenditures not directly related to the club. Club minutes must be held on file for auditing purposes.
  - vi) A Fundraising Activities Report shall be approved by the principal in advance and filed with the principal's office at the close of each fund-raising activity.
  - vii) Any remaining balance in the account of an inactive student organization shall be considered as belonging to the general miscellaneous account and shall be closed at the end of the following school year.
  - viii) Club accounts have been established for the most common classifications and are further defined by sub accounts (see section on "Sub Accounts").

<b><u>Clubs</u></b>
4000.000 Clubs
4010.000 Academic Team
4035.000 Anime Club
4175.000 Creative Writing

4180.000 Culinary Club
4190.050 Latin Dance Club
4230.000 Equality Club
4255.000 Fellowship of Christian Athlet
4265.000 FFEA
4280.075 Spanish Club
4310.000 Future Farmers of America
4380.000 HOSA (Health Occupations
4400.000 Interact Club
4440.000 Junioresettes
4460.000 Key Club
4460.700 Fieldtrip - Key Club
4565.000 National Honor Society
4570.000 Newspaper Club
4670.000 Rho Kappa
4675.000 Robotics Team
4720.000 Science Olympiad Club
4770.000 Student Government Association
4795.000 STEP TEAM
4860.000 Video Game Club

- e) **5000 - Departments:** All revenues and expenditures associated with activities of curricular related projects and production accounts. Examples include **Science, Music, Art, and PE departments**, and the **Media Center**.
- i) Donations received without a specific use (e.g. for science) may be processed under this fund type. Donations for a specific purpose must be in a trust fund account.
  - ii) Donations or other expenditures not directly related to the department must have prior written approval from the principal.
  - iii) A Fundraising Activities Report shall be **approved by the principal in advance and** filed with the principal's office at the close of each fund-raising activity.
  - iv) Department accounts have been established for the most common classifications and are further defined by sub accounts (see section on "Sub Accounts").

<b><u>Departments</u></b>
5010.000 Activity Director
5020.000 Art Dept.
5030.000 Band Dept.



5040.000 Behavior Leadership Team - BLT
5050.000 Business Dept.
5060.000 Computer Technology Dept.
5070.000 Engineering Dept.
5080.000 English Dept.
5090.000 ESE Dept.
5100.000 ESOL Dept.
5110.000 Foreign Language Dept.
5120.000 Gifted Dept.
5140.000 Guidance Dept.
5150.000 Language Arts Dept.
5170.000 Math Dept.
5180.000 Media Dept.
5210.000 Music Dept.
5220.000 PE Dept.
5230.000 Reading Dept.
5240.000 School Resource Officer (SRO)
5250.000 Science Dept.
5270.000 Social Studies Dept.
5280.000 Speech Dept.
5290.000 Vocational Educ. Dept.

- f) **6000 - Trust:** All funds collected for a specific, restricted purpose are recorded in this fund type and shall be expended only for the purpose of which collected. Donations accepted as “restricted” must have the specific purpose(s) designated in writing from the donor.
- i) 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 that cannot be returned shall be transferred to the general miscellaneous account.
  - ii) At no time shall a trust account have a deficit.
  - iii) 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 must be held in a trust account.
  - iv) The following is a list of some common trust accounts:
    - (1) **Associations/Clubs/Councils** are associations such as alumni associations, booster clubs, business partnership advisory, PTA/PTO/PTSA, parent advisory council, school advisory council, etc.

in which a governing body (other than the principal) determines how funds are allocated/expended.

- (2) **Citizenship Collections** are funds collected for non-school-based charities. Examples would include Pennies for Pasta, Toys for Tots, Red Cross, etc. All monies collected must be issued back to the organization for which they were collected.
- (3) **District Reimbursements** are funds allocated or collected for a specific purpose that must be remitted to the district.
- (4) **Donations - designated** are those donations that come to the school from various businesses or the general public for a specific purpose. These funds must be spent in accordance with the original intent. Documentation, such as a donation letter or email, must be kept on file for auditing purposes.
- (5) **Grants/Memorials/Scholarships** are funds received from an organization for a specific purpose. Some common grants include Futures, Kiwanis, PTA mini grants, etc. Memorials are intended to commemorate someone or something. Scholarships are grants to support a student's education, awarded on the basis of academic or other achievement.
- (6) **Sales Tax** is a tax levied on the sale of goods and services that is calculated as a percentage of the purchase price. All sales tax collections must be remitted to the State of Florida. The most common form of sales tax collections is for facility rental from outside organizations. Merchandise purchased for re-sale is subject to sales tax. If sales tax is not paid to the vendor at the time of purchase, sales tax must be collected and paid on gross sales. For more details, refer to the Sales Tax chapter.
- (7) **Student Testing** are funds collected for testing such as SAT, ACT, etc. that must be remitted to a vendor for purchase of testing supplies.
- (8) **Sunshine Club-** schools may establish accounts for transactions that benefit teachers and staff. These accounts customarily receive money from dues collected from staff members and other specified donations. Expenses such as get-well flowers, staff parties and birthday cards may be paid from this fund. Purchases should be within reason and in accordance with IRS Reg. 1.132-6 (de minimis fringes). Non-monetary awards with a fair market value of \$100 or less would normally be considered de minimis. **Monetary gifts such as gift certificates, gift cards or cash do not qualify as de minimis fringes and are prohibited.** All purchases from this account are taxable unless the item(s) is already considered tax exempt.


- v) Trust accounts have been established for the most common classifications and are further defined by sub accounts (see section on “Sub Accounts”).

<b><u>Trusts</u></b>
6000.000 Alumni Association
6050.000 Booster Clubs
6100.000 Business Partnership Advisory
6150.000 Citizenship Collections
6200.000 Copier Account
6250.000 District Reimbursements
6300.000 Donations- Designated
6300.001 Donations- PTA/PTO/PTSA
6350.000 Extended Day Trust
6400.000 Graduation
6450.000 Grants- Futures
6460.000 Grants - Kiwanis
6470.000 Grants - Other
6500.000 Lost and Damaged Textbooks
6550.000 Memorials
6600.000 Payroll Reimbursements
6650.000 PTA/PTO/PTSA Account
6700.000 Sales Tax
6750.000 Scholarships
6800.000 School Advisory Committee (SAC
6850.000 School Improvement
6900.000 Student Testing
6950.000 Sunshine Club

- g) **7000 - General:** This fund type encompasses all other accounts for funds that are to be utilized to benefit the overall welfare of the student body (**student generated**). On rare occasions there may be unique circumstances that substantiate an exception to this rule and general funds are used for a specific group of students. In these situations, documentation must be attached to the transaction, showing that the group benefiting from these funds 1) had no other funds available to cover the cost of the purchase and 2) their expenses are not repeatedly covered by general funds. **Non-student generated funds** can be used for student body as well as staff recognition and other general purposes. Separate sub-accounts are maintained for activities when it is good business practice to separately monitor the financial status of the activity. For ease of determining student generated vs. non-student generated when reviewing financial statements, accounts between 7000-7499 are **student generated** and accounts between 7500-7999 are **non-student generated**.

- i) **Student Generated Accounts** - These funds must be spent for the student body as a whole; they are **not intended for expenditures related to staff recognition, luncheons, or any other personal expenses on staff.**
- (1) **General Operating** are funds to be utilized for the general welfare of the student body.
  - (2) **Donations – Undesignated** are those donations that come to the school from various businesses or the general public, without a specific purpose.
  - (3) **Outside Program Earnings** are funds received from programs such as Box Top, spirit nights at restaurants, toner program, etc., for which the school has to “do” something in order to earn funds.
  - (4) **Picture Commission** is proceeds from the sale of school pictures. Unless the parents are notified in writing that the proceeds may be used for staff recognition, all funds must be utilized for the general welfare of the student body. A separate account, Picture Commission – Advertised, has been established in the non-student generated section to record proceeds where the parent has been notified in writing that the proceeds may be used for staff recognition.
  - (5) **School Store** provides a convenience to the students and the school staff for purchasing items associated with the school’s instructional program and items that contribute to the development of school spirit (ex. school t-shirts). Merchandise purchased for re-sale is subject to sales tax. If sales tax is not paid to the vendor at the time of purchase, sales tax must be collected and paid on gross sales. Inventory shall be maintained at all times, refer to chapter 13 for additional information.
  - (6) **Student IDs/Lockers/Locks/Parking Decals** are funds collected from students for identification cards, rental of lockers/locks and parking decals for the use of high school parking lots.
  - (7) **Vending – Student** are profits earned from food and beverages dispensed through vending machines or other dispensing devices located in an area **not designated as** faculty lounges or workrooms for the exclusive use of teachers and staff. A separate account, Vending – Staff, has been established in the non-student generated section for vending machines or other dispensing devices located in faculty lounges or workrooms for the exclusive use of teachers and staff.
  - (8) **Yearbook** - proceeds from the sale of an annual that commemorates the past year of the school.
- ii) **Non-Student Generated Accounts** – These funds can be used for student body as well as staff recognition and other general school related purposes.

- (1) **Soda Commissions** are the school's share of the district's beverage vending contract distribution, which is dispersed per FTE.
  - (2) **Donations – Principal's Discretion** are those donations that come to the school from various businesses or the general public stating that they are to be spent "at the principal's discretion". The donation must be accompanied by a letter or designation in the memo of the check and kept on file for auditing purposes.
  - (3) **Facility Usage** – Proceeds from the rental of school facilities. Expenditures existing as a result of the rental (custodial services, payroll invoices, district portion of the rental fees, and sales tax) must be paid from these proceeds.
  - (4) **Interest/Service Fees** – Interest earned or service fees due on the school's checking account.
  - (5) **Picture Commission - Advertised** proceeds from the sale of school pictures, where the parents are notified in writing that the proceeds may be used for staff recognition. A separate account, Picture Commission, has been established in the student generated section to record proceeds where the parent has NOT been notified in writing that the proceeds may be used for staff recognition.
  - (6) **Vending – Staff** are profits earned from food and beverages dispensed through vending machines or other dispensing devices located in an area specifically designated as faculty lounges or workrooms for the exclusive use of teachers and staff. A separate account, Vending – Students, has been established in the student generated section for vending machines or other dispensing devices located in an area not designated as faculty lounges or workrooms for the exclusive use of teachers and staff. All purchases from this account are taxable unless the item(s) is already considered tax exempt.
- h) General accounts have been established for the most common classifications and are further defined by sub accounts (see section on "Sub Accounts").

<b><u>General</u></b>	
7000.000 General Operating- Student	 <div data-bbox="1218 1774 1396 1858" style="border: 1px solid black; padding: 5px; display: inline-block;">Student Generated</div>
7000.700 School Wide Field Trip	
7000.800 Donations- Undesignated	
7000.900 School Wide Fundraiser	
7100.000 Outside Program Earnings	
7150.000 Picture Commission	
7200.000 School Store	
7250.000 Student ID's	

7300.000 Student Locker Fees	}	Non-student Generated
7350.000 Student Parking		
7400.000 Vending - Student		
7450.000 Yearbook		
7500.000 General Operating - Staff		
7500.900 Staff Fundraisers		
7550.000 Soda Commissions		
7600.000 Donations - Principal's Discr.		
7650.000 Facility Usage		
7700.000 Interest / Service Fees		
7750.000 Picture Commission- Advertised		
7800.000 Restitution		
7850.000 Transcripts		
7900.000 Vending - Staff		

6. **NSF & Miscellaneous Accounts** – Used for collection of NSF checks and the rare occasion that an error was made by the payroll clerk in processing an employee's payroll which presents an extreme hardship on the employee to wait for the next payroll check cycle. The accounts are a form of clearing accounts and should be zeroed out after a short period of time. Residual balances must be researched and corrected.

<b><u>NSF &amp; Misc.</u></b>	
8000.000 NSF- Guaranteed	
8000.500 NSF- Not Guaranteed	
8100.000 Employee Advance Pay	

7. **Sub Accounts** – Used to further define an account. Also referred to as an account extension. When running the Receipts & Disbursements report by "Detail", sub accounts will appear below the corresponding primary account. The first 299 sub accounts have been reserved for school specific accounts, for example, a specific teacher. The boys/girls designation is mostly for athletic accounts. If a boy/girl designation is not needed for a sport, simply use the .000 extension. The most used sub accounts (field trips, donations, and fundraisers) have been placed at the end, with a large span of numbers in between for additional detail. In some cases event codes eliminate the need for a separate account.

<b><u>Sub Accounts (Extensions)</u></b>	
.001 -	Reserved for School Specific Accounts
.299	
.400	Boys
.401	Boys - Freshman

.402	Boys - JV
.403	Boys - Varsity
.500	Girls
.501	Girls - Freshman
.502	Girls - JV
.503	Girls - Varsity
.600	Advertising
.620	Athletic Passes
.630	Concession
.634	Concession - Boys
.635	Concession - Girls
.640	Equipment Rental
.650	Gate Receipts
.654	Gate Receipts - Boys
.655	Gate Receipts - Girls
.660	Outside Program Earnings (OPE)
.665	Parking - Events
.670	Pay to Participate
.675	Summer Camps
.680	Ticket Sales
.690	Uniforms
.700	Field Trips
.800	Donations
.801	Pay to Participate Donations
.900	Fundraisers

8. **Event Codes** – The Event Code feature is available to capture and report the profit and loss of a particular school event without having to use a separate account. Event data is captured as checks and receipts are entered. Additional event codes can be added.

<b><u>Event Codes</u></b>	
ADVE	Advertising/ Ad Sales
APST	Athletic Pass - Student
APAD	Athletic Pass - Adult
APSR	Athletic Pass - Senior
AWAR	Awards
BANQ	Banquets
BOOK	Book Club- Scholastic
BLDG	Buildings/Grounds Additions

CHIL	Childcare
COMM	Commissions
COMU	Communications
CONC	Concession
COPY	Copying
DEPU	Deputy Service
DIST	District Funds
DON5	Donations \$500+
DONA	Donations
DONS	Donations- Staff Only
DUES	Dues
EQOV	Equipment/Software/AV Over \$750
EQUN	Equipment/Software/AV Under \$750
FEER	Fees, Reduced
FEES	Fees
FINE	Fines
FOOD	Food/Drinks
FUND	Fundraisers
GATE	Gate Funds
GIFT	Gifts/Flowers
GRAN	Grants
INST	Instructional Materials
INSU	Insurance
INTE	Interest
LIBR	Library Books
LOSD	Lost or Damaged
MISC	Miscellaneous
OBLI	Obligation
OFFI	Officiating
POST	Postage
PROG	Outside Program Earnings
RSTA	Recognition - Staff
RSTU	Recognition - Student
REFS	Refunds
REGI	Registration
REIM	Reimbursement
REMA	Repairs/Maintenance
RENT	Rental
SALA	Salary Reim to District
SCHO	Scholarships
SERV	Services



SUPA	Supplies - Athletic
SUPC	Supplies - Custodial
SUPG	Supplies - General
SUPO	Supplies - Office
SUPS	Supplies - Student
TRAN	Transportation
TRAV	Travel
TRIP	Field Trip
UNIF	Uniforms
VEND	Vending
VOCA	Vocational
YEAR	Yearbook

9. **Account Reporting** – By establishing the chart of accounts as shown above, the following types of reporting can be utilized.

a) **Series** – Determined by the first digit in the account number.

#### **Example of “Series” Reporting**

New Account Number	Balance
1000.000 – Athletics - General	3,500
1000.010 – Athletics – Pay to Participate	4,000
1 000.000 - Baseball	1,500
1400.403 – Football – Varsity	5,000
<b>Series 1 Total</b>	<b>14,000</b>

Report will look like this:	Balance
<b>Series 1 Total (Athletics)</b>	<b>14,000</b>
<b>Series 2 Total (Music)</b>	<b>10,000</b>
<b>Series 3 Total (Classes)</b>	<b>1,500</b>
<b>Total Accounts</b>	<b>25,500</b>


- b) **Summary** – All accounts sharing a primary account number (the full account without the extension) will combine to give a net total.

**Example of “Summary” Reporting**

New Account Number	Balance
1000.000 - Athletics - General	3,500
1000.010 - Athletics – Pay to Participate	4,000
1100.000 - Baseball	1,500
1400.403 – Football – Varsity	5,000
<b>Series 1 Total</b>	<b>14,000</b>

Report will look like this:	Balance
<b>1000.000 – Athletics – General</b>	<b>7,500</b>
<b>1100.000 - Baseball</b>	<b>1,500</b>
<b>1400.000 - Football</b>	<b>5,000</b>
<b>000 Sub Accounts Total</b>	<b>14,000</b>



- c) **Detail** – Sub accounts (accounts with extensions) will appear below the corresponding primary account.

**Example of “Detail” Reporting**

New Account Number	Balance
1000.000 - Athletics - General	3,500
1000.010 - Athletics – Pay to Participate	4,000
1100.000 - Baseball	1,500
1400.403 – Football – Varsity	5,000
<b>Series 1 Total</b>	<b>14,000</b>

Report will look like this:	Balance
1000.000 – Athletics - General	3,500
1000.010 – Athletics – Pay to Participate	4,000
<b>1000 sub accounts total</b>	<b>7,500</b>
1100.000 - Baseball	1,500
1400.403 – Football – Varsity	5,000
<b>Total for Series 1</b>	<b>14,000</b>



Sub-total  
added for  
primary account

# Chapter 3

## School-Based Organizations

The School Board encourages community members to form School-Based Organizations (SBO). These organizations support individual schools or activities at a school. Examples of such organizations include the PTA and booster clubs. SBO's fall into two possible categories, the first being where funds are held in internal accounts and the second being where funds are held in a separate bank account. These guidelines are set forth in School Board Policy #719, Internal Accounts.

### 1. **Guidelines for all SBOs:**

- a) The School Board authorizes principals to give written permission to SBOs to use the name, logo, mascot or trademark of their school as part of the SBO's name or in its fundraising or other activities. The principal will give written permission prior to the beginning of each school year and maintain a list of authorized SBOs.
- b) The principal must be provided notice of all SBO activities in advance. Such activities must be beneficial to students, volunteers, employees of the school, or the school itself and will not conflict with programs administered by the School Board. All activities on campus or during school hours must have approval of the principal and in accordance with School Board Policy 705, Community Use of School Facilities.
- c) The SBO will immediately report any allegations of misappropriation or misuse of funds to law enforcement and will notify the principal in writing of such reports.
- d) The principal may revoke the authorization to use the school's name, logo, mascot, or trademark if the principal determines that the SBO has failed to comply with district policies.
  - i) The principal will notify the SBO in writing of the reason for the revocation.
  - ii) The SBO may appeal the revocation to the Superintendent or designee whose decision will be final.
  - iii) The appeal must be filed in writing with the Superintendent or designee no later than five business days from the date of the principal's letter.
- e) In the event an SBO's authorization to use the school's name, logo, mascot or trademark is revoked:
  - i) The SBO will within three business days of the final decision provide a complete accounting of all funds.
  - ii) The SBO will amend its articles of incorporation and by-laws as soon as practicable to change its name so as not to indicate any affiliation with the school.

- iii) Thereafter the SBO will not use the name, logo, mascot or trademark of the school in any of its fundraising or other activities.
- iv) The principal will immediately notify the liability insurance carrier for the SBO about the revocation.
- f) All non-employee officers of the SBO will be registered volunteers with the school board and all members are encouraged to become registered volunteers.
- g) Supplements paid to School Board employees may not be made in excess of the School Board approved compensation schedules.
- h) An SBO may not make payments directly to School Board employees for services included in their job descriptions.
- i) Any funds provided for payments to School Board employees must be processed through the district's payroll system, including all applicable taxes and related benefits, and be in accordance with School Board policies, the relevant collective bargaining agreement and district procedures. Employees receiving an hourly rate for supplemental duties must be paid in accordance with the Fair Labor Standards Act requirements. Any internal fund accounts used for the payment of supplements and benefits must be remitted to the district.

2. **Requirements for an SBO to have a separate bank account:** In addition to the above guidelines, an SBO that wishes to have a separate bank account must also comply with the following requirements:

- a) The SBO must be incorporated as a not-for-profit corporation under Florida law and maintain an active status with the Florida Department of State. The SBO will provide the principal with a copy of the SBO's Uniform Business Report reflecting that the corporation has maintained its current status. The report will be provided to the principal no later than September 15 of each year. The only exception to this is when a PTA/PTSA is part of the County Council of PTAs (see below).
- b) When a PTA/PTSA is part of the County Council of PTAs, separate incorporation is not required, as long as the County Council of PTAs is maintained as a not-for-profit corporation.
- c) The SBO will provide the principal with the organization's federal tax identification number.
- d) The SBO will not use the school board federal tax identification number or the School Board's sales tax exemption certificate number or any other number assigned to the School Board. The SBO will be responsible for proper filing of all tax forms and payment of fees to maintain exempt status and payment of any other taxes that may be due.

- e) The SBO will use a fiscal year that begins July 1 and ends June 30.
- f) The SBO will purchase general liability insurance with a minimum amount of one million dollars (\$1,000,000) to protect the entity against claims resulting from damage or injury resulting from any act or omission of any school-supported entity. The SBO will name the school district as an additional insured and provide the principal a copy of the proof of insurance.
- g) The SBO will provide the principal with a copy of its budget (including revenues and expenditures), and tentative fundraising plans at the beginning of each school year.
- h) The SBO will provide the principal an annual financial statement for the previous year no later than the beginning of classes each year.
- i) The SBO will maintain proper internal financial controls. There will be a clear delineation between the school and the SBO with respect to internal controls and custody of money.
- j) School Board employees cannot handle money that is collected for an SBO fundraising activity during normal working hours. In addition to the employee's regular work schedule, normal working hours include hours worked pursuant to an agreement with the principal and for which additional compensation is received.
- k) Officers who are school board employees must maintain fidelity bond insurance at a minimum of \$100,000 for the school board employees.
- l) With the principal's permission, school-related organizations may collect funds on campus for their own accounts before or after the students' day or during lunch.
- m) Members of the organization will not hold themselves out as an agent or representative of the school, the school board or of the school system.
- n) No person may solicit funds in a manner implying that such funds will become property of the school unless such funds are deposited directly in internal accounts.
- o) For accuracy in determining the actual cost of a program, all uniforms, equipment, training camps, and other program purchases should flow through internal accounts. When practicable, outside SBOs should consider donating the funds needed directly into the internal accounts. These donations can either be designated as a general contribution for the particular activity, or restricted for a specific purpose (ex. uniforms, equipment, training camps, etc.).
- p) Transactions between SBO and Internal Accounts : Checks should not be written to an SBO. The SBO should donate funds to the school to make purchases. Any

unused grant or donation funds should be redirected by the SBO by vote rather than returning the funds

### 3. **Principal's Responsibilities:**

- a) It is recommended that at the beginning of each school year the principal should meet with all SBOs, and their related teachers/sponsors, to receive these groups' required reports and to communicate current laws, policies, and procedures with regards to SBO-related issues.
- b) Principals shall have on file for each SBO, and updated each school year, copies of the following:
  - i) A list of all authorized SBOs.
  - ii) Documentation showing written permission to SBO to use the name, logo, mascot or trademark of the school as part of the SBO's name or in its fundraising or other activities.
  - iii) If applicable, documentation showing written revocation of the above authorization.
- c) For SBOs that meet the requirements to have a separate bank account, the principal shall have on file the following additional items:
  - i) The SBO's Uniform Business Report reflecting that the corporation has maintained its current status. This report must be provided to the principal no later than September 15 of each year. The only exception to this is when a PTA/PTSA is part of the County Council of PTAs.
  - ii) The SBO's federal tax identification number. This cannot be the same number as the school district (59-6000884) as the SBO is considered a separate entity.
  - iii) Proof of general liability insurance with a minimum amount of one million dollars (\$1,000,000) naming the school district as an additional insured.
  - iv) Copy of the SBO's budget for the current school year (including revenues and expenditures) and tentative fundraising plan. This should be submitted at the beginning of the school year.
  - v) Copy of the SBO's annual financial statement for the previous year, which should be submitted no later than the beginning of classes each year.

- vi) Outside SBO donations of cash, goods, and services of \$500 or more must be approved and acknowledge by the School Board (see Chapter 14 – Donations/Gifts/Grants).

# Chapter 4

## Control of Cash Resources

This procedure details the documentation and approvals necessary for the control of cash resources, the establishment of internal banking accounts, and the reporting of such accounts. For detailed “how to” steps, please refer to the School Funds Online School User’s Guide produced by TRA. In the SFO software, choose Help from the toolbar and then select Manual.

### 1. **Bank Accounts:**

- a) Depositories (banks) in which the internal fund accounts are kept must be in a qualified public depository to be covered by Florida’s Public Deposits Program, a statewide collateralization program that protects public deposits. This program protects public depositors from loss in the absence of negligence, malfeasance, misfeasance, or nonfeasance on the part of the public depositor or on the part of his or her agents or employees. To be covered by the program, schools must do the following:
  - i) Ensure that funds are placed in a financial institution designated as a qualified public depository. Refer to the Active Qualified Public Depository List at <https://apps.fldfs.com/CAP Web/PublicDeposits /ActiveQPDDisplayList .aspx>
  - ii) Ensure that the account name on deposit is sufficient to identify it as a Florida public deposit.
  - iii) At the time of opening a public deposit account, execute the Public Deposit Identification and Acknowledgement Form with the qualified public depository. Retain a copy and send the original to the Finance Department. The form can be obtained from the Finance Department’s website.
  - iv) When there is a merger, acquisition, name change, or other event which changes the account name, account number, or name of the qualified public depository, execute a replacement public deposit identification and acknowledgement form. This form can be obtained from the Finance Department’s website.
  - v) Move and close public deposit accounts when an institution is not included in the authorized list of qualified public depositories or is shown as withdrawing.
  - vi) For a qualified public depository that has been declared to be in default or insolvent, notify the Chief Financial Officer immediately after receiving notice of the default and submit the following within 30 days after the date of official notification:

- (1) The Public Deposit Claim Form and Agreement



- (2) A completed Public Deposits Identification and Acknowledgement Form for each account.
- vii) Annually, the Finance Department confirms that public deposit information as of the close of business on September 30 has been provided by each qualified public depository and is in agreement with the district's records. The following information is requested from qualified public depositories on or before October 5<sup>th</sup>:
- (1) Federal employer identification number of the qualified public depository
  - (2) Name on the deposit account record
  - (3) Federal employer identification number on the deposit account record
  - (4) Account number
  - (5) Account type
  - (6) Account balance
- viii) The Finance Department submits the Public Depositor Annual Report to the Chief Financial Officer by November 3 for all district level and school bank accounts.
- b) Each school shall have only one checking account, which shall be entitled:
- School Board of Volusia County, Florida  
(School Name)
- c) The above account title must be imprinted on all internal fund checks and deposit slips. In addition, the following statement must appear on all checks:
- "Void after 90 days"
- d) Savings or investment accounts shall be titled in the same manner as above and must adhere to School Board Policy 715 - Investments.
- e) **Opening a New Bank Account:** To open an account:
- i) Send a memo or an email from the principal to the Finance Department. Include the following information:
    - (1) Date
    - (2) Name of the school
    - (3) Name of the bank where the account will be located
    - (4) Type of account(s)
    - (5) Authorized signers and job titles (must have at least two)
    - (6) If changing banks, clearly identify the current and proposed bank
  - ii) After the school has secured permission from the Finance Department to open a new account, the principal or designee may then go to the bank and complete the necessary paperwork.

- iii) Execute the Public Deposit Identification and Acknowledgement Form with the qualified public depository. Retain a copy and send the original to the Finance Department.
- iv) A Bank Mail Release Authorization form for CHECKredi must be completed and sent to CHECKredi (see Non-Sufficient Funds (NSF) Checks guidelines). Upon completion, retain a copy and send the original to the Finance Department.
- f) **Deposit slips and deposit stamps** should be ordered through Transource. A Transource order form, available on the Finance website, must be completed and emailed to [service@transource.cc](mailto:service@transource.cc). The first time you place an order for your school bank account, you must also include a copy of your bank account MICR specification sheet. This form can be obtained from your bank. Do not include any credit card information in your email. Make sure to include your phone contact information, as Transource will need to contact you for payment information. The school is charged for these items via internal accounts purchasing card.
- g) **Armored Pickup Supplies** are free (no charge). Bank bags must be ordered from the VCS warehouse (item#09005- deposit bags).
- h) **Checks** Schools that do not participate in the Centralized Bookkeeping program must order check stock through SFO at [supplies.schoolcash.com](http://supplies.schoolcash.com). Click on the US flag, under New Users, type a username and password, confirm the password and click continue. Fill in each field accordingly, and at the bottom choose School Funds. Using the navigation to the left of the screen, click on laser checks by choosing the Standard option LC 999. Type in the information for each field and it will update the proof on the right. If your school would like a logo printed on the forms, either upload the logo or click Select to choose from a variety of stock logos. If you upload a logo, check the box that says "Add this file to My Library" the logo will be saved in your library and you can add it to other products. Checks & Deposits: Under routing and account number you are prompted to upload a copy of a check, deposit or a MICR sheet. This will only be required for the first order, and the information will remain on file for future reorders. If you need to change the account or routing number, email [supplies@kevgroup.com](mailto:supplies@kevgroup.com) Attn: Jodie with the information. During checkout, the shipping cost will be calculated and displayed based on actual UPS ground rates. If you are unable to checkout, it is because you have not sent in your W-9 tax exemption email this to [supplies@kevgroup.com](mailto:supplies@kevgroup.com). Select the option to pay by credit card and use your Internal Accounts purchasing card. Be sure to use your school's "Ship To" and "Bill To" name and address. You will receive an emailed order confirmation and electronic invoice. If you need assistance, please email [supplies@kevgroup.com](mailto:supplies@kevgroup.com) and include your name and phone number. Jodie Holman- Supplies Forms and Support Management- Phone: 800.553.9220 or 910.304.2316, Email: [supplies@kevgroup.com](mailto:supplies@kevgroup.com), Web: [supplies.schoolcash.com](http://supplies.schoolcash.com).

- i) **Receipts** can be printed on plain paper or perforated paper.
- j) **Closing/Changing Bank Accounts:** After a school has secured permission from the Finance Department to change banking institutions and all checks have cleared the old account:
  - i) Contact Finance for instructions on recording bank transfer entries in School Funds Online (SFO).
  - ii) A Bank Mail Release Authorization form for CHECKredi must be completed and sent to CHECKredi (see Non-Sufficient Funds (NSF) Checks guidelines). Upon completion, retain a copy and send the original to the new bank.
  - iii) Online School Payments (OSP) must be updated with the current bank account information. Contact Finance to coordinate this process.
  - iv) Your bank may have additional requirements for closing the account, such as providing a letter requesting the account be closed that is signed by two authorized signers.
  - v) Any remaining checks from a closed account should be shredded by the bookkeeper, in the presence of another VCS employee. The destroyed checks should be documented via email or on school letterhead, including the bank name, account number and destroyed check numbers of the closed account. The email/letter must be kept on file for audit purposes.
- k) **Authorized Signature Guidelines:**
  - i) Each account shall have at least two authorized check signers.
    - (1) The principal or an authorized administrator and the bookkeeper.
    - (2) One of the check signers must be an administrator.
    - (3) Two persons authorized to sign must manually sign every check. Finance uses a check writing software for the Centralized Bookkeeping schools, which includes a digital signature of both the Superintendent and a designated district level Administrator.
  - ii) The names of the signers shall be kept on file at the school. Under no circumstances shall checks be pre-signed.
  - iii) Facsimile signatures are strictly prohibited. Finance uses a check writing software for the Centralized Bookkeeping schools, which includes a digital signature of both the Superintendent and Chief Financial Officer.
- l) **Changing Authorized Signers:** To add, delete, or change the names of individuals who are authorized signers on any of your bank accounts, contact your bank to obtain the necessary paperwork. The names of the signers shall be kept

on file at the school. Finance will facilitate bank signature updates for schools that participate in the Centralized Bookkeeping program.

## 2. **Counterfeit Money:**

- a) It is the school's responsibility to report counterfeit bills if identified before sending the deposit to the bank.
- b) Use of counterfeit pens (available at Office Depot) are recommended when collecting large bills.
- c) If identified at the time of collections, report any counterfeit bills to your local police department. Their phone number can be found on the inside front page of your local telephone directory.
- d) Law enforcement agencies, banks and cash processors will submit suspected counterfeit currency to the Secret Service.

## 3. **Check Controls:**

- a) Bank account balances should be monitored in School Funds Online (SFO) on a daily basis to ensure adequate available balances. See "Investments" chapter 5 for instructions on transferring funds between investment and checking accounts.
- b) Unused check stock shall be secured in a fire-retardant area (safe).
- c) It is recommended that only a one-year supply of checks be purchased at a time.
- d) **Checks** Schools that do not participate in the Centralized Bookkeeping program must order check stock through SFO at [supplies.schoolcash.com](http://supplies.schoolcash.com). Click on the US flag, under New Users, type a username and password, confirm the password and click continue. Fill in each field accordingly, and at the bottom choose School Funds. Using the navigation to the left of the screen, click on laser checks by choosing the Standard option LC 999. Type in the information for each field and it will update the proof on the right. If your school would like a logo printed on the forms, either upload the logo or click Select to choose from a variety of stock logos. If you upload a logo, check the box that says "Add this file to My Library" the logo will be saved in your library and you can add it to other products. Checks & Deposits: Under routing and account number you are prompted to upload a copy of a check, deposit or a MICR sheet. This will only be required for the first order, and the information will remain on file for future reorders. If you need to change the account or routing number, email [supplies@kevgroup](mailto:supplies@kevgroup.com) Attn: Jodie with the information. During checkout, the shipping cost will be calculated and displayed based on actual UPS ground rates. If you are unable to checkout, it is because you have not sent in your W-9 tax exemption email this to [supplies@kevgroup.com](mailto:supplies@kevgroup.com). Select the option to pay by credit card and use your Internal Accounts purchasing card. Be sure to use your school's "Ship To" and "Bill To" name and address. You will receive an emailed order confirmation and

electronic invoice. If you need assistance, please email [supplies@kevgroup.com](mailto:supplies@kevgroup.com) and include your name and phone number. Jodie Holman- Supplies Forms and Support Management- Phone: 800.553.9220 or 910.304.2316, Email: [supplies@kevgroup.com](mailto:supplies@kevgroup.com), Web: [supplies.schoolcash.com](http://supplies.schoolcash.com).

- e) Erasures or alterations of a check are prohibited. When an error is made in processing a check, or for some reason the document is spoiled, it shall be marked "VOID", the signature section of the check properly defaced and a new check prepared. All voided/spoiled checks must be retained and filed in numerical order with the canceled checks (if applicable).

4. **Non-Sufficient Fund (NSF) Checks:** The District has contracted with CHECKredi, a company specializing in the collection of returned checks at no cost to the school or district.

- a) At inception, each school filled out a form requesting that their bank send insufficient fund notices to CHECKredi. These forms were distributed to the banks by CHECKredi.
- b) The school receives 100% of face value of all returned checks collected by CHECKredi. Any returned checks remaining outstanding for over one year should be written off. Finance will assist with this write off process during yearend close.
- c) Checks MUST have the following information to be accepted. If not part of the imprint, the maker should write it on the check:
  - i) Maker's name (no starter checks – name must be preprinted on the check)
  - ii) Maker's physical address
  - iii) Maker's phone number (including area code)
- d) Although not required, it is extremely helpful to have the student's alpha id or name listed in the memo line of the check for tracking purposes.
- e) All NSF notifications are routed directly from the bank to CHECKredi.
- f) DO NOT ACCEPT PAYMENT for any NSF checks. Direct the maker to CHECKredi under Parents page of the VCS website or directly to CHECKredi at 877-524-7334.
- g) If the bank erroneously routes the NSF notification to your school, DO NOT ACCEPT PAYMENT FOR THE CHECK. Contact the Finance Department immediately for handling instructions.
- h) Weekly, the Finance Department receives a Report of New Worthless Checks by school from CHECKredi's on-line system.
- i) The Finance Department immediately posts the worthless checks as a journal entry to the NSF Guaranteed account. Reference is made to the check number and payee to make it easier to find when payment is received.

- j) The Returned Check Journal Entries are included in the monthly bank reconciliation packet that is mailed to each school's Principal. Once signed by the Principal, these journal entries should be filed with the bank reconciliation reports for future reference.
  - k) For all NSF notifications, CHECKredi mails a check to your school along with a detailed report totaling the check amount.
    - i) NSF notifications received by CHECKredi between the 1<sup>st</sup> and 15<sup>th</sup> of the month are paid the following month on the 1<sup>st</sup>. NSF notifications received by CHECKredi between the 16<sup>th</sup> and last day of the month are paid the following month on the 15<sup>th</sup>.
    - ii) Process a journal entry in SFO to record the deposit of the CHECKredi reimbursement check. Refer the School Funds Online user's manual for detailed instructions on recording returned check journal entries.
    - iii) Complete a separate deposit slip for this check and deposit into your checking account. The CHECKredi detailed report is to be attached to the Returned Check Journal Entry Proof Sheet for auditing purposes. Once signed by the Principal, these journal entries should be filed for future reference.
  - l) The bookkeeper should check the balance due regularly. Contact the Finance Department regarding any payments not reimbursed.
  - m) Any returned checks remaining outstanding for over one year should be written off at yearend. Finance will assist with this write off process during yearend close.
5. **Purchasing Cards:** Since the payment to the purchasing card bank is made by the Finance Department, bookkeepers are authorized to use the purchasing card (with the Principal's permission).
6. **Change Fund:** An amount of money obtained by issuing a check to a designated individual for the purpose of making change for a specific event.
- a) Establishment of Change Funds (also known as Gate Change)
    - i) The principal is authorized to establish a change fund(s) for appropriate staff members. The principal shall determine if a fund or an increase is warranted based upon the purpose that is provided. Requests for such fund(s) shall be made via a purchase requisition. The amount of the change fund established shall coincide to the anticipated use for events/seasons.
    - ii) Email Finance a request to enter a one-time vendor/refund check in SFO made payable to the change fund custodian (employee). Please note that change fund checks should not be made payable to the Principal or Bookkeeper, as they are signers on the bank account.

- iii) Enter a check in SFO charging account #0100.400 (Change Fund). It will appear on the Account History Report as a negative expenditure because it is an asset account. The current balance of the Change Fund account will be a positive amount.

b) Managing Change Funds

- i) The change fund(s) must be retained in a locked box and kept in a secure location when not in use. These funds shall be accounted for separately from all other funds maintained.
- ii) At no time shall these funds be used as a loan or advancement to any organization or person, including the cashing of personal checks.
- iii) Upon receipt of money from activities utilizing change funds, procedures are as follows:
  - (1) Count out the initial change fund money
  - (2) Separate these funds from the actual revenues collected
  - (3) Issue a receipt in SFO to the employee returning the change fund and deposit it back to account #0100.400 (Change Fund).
- iv) Any gate change should be returned after each event/season to ensure that funds do not remain idle and are properly invested as required by law. It is recommended that prior to winter break, at least half of change fund(s) issued to the activity director be re-deposited. Sound business practices and good judgment shall dictate the timing of re-depositing the change funds.
- v) All change funds must be turned in at the end of the school year and change fund accounts shall have a zero balance before the fiscal year end. A new request should be made for change funds at the beginning of the school year for those activities that require an ongoing change fund.
- vi) For those sites where the funds are held for a time period of six months to one year, the cash on hand must be counted periodically under strict dual control and the following documentation shall be maintained and available for audit:
  - (1) Name of Faculty or staff maintaining the change fund
  - (2) Change fund account number
  - (3) Date of count
  - (4) Amount counted
  - (5) Signature of each counter (minimum of two, one being the bookkeeper or an administrator).

7. **Transfers:** A transfer is the process of moving funds from one activity account to another. These transfers do not affect cash accounts.

- a. The principal shall have the authority to make normal routing transfers and close inactive accounts, provided that the account is not currently needed, has been inactive for six months and no instructions were left for the disposition of funds.
- b. A transfer that represents a shifting of funds to a purpose other than for which they were collected must be approved in advance, in writing by the Superintendent or designee.

Refer to the School Funds Online user's manual for detailed instructions on recording transfers.

8. **Journal Entries:** Journal entries are adjustments that reduce or increase cash and fund accounts. Most journal entries are processed by the Finance Department, with the exception of returned checks reimbursements, transfers, event code edit and import disbursements (purchasing card transactions), which are recorded by the bookkeeper at each school. Refer to Chapter 11 – Journal Entries for further details.

9. **Segregation of Duties:** A strong internal control system provides reasonable assurance that the receipt and disposition of Internal Funds are effectively and efficiently safeguarded against loss and are being managed in accordance with federal, state, and district laws and regulations. Limited personnel make segregation of duties (having more than one person required to complete a task) a challenge.

- a) The ultimate fiduciary responsibility for each school's Internal Funds is delegated by the district to the school Principal. Principals must ensure that the responsibility for actually performing fiscal duties is not delegated to a bookkeeper without proper oversight supervision.
- b) To help schools create a segregation of duties, the Finance Department prepares the monthly bank reconciliation for all the schools' Internal Funds, prepares cash adjusting entries, reviews all purchasing card transactions, and maintains the vendor file and the chart of accounts.
- c) The district recognizes that the school's ability to fully segregate duties is hindered by limited qualified personnel. However, no one individual should be able to record a transaction in the accounting records and maintain custody of the asset resulting from that transaction. For example, someone other than the bookkeeper should be responsible for the collection of funds and writing individual receipts since the bookkeeper is responsible for recording the transaction in the accounting records. The district recommends adjustments to the segregation of duties to mitigate and/or lessen the inherent risk associated with delegating most financial duties to a single individual.



- d) Each school shall designate a staff member as the backup to the Bookkeeper in the event of their absence. The backup will be responsible for accepting and verifying funds collected by staff, preparing daily deposits for pickup and the issuance of the Internal Accounts purchasing card. If the Bookkeeper is out for an indefinite period of time due to unforeseen circumstances, Finance will provide the backup Bookkeeper with an in-depth training session, covering the Internal Accounts software programs and procedures. When filling this role, the Bookkeeper's backup should not be taking collections directly from students and writing receipts since the Bookkeeper is responsible for verifying collections, preparing deposits and recording the transaction in the accounting records.

10. **Theft:**

- a) In the event of theft regarding money or merchandise, a police report shall be completed. A copy of the police report shall be submitted to the bookkeeper to keep on file for future reference.

# Chapter 5

## Investments

This procedure details the parameters for the prudent management of public funds, the availability of funds when needed, and an investment return competitive with comparable funds and financial market indices.

1. Funds which are temporarily idle shall, as required by law, be invested pursuant to School Board Policy 715.
2. The Finance Department has established procedures allowing schools to invest their internal funds at the District level. The District's investment portfolio is managed in consultation with PFM Asset Management LLC, a qualified investment management firm, and investment options are continually evaluated.
3. School Board Policy 715 prioritizes the primary objectives of investment activities as:
  - a) Safety of principal - Investment transactions shall seek to keep capital losses at a minimum, whether they are from securities defaults or erosion of market value. To attain this objective, diversification is required in order that potential losses on individual securities do not exceed the income generated from the remainder of the portfolio.
  - b) Maintenance of liquidity - The portfolios shall be managed in such a manner that funds are available to meet reasonably anticipated cash flow requirements in an orderly manner. Periodic cash flow analyses will be completed in order to ensure that the portfolios are positioned to provide sufficient liquidity.
  - c) Return on investment - Investment portfolios shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity objectives described above. The core of investments is limited to relatively low risk securities in anticipation of earning a fair return relative to the risk being assumed.
4. **Investing at the District Level:** To invest funds, the bookkeeper sends a check made payable to the "School District of Volusia County" to the Finance Department with the investment memo signed by the Principal authorizing the investment. The memo can be found on the Finance Department's website under "Internal Accounts" labeled "Investment Memo – Deposit".

- a) The memo shall include the school's name, amount to be invested, and if your school has more than one investment account, the name of the account or account number. If the investment is for a new account, please indicate the new name.
  - b) Enter a check in SFO, made payable to the district (Volusia County Schools- R), charging the Investment account (0200.000). It will appear on the Account History Report as a negative expenditure because it is an asset account.
  - c) The Finance Department will deposit the school's check and combine the funds with the District's portfolio.
  - d) Interest is calculated and distributed based on the weighted average daily balance method. Some investments pay interest monthly (e.g. public funds money market), while others (such as securities) pay interest every six months.
  - e) The Finance Department prints and distributes a monthly statement to each school investing funds at the District level. The statement will reflect any current deposits (including interest) and withdrawals. The bookkeeper shall verify that the balance per the statement agrees with the investment account balance in School Funds Online (SFO). Discrepancies with internal account records should be brought to the Finance Department's attention immediately.
5. To withdraw funds from the District level, the principal shall sign and send a memo to the Finance Department requesting a return of investment. The memo can be found on the Finance Department's website under "Internal Accounts" labeled "Investment Memo – Withdrawal". Include the school name, amount requested, and if your school has more than one investment account, the name of the account or account number.
- a) The Finance Department will send a check for the requested amount to the school upon receipt of the request.
  - b) Once the check is received, the bookkeeper will enter a receipt in SFO, using Volusia County Schools as the receiptee, applying it to the Investment account (0200.000). Print and post the receipt and corresponding deposit in SFO. Complete a separate deposit slip and bag for deposit to the school's checking account. It will appear on the Account History Report as a negative receipt because it is an asset account.
  - c) The monthly investment statement distributed by the Finance Department will reflect the withdrawal. Discrepancies with internal account records should be brought to the Finance Department's attention immediately.
6. **Investing Through Outside Sources:** If your school decides to invest in funds outside of the District's portfolio, School Board Policy 715 ***must*** be adhered to. The Principal shall notify the Finance Department that funds are being invested through an outside source.
- a) Ask to speak to someone in the bank's public funds department at the bank.

- b) Supply a copy of School Board Policy 715 to the bank to ensure that the investment choice adheres to these guidelines. The policy can be printed from the District website.
  - c) Execute a Public Deposit Identification and Acknowledgement Form and obtain acknowledgement of receipt on the form from the bank. This form can be printed from the Finance Department's website under "Internal Accounts". Retain a copy and send the original to the Finance Department. The form is mandatory for filing a claim with the State in the event of a default or insolvency of the qualified public depository (see details in Chapter 4 – Control of Cash Resources – Bank Accounts).
  - d) Remember, the higher interest rates posted by local banks are usually for consumer accounts (non-collateralized), not public funds accounts. All public funds must be collateralized.
  - e) The monthly statement for the investment account must be sent to the Finance Department to be reconciled.
7. Interest on investments shall be placed in account 7700.000 Interest/Service Fees –, unless otherwise specified.

# Chapter 6

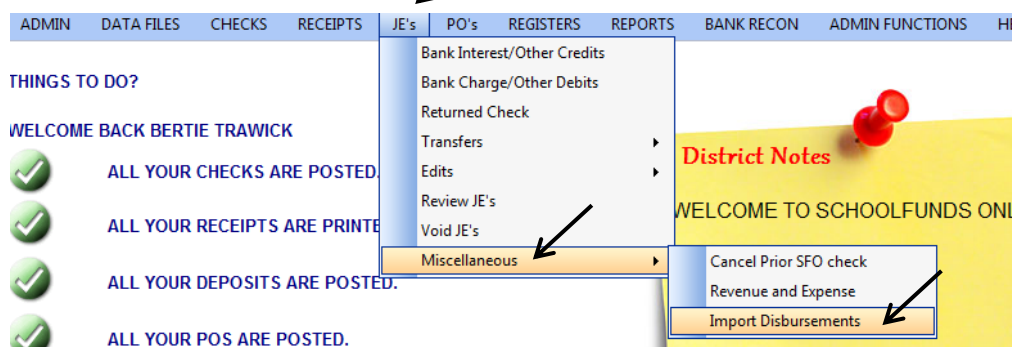
## Imported Purchasing Card Transactions

This procedure explains the process used to import purchasing card transactions from the Works System into School Funds Online (SFO) as a journal entry. For more detailed information regarding the purchasing card, please refer to the Purchasing Card User Manual, which can be obtained from Purchasing's website.

1. Works, the district's online purchasing card system, imports purchasing card transactions directly from the bank on a daily basis.
2. The bookkeeper attaches receipts, adds any necessary descriptions, and assigns an account coding to each transaction in Works. The account coding line consists of 4 fields with drop down lists. The first field will automatically default to the school's 3 digit organization number, which is assigned to the corresponding card record. The second field is the primary account (first 4 digits of the account number). The third field is the sub account (last 3 digit of the account number). The fourth field is for the event code associated with the transaction.
3. The Finance Department imports approved transactions from Works into School Funds Online (SFO) as a journal entry. Due to the timing of server communications between the two programs, transactions are imported into SFO two days after they are approved in Works. An approved transaction is a transaction that has been fully processed by the bookkeeper (receipts attached, descriptions added, and account coding & event codes assigned) and reviewed and approved by Finance.

#### 4. **Posting Pcard Transactions in SFO:**

- a) In SFO, choose JE's > Miscellaneous > Import Disbursements as shown below:



- b) Review all transactions for accuracy. If changes are necessary, click Edit. If no changes are needed, either click on the Select All button or click on each transaction under the Post column and then click the Post button.

ADMIN DATA FILES CHECKS RECEIPTS JE's PO's REGISTERS REPORTS BANK RECON ADMIN FUNCTIONS HELP						
<a href="#">Select all</a> <a href="#">Deselect all</a> <a href="#">Post</a> <a href="#">Stop</a>						
Post	Date	Account	Amount	Description	Event Code	
<input type="checkbox"/>	7/1/2013	7000.900 School Wide Fundraiser	\$150.96	\$124 990213422 LELOS BBQ - RECOGNITION LUNCHEON FO	Recognition - Staff	<a href="#">Edit</a>
<input type="checkbox"/>	7/1/2013	7000.900 School Wide Fundraiser	\$30.00	\$124 990213423 LELOS BBQ - APPRECIATION/	Recognition - Staff	<a href="#">Edit</a>
<input type="checkbox"/>	7/5/2013	7000.900 School Wide Fundraiser	\$154.00	3 CALENDAR WIZ CALENDAR W	Supplies - Office	<a href="#">Edit</a>
<input type="checkbox"/>	7/5/2013	7000.900 School Wide Fundraiser	\$118.60	4	Supplies - Office	<a href="#">Edit</a>
<input type="checkbox"/>	7/12/2013	7000.900 School Wide Fundraiser	\$242.50	VISTAPRINT VistaPrint.com - NAME TAGS	Repairs/Maintenance	<a href="#">Edit</a>
				\$124 990214002 THE HOME DEPOT 6323 - ITEMS FOR PRE		

Either select transactions individually or click on the Select All

Total \$696.06

If changes are needed, click Edit

- c) Transactions will post to the individual accounts and the total will post to the offset account – 0900.000 Accounts Payable – Pcard. **This is the account you will use when issuing the reimbursement check back to the district.**

<a href="#">Save New</a> <a href="#">Update</a> <a href="#">Delete</a> <a href="#">Clear</a>							
GLAccount	Type	Description	Status	Manager	Beg Year Bal.	Beg Month Bal.	Curr Balance
0100.400	Asset	Change Fund	Active		\$0.00	\$0.00	\$600.00
0200.000	Asset	Investments Held at Distr	Active				
0900.000	Asset	Accounts Payable - PCard	Active		\$0.00	(\$696.06)	(\$696.06)
0999.000	Net	Accounts Payable	Active		\$0.00	\$0.00	\$0.00
1000.000	Net	Athletics-General	Active				
1000.607	Net	Athletics - Pay to Partic	Active		\$0.00	\$75.00	(\$4,025.00)

- d) To see the transactions that have posted directly to the individual accounts, choose Reports > Accounts > Account History and select the account to view. Click on the Generate Report button. The example below shows the first two transactions from above that posted to account 7000.900:

<a href="#">1</a> of 1         Export to the selected format         Export									
Beg. Year Balance		Receipts YTD		Disbursements YTD		Transfers YTD		Enc. Outstanding	
\$700.30		\$0.00		\$180.96		\$0.00		\$0.00	
Date	Type	Ref.	Vendor/Receiptee	Description	Received	Transferred	Encumbered	Liquidated	Expended
7/1/2013	Rev/Exp	161		8124 990213422	\$0.00	\$0.00	\$0.00	\$0.00	\$150.96
7/1/2013	Rev/Exp	162		8124 990213423	\$0.00	\$0.00	\$0.00	\$0.00	\$30.00
					\$0.00	\$0.00	\$0.00	\$0.00	\$180.96

- e) When it is time to issue a reimbursement check to the district, remember that there may be transactions posted to the Accounts Payable – Pcard account (0900.000) that are for the current month and not for the statement month (prior month). For example, if you are paying July's statement, there may be August transactions posted to Accounts Payable – Pcard. The check should be processed for the total of your monthly purchasing card statement. To reconcile the total to the Accounts Payable – Pcard account, take the Accounts Payable – Pcard account balance and subtract the August transactions. This should agree with the total of your monthly purchasing card statement.
- f) To issue a check to the district, choose Checks > New Check. Choose the "Volusia County Schools – P" vendor, which is used specifically for the payment of the Pcard statement. It will automatically print the account the district needs to apply your payment to on your check. For Account, choose the 0900.000 Accounts Payable – Pcard account.

ADMIN DATA FILES CHECKS RECEIPTS JE's PO's REGISTERS REPORTS BANK RECON ADMIN FUNCTIONS HELP

TRAINING SCHOOL

PLEASE NOTE YOU WILL BE SIGNED OUT IN 19 MINUTES IF THERE IS NO ACTIVITY.

Pay to the order of:

VENDOR VOLUSIA COUNTY SCHOOLS - P  
\* denotes a district wide vendor

ADDRESS PCARD

110-7300-511-ORG-101-0009

CITY

STATE, ZIP

FAVORITE VENDOR

Full Vendor Setup

SSN

TAX ID

DATE 8/7/2013

CHECK NUMBER

PRINT

Check to be Printed

1099 AMOUNT

CASH/CHECKING BALANCE: \$9,215.54

CHECK AMOUNT: \$5,646.46

Exactly Five Thousand Six Hundred Forty-Six Dollars and Forty-Six Cents

DESCRIPTION	PURCHASE ORDER	PO LIQ. AMT	INVOICE	EVENT CODE	ACCOUNT	BALANCE	AMOUNT
PCard Payment - July					0900.000 Accounts Payable - PCard	-\$5,646.46	\$5,646.46

- g) The balance remaining in the 0900.000 Accounts Payable – Pcard account after issuing the check should be for the current month's transactions.

# Chapter 7

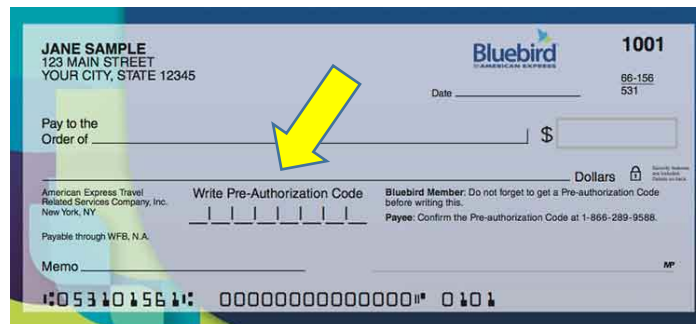
## Receipts and Deposits

This procedure details the documentation and approvals necessary for receiving, verifying and processing receipts/deposits. For detailed “how to” bookkeeper steps, please refer to the School Funds Online School User’s Guide produced by TRA. In the SFO software, choose Help from the toolbar and then select Manual.

1. **General Receipting Guidelines:** All activities requiring collections must be pre-approved by the principal.
  - a) All funds collected or handled by school board employees during normal working hours shall be included in and become part of the internal funds of the school unless accounted for in the district level accounting system.
  - b) The bookkeeper is not generally the person responsible for writing the individual receipts. These receipts shall be issued by faculty, staff or sponsors delegated with the responsibility of collecting funds.
    - i) In order to maintain adequate segregation of duties, someone other than the bookkeeper should be opening the mail and recording any checks received in a check log. In this case the check log would replace the monies collected form.
  - c) All money collected by the school must be substantiated by pre-numbered receipts (when applicable), report of monies collected, and an official (SFO generated) receipt; OR an Online Teacher Receipting (OTR) generated receipt, Teacher Deposit Report and an official (SFO generated) receipt; OR pre-numbered tickets, report of tickets issued and sold, report of monies collected, and an official receipt; OR other auditable records as approved by the Finance Department. In all cases where tickets are used, ticket reports, ticket inventory and unsold tickets shall be available for audit. Refer to chapter 9 for detailed instructions on ticket sales reporting.
  - d) Student receipts must be issued for individual student collections greater than \$1.00.
  - e) Checks MUST be made payable to the school and have the following information to be accepted. If not part of the imprint, the maker should write it on the check:
    - i) Maker’s name (no starter checks – name must be preprinted on the check)
    - ii) Maker’s physical address
    - iii) Maker’s phone number (including area code)
  - f) Although not required, it is extremely helpful to have the student’s alpha id listed in the memo line of the check for tracking purposes.



- g) Bluebird Checks- Schools should use caution when accepting “Bluebird” checks. These are personalized checks on a prepaid card offered through American Express and sold at Wal-Mart. They are offered as a convenience to write checks against money in the prepaid account. The account holder must obtain a pre-authorization code before writing the check and any check that is not pre-authorized or is expired will be declined. Call 1-866-289-9588 to verify that the check is pre-authorized and the expiration date.



- h) Banking supplies, such as deposits slips and deposit stamps, should be ordered through Transource. A Transource order form, available on the Finance website, must be completed and emailed to [service@transource.cc](mailto:service@transource.cc). The first time you place an order for your school bank account, you must also include a copy of your bank account MICR specification sheet. This form can be obtained from your bank. Do not include any credit card information in your email. Make sure to include your phone contact information, as Transource will need to contact you for payment information. The school is charged for these items via an internal account purchasing card. Supplies for the armored pickup are free (no charge). Bank bags are ordered from the VCS warehouse (item#09005- deposit bags).
- i) In the event of theft regarding money or merchandise, a police report shall be completed. A copy of the police report shall be submitted to the bookkeeper to keep on file for future reference.

## 2. **Funds Collected Outside of the Bookkeeper’s Office (Faculty, Staff or Sponsor) using Receipt Books:**

- a) Collections made outside of the bookkeeper’s office by faculty, staff or sponsor (no students or parents) must be turned in to the bookkeeper no later than the next business day. Employees who fail to turn in collections each day shall be held personally liable for loss or theft.
- b) Receipt books must be issued by the bookkeeper and are to be returned to the bookkeeper at end of school year.
- i) It is recommended that the bookkeeper put a label with the teacher’s name and school year on the front of the receipt books.

- ii) To recycle an old receipt book after the audit, place an "X" on the old label, and put a new label on. Use a large stapler to staple the "used" receipts to the book's cover. The integrity of the receipt books should remain intact. Make a notation on the master list showing the beginning and ending receipt numbers from the prior year's use for future reference.
  - iii) Once all receipts are used, the book can be archived with the internal account files from the final year used.
  - iv) In the event that a receipt book is lost, the faculty, staff or sponsor must write, sign and date a statement indicating that the book has been lost, and that all monies collected have been turned in to the bookkeeper. This statement must include the beginning and ending receipt numbers from the lost book. The statement will be filed with the Bookkeeper.
- c) Pre-numbered receipts from the issued receipt book must be prepared in ink as money is collected and must contain the following information in its entirety:
- i) Date
  - ii) Payee's name
  - iii) Student ID (optional)
  - iv) Amount
  - v) Reason for collection – what were the funds collected for?
  - vi) Method of payment (cash, check or money order). If a check is received, enter the check number.
  - vii) Signature of the person issuing the receipt (faculty, staff or sponsor)
- d) Any voided receipts must have "VOID" written across the receipt and must be retained in the receipt book for audit purposes.
- e) The original receipt is provided to the payee immediately upon payment. The receipt copy remains in the book for auditing purposes.
- f) Once money is accepted from payee and receipt is written, it cannot be returned.
- g) Money must stay intact. Do not make payments, cash checks or make change (unassociated to collection) from collections. Personal checks may not be substituted for cash. Keep money secure (locked up) at all times.
- h) Complete a separate monies collected form for each type of activity. Receipts must be listed in numerical order. Additional receipt books may be necessary if multiple types of collections merit it.
- i) Each day that money is collected, the funds will be brought to the bookkeeper, accompanied by the receipt book and a completed report of monies collected form. The report of monies collected form must have the following information:
- i) Date - date you are completing form
  - ii) Activity – Why was the money collected (what will it be used to purchase)

- iii) Name of the person responsible for the receipt book (faculty, staff or sponsor)
  - iv) Each receipt number issued
  - v) Method of payments (cash, check or money order). If a check is received, enter the check number
  - vi) Name to whom the receipt was issued
  - vii) Amount of the receipt
  - viii) Total of all collections
  - ix) Account number to apply collection (if known)
  - x) Signature of the preparer (faculty, staff or sponsor)
- j) Collections must be counted by the bookkeeper in the presence of the faculty, staff or sponsor submitting them, with the report of monies collected form signed at that time.
- i) If collections match the report of monies collected form, the bookkeeper immediately signs, dates, and returns the WHITE copy to the faculty, staff or sponsor.
  - ii) The last receipt listed on the report of monies collected form must also be initialed and dated in the receipt book by the bookkeeper.
  - iii) The bookkeeper shall question any missing receipts.
  - iv) The Bookkeeper must provide an official receipt to staff/sponsor from internal accounts software (SFO) within one business day.

3. **Funds Collected Outside of the Bookkeeper's Office (Faculty, Staff or Sponsor) Using Online Teacher Receipting (OTR):** refer to OTR User Guide for Teachers for detailed instructions on posting receipts and deposits in OTR.

- a) Collections made outside of the bookkeeper's office by faculty, staff or sponsor (no students or parents) must be turned in to the bookkeeper no later than the next business day. Employees who fail to turn in collections each day shall be held personally liable for loss or theft.
- b) Receipts issued from OTR must be posted and either printed or emailed to parent/student, as money is collected. The receipt number and date will be auto generated. The faculty, staff or sponsor must select and enter the following items:
  - i) Student Name/ID (select from menu, preloaded from student system)
  - ii) Activity- Reason for collection (select from menu, set up by bookkeeper)
  - iii) Method of payment (select cash or check) - if check, enter the Check Number and Name on Check.
  - iv) Payment Amount (enter total payment amount for cash and/or check).
- c) Receipt is provided to the payee immediately upon payment, either by printed copy or email. The receipt is recorded in OTR for auditing purposes.
- d) When necessary, faculty, staff or sponsor will void receipt in OTR.

- e) Once money is accepted from payee and receipt is issued, it cannot be returned.
- f) Money must stay intact. Do not make payments, cash checks or make change (unassociated to collection) from collections. Personal checks may not be substituted for cash. Keep money secure (locked up) at all times.
- g) Faculty, staff or sponsor completes a Teacher Deposit in OTR daily, selecting all receipts issued and entering the total Cash and Check Amounts. Total deposit amounts must balance to total receipt amounts in order to post deposit. Faculty, staff or sponsor prints Teacher Deposit Report and bookkeeper receives an auto generated email of the same report. Receipts will be listed in numerical order on Teacher Deposit report, including receipt date, student information, amounts collected and account distribution breakdown.
- h) Monies collected must be turned in to the bookkeeper within one business day, accompanied by the Teacher Deposit Report. Collections must be counted by the bookkeeper in the presence of the faculty, staff or sponsor submitting them, with the Teacher Deposit Report signed and dated by both parties.
  - i) If collections match the Teacher Deposit Report, the bookkeeper immediately signs, dates, and returns a copy to the faculty, staff or sponsor.
  - ii) The bookkeeper shall question any discrepancies between the Teacher Deposit Report and monies being turned in.
  - iii) A receipt from internal accounts software (SFO) will follow within one business day.

#### 4. **Bookkeeper Receipting Responsibilities- Receipt Books:**

- a) The bookkeeper will issue and keep a log of all receipt books. At a minimum, record the following:
  - i) Date issued
  - ii) Sponsor name
  - iii) First and last receipt numbers (recording the beginning receipt number when the receipt book is issued and ending receipt number used when the receipt book is turned in)
  - iv) Sponsor's signature – include the following statement on the log: "By signing, I understand that the receipt book is to be returned upon termination or school year end. "
- b) It is recommended that the bookkeeper put a label with the teacher's name and school year on the front of the receipt books.
- c) Receipt books are to be returned to the bookkeeper at end of school year.
- d) To recycle an old receipt book after the audit, place an "X" on the old label, and put a new label on. Use a large stapler to staple the "used" receipts to the book's

cover. The integrity of the receipt books should remain intact. Make a notation on the master list showing the beginning and ending receipt numbers from the prior year's use for future reference.

- e) Once all receipts are used, the book can be archived with the internal account files from the final year used.
- f) When receipts are issued by faculty, staff, sponsor, the bookkeeper must verify that all pre-numbered receipts were issued in numerical sequence, are accounted for on the monies collected form, and that the collection was remitted within one (1) business day. The principal must be notified of collections not remitted within one (1) business day for follow-up action.
- g) Collections must be counted by the bookkeeper in the presence of the faculty, staff or sponsor submitting them, with the report of monies collected form signed at that time.
  - i) If collections match the report of monies collected form, the bookkeeper immediately signs, dates, and returns the WHITE copy to the faculty, staff or sponsor.
  - ii) The last receipt listed on the report of monies collected form must also be initialed and dated in the receipt book by the bookkeeper.
  - iii) The bookkeeper shall question any missing receipts or discrepancies between the monies collected form and the monies being turned in.
  - iv) The Bookkeeper must provide an official receipt to staff/sponsor from internal accounts software (SFO) within one business day.

5. **Bookkeeper Receipting Responsibilities- Online Teacher Receipting (OTR):** refer to Online School Payments User Guide for detailed instructions on setting up users and activities in OTR.

- a) The bookkeeper will set up faculty, staff or sponsor as a user in Online Teacher Receipting (OTR) software.
- b) The bookkeeper will set up school related activities for sale in OTR software, using the Online Activity Setup form, completed by the faculty, staff or sponsor
- c) Collections must be counted by the bookkeeper in the presence of the faculty, staff or sponsor submitting them, with the Teacher Deposit Report signed and dated by both parties.
  - i) If collections match the Teacher Deposit Report, the bookkeeper immediately signs, dates, and returns a copy to the faculty, staff or sponsor.
  - ii) The bookkeeper shall question any discrepancies between the Teacher Deposit Report and monies being turned in.

- iii) The Bookkeeper must provide an official receipt to staff/sponsor from internal accounts software (SFO) within one business day.

## 6. **Bookkeeper – Deposit Procedures**

- a) All internal account checks shall be endorsed as noted below:

FOR DEPOSIT ONLY  
Name of School  
Bank name, account number

- b) Money must stay intact. Do not make payments, cash checks or make change (unassociated to collection) from collections. Personal checks may not be substituted for cash. Keep money secure (locked up) at all times.
- c) All money collected must be deposited intact to a qualified public depository as often as feasible, based on the armored service schedule. In any event, funds must be deposited in the bank within five (5) business days after collection.
- d) For safety reasons, all deposits must be made via the armored service.
- e) Funds that are kept in the school overnight shall be safeguarded in a safe or a locked fireproof file cabinet.
- f) A Money Transfer Log must be maintained for any deposits given to the bookkeeper for deposit from the Extended Day Program and School Way Café.
- g) To make a deposit, select Receipts from the SFO menu and choose Post Deposit. Select the receipts you want to post in the deposit. Verify/edit the deposit ID number and then click on Post Deposit. The Deposit Analysis Report will display as a preview. Click on the printer icon when ready to print. This completes posting the deposit. Although the form has a place for the principal's signature, it is not required. Please refer to the SFO User Guide for detailed "how to" steps. To prepare the deposit for pickup:
  - i) Endorse all checks with "for deposit only" stamp.
  - ii) Count cash and checks.
  - iii) Complete three-part deposit slip.
  - iv) Complete information on front of disposable deposit bag. Place cash and checks in designated pockets of the bag. Include one copy of the 3-part deposit slip with the checks. The second copy of the deposit slip will be attached to the Deposit Analysis report and a third copy remains in the deposit book. Seal the bag and tear off the bag receipt to attach to the deposit paperwork.

- v) Mid Florida Armored supplies a three-part manifest form, 5-1/2" x 4-1/4", to record deposit information. Forms can be obtained from the armored service representative that picks up your deposits.

- vi) The armored service representative will arrive at a scheduled time. After verifying his identity, give bag(s) to him. Once the armored service representative verifies and signs the forms, they will take the top two copies with the deposit bag(s) and leave the third copy (pink) for your files.
- h) A deposit confirmation should be received from the bank. Verify bank deposit amount with the deposit slip. Resolve discrepancy issues with your bank representative and send a copy of any bank deposit correction notices to the Finance Department. Attach all deposit confirmations and correction notices, if applicable, to deposit packet.
- i) Preparing deposit document paperwork for filing. Each deposit packet should contain the following:
- i) Monies collected forms or OTR Teacher Deposit Report
  - ii) Copy of SFO receipts (from two-part receipt)
  - iii) Deposit Analysis Report
  - iv) Copy of bank deposit slip
  - v) Bag receipt (affix to deposit slip)
  - vi) Pink copy of the manifest form
  - vii) Bank Deposit Confirmation – affix on top (tape or staple) upon receipt

viii) Deposit correction notifications (if applicable)

- j) An Account History Report (SFO) can be printed by the bookkeeper at any time for the faculty, staff or sponsor. This should be requested at the beginning and ending of each school year at a minimum. This will give up to date information regarding receipts and expenditures associated with the account.

## 7. **Bookkeeper – Posting Online School Payments (OSP) Deposits-**

- a) OSP posts statements for online payment transactions twice a month, on the 1<sup>st</sup> and the 16<sup>th</sup>. The bookkeeper will receive reminder emails for each statement, once it is available in OSP. Refer to the Online School Payments User Guide for detailed instructions on accessing statements. Each statement should be printed for receipt/deposit documentation.
- b) For each OSP statement, a corresponding ACH deposit will be posted as a credit to the school's bank account.
- c) Once each statement is available in OSP, it is also available to import into SFO, internal account software. After printing the OSP statement, complete the OSP deposit import in the Post Electronic Deposit screen in SFO. Refer to the Online School Payments User Guide for detailed instructions on posting OSP deposits in SFO. An Official Receipt and Deposit Analysis should be printed, attached to the corresponding OSP statement and filed in the monthly receipt/deposit files.



## Chapter 8

# Fundraising

This procedure details the proper handling of funds collected as well as the documentation and approvals required to conduct a fundraising event. All Fundraising activities shall be conducted in accordance with District School Board Policy 707-Fundraising. If the fundraiser is managed by the school's PTA or other School-Based Organizations (SBO) some of the following procedures may not apply. However, it would be good practice to share these procedures with your PTA or SBO to strengthen internal controls over the collection process.

1. **General Fundraising Guidelines:** A Fundraising Activities Report must be completed by faculty, staff or sponsor and turned in to the bookkeeper at the completion of all fundraisers. This form is available on the Finance website under the "Internal Accounts" tab. Each fundraising activity shall be planned and advertised to finance a specified objective and the intended use of the funds must be clearly stated in the advertisement. Sponsors or other employees supervising fundraising activities shall be responsible for being knowledgeable of the district requirements related to fundraising activities.
  - a) The use of fundraising for any form of salary compensation is not permitted.
  - b) All fundraising activities shall have the prior written approval from its sponsor and the principal (Section A of Fundraising Activities Report).
  - c) All collections must be deposited in the internal fund and all transactions must be made in accordance with School Board Policy 719 and any procedures established by the Superintendent. Prior to the event, the sponsor should set a scheduled time with the bookkeeper for funds to be turned in daily for deposit.
  - d) The principal shall ensure that the purpose of the fundraising activity conducted in the name of the school is within the scope of school board policy.
  - e) Fundraising activity must have a specific start and end date. It is recommended that each fundraising activity be limited to a two-week period, followed by a two-week period for collecting outstanding student obligations. The financial sections of the Fundraising Activities Report must be filed with the bookkeeper by the end date listed on the Fundraising Activities Report. The Bookkeeper must calculate the profit (section D) within 5 business days of the end date listed on the Fundraising Activities Report.
  - f) Prior approval from the principal or designee is required for perpetual fundraisers (i.e., lasting the entire school year). The financial sections of the Fundraising Activities Report must be filed with the bookkeeper by the end of each school year.

No fundraiser may extend beyond one school year. A quarterly update may be requested.

- g) If the fundraiser has been advertised to benefit a purpose other than the group conducting the fundraiser, for example a needy student, a copy of the advertisement (flyer, picture of poster, etc.) should be provided to the bookkeeper, along with the completed fundraiser form, for backup documentation.
- h) Schools may advertise that fundraiser proceeds be used at the Principal's discretion. However, it is recommended that schools avoid advertising for sales that are entirely student generated, such as School Store. Advertising for sales that are required fees, such as lockers and student IDs, are prohibited. If the fundraiser has been advertised to benefit a purpose other than the group conducting the fundraiser, for example a needy student, a copy of the advertisement (flyer, picture of poster, etc.) must be provided to the Bookkeeper for backup documentation, along with the completed fundraiser form.
- i) The sale of food or beverages to students by direct sale or through vending machines shall be in accordance with Rule 6A-7.0411, Florida Administrative Code. The web address is: <https://www.flrules.org/gateway/RuleNo.asp?ID=6A-7.0411>.
- j) The sponsor will order only the number of items that the group can realistically sell within the specified sale period.
- k) Upon receipt of goods, all items must be verified as to quality and quantity prior to the start of the sale.
- l) Merchandise must be stored in a secure area to prevent loss or theft.
- m) A change fund can be set up for the event and re-deposited into internal accounts once the event has ended (see Chapter 4 – Control of Cash Resources).
- n) Faculty, staff or sponsor should be trained on the proper procedures for recording the sale, including breaking out each sales transaction by method of payment (ex. cash, check, money order). It is imperative to account for and secure these funds properly.
  - i) Monies collected from students for fundraiser sales should always be documented by a pre-numbered cash receipt and a separate listing on the Report of Monies Collected form or **an Online Teacher Receipting (OTR) generated receipt and Teacher Deposit Report**. This practice allows traceability of fundraising collections to their origin for bookkeeping and auditing purposes, as well as verifying requests for refunds and documenting student obligations. Although not required, it is extremely helpful to have the student's alpha id listed in the memo line of the check for tracking purposes.
  - ii) Receipts must be issued, when practicable, for individual sales greater than \$1.00.

- o) Checks MUST be made payable to the school and have the following information to be accepted. If not part of the imprint, the maker should write it on the check:
- (1) Maker's name (no starter checks – name must be preprinted on the check)
  - (2) Maker's physical address
  - (3) Maker's phone number (including area code)
- ii) Pre-numbered receipts from a receipt book issued by the bookkeeper must be prepared in ink as money is collected and must contain the following information in its entirety:
- (1) Date
  - (2) Payee's name
  - (3) Student ID (optional)
  - (4) Amount
  - (5) Reason for collection – what were the funds collected for?
  - (6) Method of payment (cash, check or money order). If a check is received, enter the check number.
  - (7) Signature of the person issuing the receipt (faculty, staff or sponsor)
- iii) Any voided receipts must have "VOID" written across the receipt and must be retained in the receipt book for audit purposes.
- iv) The original receipt is provided to the payee immediately upon payment. The receipt copy remains in the book for auditing purposes.
- v) Receipts issued from OTR must be posted and either printed or emailed to parent/student, as money is collected. The receipt number and date will be auto generated. The faculty, staff or sponsor must select and enter the following items:
- (1) Student Name/ID (select from menu, preloaded from student system)
  - (2) Activity- Reason for collection (select from menu, set up by bookkeeper)
  - (3) Method of payment (select cash or check) - if check, enter the Check Number and Name on Check.
  - (4) Payment Amount (enter total payment amount for cash and/or check).
- vi) Receipt is provided to the payee immediately upon payment, either by printed copy or email. The receipt is recorded in OTR for auditing purposes.
- vii) When necessary, faculty, staff or sponsor will void receipt in OTR.
- viii) Once money is accepted from payee and receipt is written, it cannot be returned.
- ix) Money must stay intact. Do not make payments, cash check, or make change (unassociated to collection) from collections. Personal checks may not be substituted for cash. Keep money secure (locked up) at all times.

- x) Funds should never be taken home, kept in a desk drawer or filing cabinet at the school, or kept for several days and deposited at the end of the fundraising event.
- xi) Each day that money is collected, the funds will be turned in to the bookkeeper, accompanied by the receipt book and a completed report of monies collected form or **an Online Teacher Receipting (OTR) generated Teacher Deposit Report**. The report of monies collected form must have the following information:
  - (1) Date - date you are completing form
  - (2) Activity – Why was the money collected
  - (3) Name of the person responsible for the receipt book (faculty, staff or sponsor)
  - (4) Each receipt number issued
  - (5) Method of payments (cash, check or money order). If a check is received, enter the check number
  - (6) Name to whom the receipt was issued
  - (7) Amount of the receipt
  - (8) Total of all collections
  - (9) Account number to apply collection (if known)
  - (10) Signature of the preparer (faculty, staff or sponsor)
- xii) Collections must be counted by the bookkeeper in the presence of the person submitting them, with the report of monies collected form or **an Online Teacher Receipting (OTR) Teacher Deposit Report** signed at that time.
  - (1) Monies Collected Form- If collections match the report of monies collected form, the bookkeeper immediately signs, dates, and returns the WHITE copy to the faculty, staff or sponsor. The last receipt listed on the report of monies collected form must also be initialed and dated in the receipt book by the bookkeeper.
  - (2) OTR Teacher Deposit Report- Collections must be counted by the bookkeeper in the presence of the faculty, staff or sponsor submitting them, with the Teacher Deposit Report signed and dated by both parties. If collections match the Teacher Deposit Report, the bookkeeper immediately signs, dates, and returns a copy to the faculty, staff or sponsor.
  - (3) The bookkeeper shall question any discrepancies.
- ii) The Bookkeeper must provide an official receipt to staff/sponsor from internal accounts software (SFO) within one business day.
- p) Florida sales tax must be paid on all fundraising purchases except entertainment (coupon) books and items that are not normally taxed, preferably to the vendor on the invoiced price of the merchandise. If sales tax is not paid to the vendor at the time of purchase, sales tax must be paid on gross sales to the Florida Department

of Revenue at the conclusion of the fundraising activity. For more detailed information regarding sales tax, refer to Chapter 17 – Sales Tax.

- q) In the event of a theft regarding money or merchandise, a police report shall be completed. A copy of the police report shall be submitted to the bookkeeper to be filed with the Fundraising Activities Report for auditing purposes.
- r) The class or club activity sponsor shall be responsible for collecting all monies and or merchandise at the end of the fundraising period.
- s) All outstanding debts shall be paid before profits can be used by a class or club group.
- t) Any person such as faculty, staff, sponsor, student or parent collecting and using fundraising monies for their personal gain shall be liable and subject to charges of misuse of public funds.
- u) Obligations may be submitted for students not returning issued items and recorded under student customer in internal accounts software.
- v) Use all fundraiser forms as guides for future fundraisers. Do not repeat fundraisers that do not help meet profit goals.
- w) Any unsold items remaining after a fundraiser will be stored in a secured area. Every attempt must be made to liquidate inventory. Items that cannot be sold may be disposed of and documented in the following manner:
  - i) Sell items to the PTA.
  - ii) Give to volunteers, students, or employees in recognition of outstanding service excluding school board employees.
  - iii) Donate to charitable, non-profit organizations (obtain a receipt).

## **2. Prohibited Fundraising Activities:**

- a) Raffles and other activities of chance shall not be conducted for school-connected activities.
- b) The installation of games requiring the student to deposit money is prohibited.
- c) No elementary or middle school fundraising activities may utilize students in door-to-door sales.
- d) Fundraising activities for which students are charged an admission shall not be presented during school hours (see DOE Redbook, Chapter Eight).
- e) The use of fundraising for any form of salary compensation is prohibited.

- f) Donation jars for fundraiser collections. There are district authorized exemptions granted, such as “Pennies for Patients” through LLS.

### 3. **Types of Fundraising and Requirements:**

- a) **Commission Based Sales:** Fundraisers where funds are typically collected in advance and the school earns a percentage of sales. An example is **school pictures**.
  - i) Fundraising Activities Report is required (see instructions below).
  - ii) Standard order forms must be used by all participants. Typically, the vendor will provide order forms to the school. This form should include the following:
    - (1) Specified funding objective of the fundraiser
    - (2) That checks are to be made payable to “School Name”
  - iii) Teacher issues receipts to the students for total collections. Bookkeeper will compare receipts to the monies collected form.
- b) **Concessions:** Food and/or beverage sales.
  - i) Fundraising Activities Report is required (see instructions below) for each concession event. If the student group/team is selling concessions at multiple sporting events during a season, the report can be completed for that sport’s designated season.
  - ii) Since receipts are not required for concession sales, beginning and ending inventories must be recorded, verified (signed) and reconciled by sponsor and either the Athletic Director (athletic related) or Administrator after each concession event in order to maintain an accurate accounting of all inventories on hand. The signed inventory report should be turned in to the Bookkeeper, along with the monies collected, within one business day.
  - iii) Since receipts are not required for concession sales, it is recommended that a cash drawer log be recorded, verified (signed) and reconciled by the sponsor and either the Athletic Director (athletic related) or Administrator after each concession event in order to account for all concession sales. The cash drawer log should be turned in to the Bookkeeper, along with the monies collected, within one business day.
- c) **Direct Sales:** Fundraisers in which limited product is ordered in advance of actual sale. Items are distributed as paid. Examples include **book fairs, coupon books, flower/candy gram sales**, etc.
  - i) Fundraising Activities Report is required (see instructions below).

- (1) Scholastic Book Fairs are specifically exempt from the Fundraising Activities Report requirement, as the company provides a detailed sales and profit report outlining the items sold and total collections by tender and type. They also provide a consolidated sales report at the end of the fundraising event that can be used in place of financial sections of the Fundraising Activities Report (sections B, C & D). The sponsor responsible for the event must obtain written permission from the Principal in advance of scheduling the event or completing the online agreement on behalf of the school to replace section A of the Fundraising Activities Report. This written authorization from the Principal should be provided to the Bookkeeper for fundraising files and auditing purposes. The sponsor/Media Specialist should provide the receipt journal of the daily sales, along with the daily collections and completed Monies Collected Form.
- ii) If applicable, standard order forms must be used by all participants. Typically, the vendor will provide order forms to the school. This form should include the following:
- (1) Specified funding objective of the fundraiser
  - (2) Checks are to be made payable to "School Name"
- iii) Teacher issues receipts to the students for total collections. Bookkeeper will compare receipts to the monies collected form.
- d) **Games of Skill:** Games where the outcome is determined mainly by mental and/or physical skill rather than chance.
- i) Fundraising Activities Report is required (see instructions below).
  - ii) Receipts should be issued when practicable.
  - iii) Report of Tickets Sold when applicable.
- e) **Hosting Shows/Home Based Business Sales:** Direct or advance sales in which individual consultants are serving as vendor representative. Examples include **cosmetic, house ware, scrapbook and candle** "parties".
- i) Fundraising Activities Report is required (see instructions below).
  - ii) In order to ensure fair and equitable competition, employees shall not sell as a consultant since they are not to use employment privileges for personal gain or advantage.
- f) **Online Fundraising Websites (Crowdfunding):**
- i) School staff must obtain written preapproval from the Principal to fundraise or solicit donations through an online crowdfunding platforms such as Go Fund Me, Donor's Choose, etc.

- ii) The online fundraiser/donation request must be used for educational purposes only and the site should clearly state how the funds will be utilized.
- iii) The teacher must be able to provide the school Bookkeeper with proof of how the funds were advertised (i.e.- screen shot of website solicitation).
- iv) All monetary donations must be made payable to the school in the form of a check and deposited into the school's Internal Account.
- v) All non-monetary donations must be shipped directly to the school's address, will be property of the school and will remain in the same classroom for which they were originally raised/solicited.
- vi) Be sure to avoid fundraising sites that will retain a high percentage of the online collections for providing their service.
- vii) Schools can use Online School Payments (OSP) to solicit online school donations as an alternative to online fundraising sites that may charge high fees or not provide firsthand access to collection reports. Our district already uses OSP for collecting student fees, fundraisers, and other online sales so it is readily visible to students and parents. School teachers, sponsors and bookkeepers have direct access to various collection/sales reports and the sponsor receives an email each time an online donation is collected. The fee for OSP is a flat 4% charge to the customer. Contact Finance for assistance with setting up online donations through OSP.
- g) **Parking Fees:** Charging to park for events should be treated as a ticketed event, where pre-numbered tickets are issued for each parking fee collected.
  - i) Fundraising Activities report is required (see instructions below).
  - ii) Report of Tickets Sold.
- h) **Pledges:** Fundraisers where a promise to donate a certain amount of money based on a special event. Examples include **walkathons, jumpathons, bowlathons**, etc.
  - i) Fundraising Activities Report is required (see instructions below).
  - ii) Standard order forms must be used by all participants. Typically, the vendor will provide order forms to the school. This form should include the following:
    - (1) Specified funding objective of the fundraiser
    - (2) That checks are to be made payable to "School Name"
  - iii) Teacher issues receipts to the students for total collections. Bookkeeper will compare receipts to the monies collected form.



- i) **Presales – school distribution:** Fundraisers in which funds are collected for orders in advance of ordering product and product is distributed at a later date. Examples include **cookie dough**, **pie sales**, etc.
  - i) Fundraising Activities Report is required (see instructions below).
  - ii) Standard order forms must be used by all participants. Typically, the vendor will provide order forms to the school. This form should include the following:
    - (1) Specified funding objective of the fundraiser
    - (2) That checks are to be made payable to “School Name”
  - iii) Teacher issues receipts to the students for total collections. Bookkeeper will compare receipts to the monies collected form.
- j) **Service Sales:** Sales in which a service is exchanged for money. Examples include **car washes**, **golf tournaments**, sleepovers, etc.
  - i) Fundraising Activities Report is required (see instructions below).
  - ii) Receipts or tickets should be issued when practicable.
- k) **Silent Auctions:** An auction where bids are written on a sheet of paper. At the predetermined end of the auction the highest listed bidder wins the item.
  - i) Fundraising Activities Report is required (see instructions below).
  - ii) Bids should be kept with the Fundraising Activities Report for audit purposes.
  - iii) Receipts should be issued when funds are collected from the bidder.
- 4. **Fundraising Activities Report:** Section A of the Fundraising Activities Report shall be completed in its entirety and approved by the principal or designee prior to ordering any items or collecting money.
  - a) Calculations will show the total unit cost so that a unit price may be determined.
  - b) Expected net profit should be calculated to determine if the fundraiser will substantiate the net profit goal.
  - c) At the end of the fundraising activity, the sponsor must complete the remaining sections of the Fundraising Activities Report (with the exception of Section D to be completed by the Bookkeeper).
  - d) Sponsor records the amount received from each student and creates a list of the items returned to the vendor, used for prizes, not returned by students and items still on hand (inventory), including an explanation of each.

- e) Under "Sponsor Checklist" section of the Fundraising Activities Report, the sponsor shall list all official receipts that make up collections for the fundraiser.
- f) The sponsor shall retain a copy of the Fundraising Activities Report and turn in the completed, signed original to the bookkeeper no later than the end date listed on the Fundraising Activities Report.
- g) The bookkeeper completes "Section D" of the Fundraising Activities Report within five (5) business days after the end date listed on the Fundraising Activities Report.
- h) The bookkeeper calculates the fundraiser profit by first calculating the cost for all units and subtracting the total cost of units that are returned (credited) by the vendor.
- i) Then the total sales are determined.
- j) Subtract the total cost from the total sales to determine the net profit. This should equal the amount available in the internal fund account from this fundraiser after the vendor invoice has been paid.
- k) Under the "IA Bookkeeper Checklist" on the Fundraising Activities Report, the Bookkeeper shall list all checks written related to purchases for the fundraiser and verify the following:
  - i) The form totals in each section are correct
  - ii) Inventory (unsold items) has been turned in by the sponsor
  - iii) Total sales (Section B) equal the collections (receipts) from the fundraiser
  - iv) Net profit equals the account balance (less account beginning balance) for the fundraiser
  - v) Any discrepancies shall be reported to the principal or designee
- l) The bookkeeper retains the original Fundraising Activities Report and supporting documentation as listed for each type of fundraiser (such as pledge lists, etc.) on file for audit purposes.
- m) If the fundraiser has been advertised to benefit a purpose other than the group conducting the fundraiser, for example a needy student, a copy of the advertisement (flyer, picture of poster, etc.) should be provided to the bookkeeper, along with the completed fundraiser form, for backup documentation.
- n) Event codes can be created in SFO for multiple fundraisers being processed through the same fundraiser account.

# Chapter 9

## Ticket Sales/Events

This procedure details the ticket process and the documentation that must be completed and retained.

1. **Fundraising Ticketed Performances/Events:** Fundraising events that are ticketed performances/events must have section A of the Fundraising Activities Report and a Report of Tickets Sold forms completed. Both forms are available on the Finance website under the “Internal Accounts” tab. The Report of Tickets Sold must be completed for each ticketed event. This will ensure that permission was obtained and provide a full financial accounting of the event. Reminder- Fundraising activities for which students are charged an admission shall not be presented during school hours (see DOE Redbook, chapter 8).
2. **Acquisition of Tickets:** Pre-numbered tickets must be sold at school-sponsored events if admission is charged.
  - a) The numbering must be machine-generated at the time the tickets are printed. Handwritten numbering is not allowed.
  - b) The sale of pre-numbered tickets, when used in conjunction with the Report of Tickets Sold eliminates the requirement for recording transactions by student names and amount paid by each student.
3. **Creating Pre-numbered Tickets using Excel & Word:** To create pre-numbered tickets using District software, use this simple mail merge process.
  - a) Create a worksheet in Excel. Enter the beginning ticket number in cell A1 (ex. 10001). Enter the next number in cell A2 (ex. 10002). Use the cursor to highlight both the A1 and A2 cells. Bring your cursor over to hover at the lower right corner of cell A2. When the cursor changes from a large outlined plus symbol to a small, plain plus symbol, click and hold the left mouse button, then drag the mouse straight down to select more cells in column A. The row amount is based on number of tickets per page and number of tickets to sell. To create two tickets per sheet, two columns of numbers are need. To create four tickets per sheet, four columns of numbers are needed. For example, to create 1000 tickets, two per page, column A would be numbered 1-500 and column B would be numbered 501-1000. Save and close the spreadsheet.
  - b) Open Microsoft Word or Publisher and create one sheet of tickets that need to be numbered. Enter a ticket number as a placeholder. Save the document.
  - c) Click on the **Mailings** tab. Click on “**Select Recipients**”, then choose “**Use Existing List**”. Navigate to the Excel file and “**Open**”.

- d) In the **"Select Table"** dialog box that opens, choose the first worksheet and uncheck the box labeled **"First row of data contains column headers"**, if there is no header in the column. Click **"OK"** and then **"OK"** again.
  - e) Back in the document, select the placeholder number in the first ticket. Click on **"Insert Merge Field"**, then select the first entry in the drop-down menu, which will be the first number from the spreadsheet. Do the same with the second ticket, but choose the second entry in the drop-down. Repeat this step for however many tickets are on the page.
  - f) Click **"Finish & Merge"** and choose **"Merge to New Document"**. A new document will open showing every single sheet of tickets, each with its own number. Notice that the first page has ticket #1 and #501. This keeps them in numerical order when the document is cut in half. Save the file.
4. **Ticket Control:** All tickets produced, whether event-specific tickets, athletic tickets, or multi-purpose tickets, shall be controlled by a designated person or persons (generally the bookkeeper and athletic director), and an inventory shall be maintained of tickets received, issued, sold, and returned. Prior to the sale of produced tickets, the faculty, sponsor, staff in charge submits the tickets to the bookkeeper to be examined and logged by ticket number.
- a) Each ticket seller shall be assigned a designated roll of tickets and be independently responsible for properly preparing a Report of Tickets Sold.
  - b) There must be two ticket sellers at major events such as football games. One person collecting the money and handing out the ticket and a second person at the gate collecting the tickets.
  - c) All tickets presented for admission must be invalidated in a manner that will prevent future re-use.
  - d) The bookkeeper should retain possession of all unsold tickets, logs, and applicable reports for the annual audit.
  - e) At yearend, all pre-numbered tickets should be inventoried (tickets received, issued, sold and returned) by the bookkeeper and reconciled to actual monies submitted for deposit from ticket sales, and any discrepancies or exceptions should be reported to the principal upon discovery.

5. **Report of Tickets Sold** must be completed for each event where pre-numbered tickets are sold. It must be signed by the ticket seller and the appropriate administrator and turned into the bookkeeper by the next business day, along with the funds collected and a Report of Monies Collected form.
  - a) Fill out Section A in its entirety. Indicate in writing any spaces that are not applicable. Beginning and ending ticket numbers shall be entered on the report by the ticket seller in front of the appropriate administrator.
  - b) After the ticket sale, complete Section B. Determine the number of each type of ticket sold by deducting the beginning ticket number from the ending ticket number.
  - c) Complete Section C to determine the amount of money that should have been collected by multiplying the number of tickets sold by the price and adding all ticket sales together.
  - d) Complete Section D to verify funds received are equal to the tickets sold. Count all cash and subtract the beginning change fund to determine the adjusted cash. Deduct the total amount of ticket sales from the adjusted cash balance to determine if there is an overage or shortage in the amount collected or if the amount collected is equal to the amount that should have been collected. If an overage or shortage, an explanation must be provided.
  - e) List all official receipts that make up collections for the fundraiser below Section D.
  - f) Cash transmitted must be counted by the ticket seller in the presence of the appropriate administrator and the report signed by both parties at that time.
  - g) Retain a copy of the Report of Tickets Sold and turn in the original to the bookkeeper each day that money is collected.
6. Upon receipt of the Report of Tickets Sold, the bookkeeper shall do the following:
  - a) Verify the form totals are correct and that receipts equal the adjusted cash total (Section D).
  - b) Collect change fund provided for the event (if applicable).
  - c) Retain possession of all unsold tickets and logs.
  - d) Alert the appropriate administrator to overages/shortages.
  - e) Sign and date the report and retain on file for auditing purposes.
7. **Go Fan Athletic Ticketing Event Program-** The district's Athletic Department has contracted with Go Fan to utilize their online ticketing program for high school athletic events. This program allows spectators to purchase tickets online and redeem their digital admission ticket from their phone.

- a) Schools can sell digital tickets online through the Go Fan program, as well as in person cash ticket sales at the door. Cash sales at the door require physical tickets and the completion of the Ticket Sales report outlined above.
- b) Athletic Directors can set up their Go Fan account online and create events, schedule ticket sales windows, set capacities, etc. They can also monitor ticket sales and validations, create season passes, parking and other ticketed events.
- c) Once an athletic event is over, the Athletic Director should run a sales report for each specific event.
- d) Athletic Directors should submit their individual Go Fan sales reports for each event, along with their cash collections and corresponding ticket sales report, to the Bookkeeper within one business day after the event.
- e) Go Fan mails a check to the school each week for the prior week's online ticket sales. A detailed sales report is included with the check and provides a breakdown of the sales for each ticketed event.
- f) When receipting the Go Fan check, Bookkeepers should attach the detailed sales report that accompanied the check, as well as the corresponding individual sales reports that were provided by the Athletic Director. Refer to chapter 7 for instructions on receipting/depositing.

# Chapter 10

## Staff Meals While on Duty

This procedure details the district's guidelines for staff meals purchased on or off campus while on duty. For these guidelines "student generated funds" are defined as those funds generated by, for, or because of the existence of the school or school group.

**1. On campus student meals paid by student generated funds.**

- a) Meals should be reasonable in cost/type of food.
- b) The number of staff eating should also be reasonable in consideration of the number of students.

**2. Off campus restaurant eating with students paid by student generated funds.**  
Examples would include pizza, wings, family style servings, etc.

- a) Meals should be reasonable in cost/type of food.
- b) The number of staff eating should also be reasonable in consideration of the number of students.

**3. Off campus restaurant eating with students, ordering individual meals, paid by student generated funds.**

- a) Staff may order, but no allowance is made for meals when travel is confined to Volusia County or for out-of-district travel not requiring overnight stay.
- b) For out-of-district travel requiring overnight stay, meal allowances will be reimbursed as follows:
  - i) Breakfast – when travel begins before 6:00 a.m. and extends beyond 8:00 a.m. payable at \$6.00
  - ii) Lunch – when travel begins before 12:00 p.m. and extends beyond 2:00 p.m. payable at \$11.00
  - iii) Dinner – when travel begins before 6:00 p.m. and extends beyond 8:00 p.m. payable at \$19.00
  - iv) Reimbursements are paid through payroll via the District's travel system, but are not taxable.

4. **Off campus meals for staff only (recognition), paid by non-student generated funds.**
  - a) Meals should be reasonable in cost/type of food.
  - b) Must be paid for using Non-student generated funds.
5. **Off campus meals for staff only (official business travel).**
  - a) No allowance is made for meals when travel is confined to Volusia County or for out-of-district travel not requiring overnight stay.
  - b) For out-of-district travel requiring overnight stay, meal allowances will be reimbursed as follows:
    - i) Breakfast – when travel begins before 6:00 a.m. and extends beyond 8:00 a.m. payable at \$6.00
    - ii) Lunch – when travel begins before 12:00 p.m. and extends beyond 2:00 p.m. payable at \$11.00
    - iii) Dinner – when travel begins before 6:00 p.m. and extends beyond 8:00 p.m. payable at \$19.00
    - iv) Reimbursements are paid through payroll via the District's travel system, but are not taxable.
6. **Donation made to school specifically for staff meals.**
  - a) Meals should be reasonable in cost/type of food.
  - b) The school must have specific documentation on file from the donor.
  - c) The donation must be deposited into a non-student generated donation account.



# Chapter 11

## Journal Entries

This procedure details the various types of journal entries and outlines who is responsible for processing them in SFO.

### 1. **Journal Entries Posted by Bookkeeper:**

- a. **Import Disbursements**- bookkeeper posts imported purchasing card transactions in SFO. When purchasing card transactions are imported, they are sent to the Import Disbursement screen for review, prior to posting to their associated accounts. Refer to chapter 6 of Internal Accounts manual, Imported Purchasing Card Invoices, for detailed instructions on posting purchasing card transactions.
- b. **Returned Checks (Repayment “Y”)**- bookkeeper records the deposit of Checkredi reimbursement checks. Be sure to select the check(s) being reimbursed from the “Returned Checks not Repaid” drop down menu in SFO. This will automatically fill in most of the information on the journal entry, as well as remove the check from the list of outstanding returned checks. Process a journal entry for each returned check being reimbursed. Refer to section 5 of the School Funds Online user’s manual for detailed instructions on recording returned check journal entries. The returned check journal entry records the repayment. Therefore, it is not necessary to process a receipt or deposit. When depositing Checkredi reimbursement checks, complete a separate deposit slip and deposit bag in order to keep them separate from regular deposits. Both bookkeeper and Principal must sign the Journal Entry Proof Sheet. Attach Checkredi detailed report to the journal entry and file in the journal entry folder for future reference.
- c. **Transfers**- bookkeeper processes transfers in SFO to move funds from one account to another. Use Fund Transfers for a single transfer and Multi-Fund Transfer to transfer funds from/to multiple accounts. Reminder- student generated funds should never be transferred to non-student generated accounts. Refer to section 5 of the School Funds Online user’s manual for detailed instructions on recording transfer journal entries. Both bookkeeper and Principal must sign the Journal Entry Proof Sheet. Attach any supporting documentation to journal entry and file in the journal entry folder for future reference.
- d. **Event Code Edit**- bookkeeper corrects event codes assigned to specific checks and/or receipts. An example might be if the wrong field trip event code was assigned to a field trip receipt. Refer to section 5 of the School Funds Online user’s manual for detailed instructions on recording event code edit journal entries. Both the bookkeeper and Principal must sign the Journal Entry Proof Sheet. Attach any

supporting documentation to the journal entry and file in the journal entry folder for future reference.

## 2. **Journal Entries Posted by Finance:**

- a. **Bank Interest/Bank Charges-** Finance posts bank interest and service charges as part of the monthly bank reconciliation process. Journal Entry Proof Sheet will be included in monthly bank reconciliation packet that is mailed to the principal. Journal entry, along with other bank reconciliation reports, should be signed by the principal and filed with the bank reconciliation packet for future reference.
- b. **Returned Checks (Repayment “N”)-** Finance records returned checks that post to the schools’ bank statements as part of the monthly bank reconciliation process. Journal Entry Proof Sheet will be included in monthly bank reconciliation packet that is mailed to the principal. Journal entry, along with other bank reconciliation reports, should be signed by the principal and filed with the bank reconciliation packet for future reference.
- c. **Check/Receipt to Wrong Account-** Finance processes account corrections for checks and/or receipts. Email requests for account corrections to Finance, including the receipt or check number, the incorrect account that was charged and the account number that should have been charged. Journal Entry Proof Sheet, along with supporting documentation, will be sent to bookkeeper through the county mail. Journal entry should be signed by the principal and filed in the journal entry folder for future reference.
- d. **Check/Receipt for Wrong Amount-** Finance processes amount corrections for checks and/or receipts. Email requests for amount corrections to Finance, including the receipt or check number, the incorrect amount, the amount that should have been posted and the reason for the correction. Journal Entry Proof Sheet, along with supporting documentation, will be sent to bookkeeper through the county mail. Journal entry should be signed by the principal and filed in the journal entry folder for future reference.

# Chapter 12

## Facility Usage

This procedure details the documentation and process required for the community use of the school's facilities. Refer also to 1001.41 and 1001.42, Florida Statutes and School Board Policy 705. Also refer to the district's Facility Usage Procedures Manual.

- 1) **Volusia County Schools Policy 705-** This procedure details the documentation and process required for the community use of the school's facilities. Refer also to 1001.41 and 1001.42, Florida Statutes and School Board Policy 705.
  - a) Requests for use shall be presented to the principal to recommend approval or denial. The principal shall ensure compliance with procedures developed by the superintendent. Use of a school district facility by school-based organizations and outside organizations shall not interfere with regular school programs, school activities, or school functions. In addition, the principal shall have the authority to deny use of a facility when he or she determines that the school district's interest in maintaining a safe and secure environment for the students is best served by denying the request.
- 2) **New Facility Usage Procedures-** Facility Usage collections will no longer flow through Internal Accounts. The district has contracted with a third-party facilities management company called Facilitron. Facilitron will be responsible for screening, scheduling billing and collections for all school and district facility rentals.
  - a) Facilitron will disburse all rental collections to the district Finance Department on a monthly basis.
  - b) Once the monthly payment is received from Facilitron, the Finance Department will distribute each school's percentage share of rental collections. Schools should deposit their monthly rental collection checks into the Facility Usage account in SFO (7650.000).
  - c) Schools will no longer be responsible for collecting or remitting sales tax associated with Facility Usage rentals. The Finance Department will be remitting all sales tax associated with Facility Usage rentals to the Florida Department of Revenue on behalf of the schools. Please note that all schools are still responsible for reporting and remitting sales tax to the Florida Department of Revenue for any taxable sales or collections not pertaining to Facility Usage rentals (i.e., fundraisers, locker rental, etc.).
  - d) Schools will continue to submit payroll invoices associated with any Facility Usage rentals that require additional staff, such as Custodians or Site Supervisors. Contact the Payroll Department for additional information regarding Facility Usage payroll invoices.

- e) **Facilitron-** The facility use process at Volusia County Schools is now online. Using the Facilitron system, reservation requests can be submitted easily and will be handled efficiently. Renters can access photos and descriptions of school facilities, see real-time availability, view estimated quotes, and pay rental fees online.
  - i) Facilitron works with facility operators to make sure facility use programs thrive and provides support for both you and your renters, handling things such as:
    - (1) Invoicing
    - (2) Collections
    - (3) Refunds
    - (4) Insurance verifications
    - (5) Organization verifications
    - (6) Communications to renters
    - (7) Mass cancellations or suspensions
  - (a) Facilitron will process all rental reservations pursuant to facility use policies of the School Board of Volusia County, Florida.
  - (b) Facilitron will provide support to both facility users and school staff. Facilitron can be contacted by email at support@facilitron.com or by calling 1-800-272-2962, ext. 1.
- f) **Reservation Approval Workflow-** School staff is responsible to review reservations from Outside Organizations and submit them as preapproved or declined. Reservations are then sent to the District Administrator for final review and approval.

### **3) Renter Organizations-**

- a) **School-based organizations** - those volunteer organizations generated by the existence of the school, such as booster clubs, parent-teacher organizations, or associations, which are providing a service to the school. All school-based organizations must comply with the requirements for “outside support organizations” set out in School Board Policy 719, Internal Accounts.
- b) **Outside organizations** - those organizations not generated by the existence of the school or the district, including for-profit users (including individuals), community groups, governments, and non-profit users. This includes employees conducting their own activity as an independent contractor or agent, where the activity is not required as part of the employee’s employment with the school district.

### **4) Liability Insurance-**

- a) **Insurance Requirements-** School-based organizations may be permitted to use school district facilities without providing liability insurance or completing a facility usage agreement in accordance with School Board Policy 719 Internal Accounts. This waiver applies only to activities on campus and does not extend off-campus or to transportation.

- b) Governmental agencies may provide a statement of self-insurance in lieu of a Certificate of Liability Insurance, with limits pursuant to Florida Statutes 768.28.
- c) Activities with a high potential for accidents or liability will not be permitted.
- d) Certificate of Liability Insurance Requirements
  - i) Commercial General Liability Coverage must be indicated on an occurrence basis with minimum limits of \$1,000,000 per occurrence and \$2,000,000 general aggregate for property damage and bodily injury, including death to a third party.
  - ii) The certificate must specify the general liability insurer name affording coverage, the policy number and effective dates. These dates must cover the date or dates being requested for the use of VCS facilities.
  - iii) An organization or group should submit only one copy of its Certificate of Liability Insurance, even if the organization or group is applying to use several different VCS facilities.
  - iv) The insured name on the Certificate of Insurance must match the legal entity name on the Facilities Use Agreement.
  - v) Where permitted by law, a waiver of subrogation or other rights to recovery against the School Board of Volusia County, Florida shall be indicated specific to the dates of use requested.
  - vi) The cancellation section of the Certificate of Insurance must be completed.
  - vii) Certificates of Insurance must include an insurance broker or agency authorized representative signature.
  - viii) The School Board of Volusia County, Florida must be named as the Certificate Holder, and where permitted by law, be named as an Additional Insured as follows:
    - (a) School Board of Volusia County, Florida  
P.O. Box 2118  
Deland, FL 32721-2118
    - (b) Unless the certificate reads as above, the certificate will be denied. Proof of insurance (certificate of insurance) can be uploaded into Facilitron reservations.
    - (c) As an alternative to requiring evidence of liability insurance, the superintendent may authorize the purchase of a Tenant Users Liability Insurance Policy, and then require users to purchase the insurance from the district.

## **5) Reservations and Payments-**

- a) Deadlines- The agreement must be completed, and the original returned to the school no less than twenty-one (21) calendar days prior to the initial use of the school district facility by the organization under the agreement. Payments for facility rentals using a credit card, PayPal, or ACH/echeck is due to Facilitron no

less than two (2) days prior to the event. Facilitron must receive payments made by check at least five (5) days prior to the event to ensure that the check clears prior to use. Payments can be submitted on the Facilitron reservation webpage or online via a payment link forwarded to the facility user in an email from Facilitron.

- b) Cancellation- Cancellations not made within two (2) business days of the initial event may be subject to a cancellation fee. The cancellation fee will be equal to the minimum usage fee in accordance with the fee schedule. Excessive schedule changes may result in an administrative fee being assessed by the school district. Nonpayment, absent the existence of extenuating circumstances, will result in denial of future use of any facility.
- c) Outstanding Balances- Facility users with outstanding balances or overdue accounts will not be permitted to use VCS facilities until the outstanding balance is satisfied. Payment collection is handled by Facilitron, if payment is not provided by renter the reservation will be canceled.
- d) Invoice Changes and Corrections- Users must request in writing to both the school's Facility Use Contact and Facilitron for changes to a previously approved reservation no less than two (2) business days prior to the event. The school must approve change requests in writing. The "Comment" field on the Facilitron reservation can be used by the facility user to submit a change request and by school staff to approve the user's change request. Corrections, cancellations and changes to facility rental invoices must be verified in writing by the school. Revisions will not be made to any invoice more than thirty (30) days after the scheduled facility rental. Should a facility rental event conclude earlier than the time stated in the rental reservation, the user shall not be entitled to a refund of any rental, facility use, cleaning, utilities, staffing, or equipment rental fees paid.

## **6) Staffing Requirements-**

- a) Facility users must pay the salary charge(s) for School Board employee(s) to be on-site during facility rentals. The school principal or his/her designee will determine the number of employees and hours needed during the rental. School Board employees working facility rentals as site supervisors or custodians should not be participants in the rental event so that they are available to handle emergencies, restock the facilities, and to survey the campus to ensure that people who are not part of the event do not come on to the campus.
- b) The school board reserves to itself and the superintendent the right to require provision of and payment for additional security, crowd control, custodial services, or other additional conditions as needed to ensure that use of school facilities for other purposes not detract from their primary educational use.
- c) The use of the school's kitchen equipment for the preparation of food shall require the operation by a student nutrition service employee.

- d) Please note the following excerpt from the AFSCME contract: Article XVI, D – Special Functions, “School Way Café’ employees who work on special functions, funded by a business or agency outside the school system, in addition to their regularly assigned work hours shall be compensated at a rate of time and one half (1 ½) of their normal rate of pay. Payment will be made in a timely fashion – not to exceed four (4) weeks.” The overtime is paid regardless if the SWC employee has worked a 40-hour week or not.

7) **Fees-** A ten percent (10%) discount shall be given to organizations using a facility for twenty (20) or more hours per week, with a “week” being Sunday through Saturday.

- a) All users will be charged for any additional services provided as a result of their usage. Additional services may include custodial, school nutrition, security, technical support, etc.
- b) Forty percent (40%) of the listed rental fee will be transmitted to the finance department of the district to cover operational and maintenance costs.
- c) With the approval of the Superintendent, a school-based organization may be permitted to use school facilities during mandatory close dates, but may be required to reimburse the school board in accordance with the fee schedule developed by the Superintendent pursuant to this policy. Outside organizations may also be permitted to use school facilities during mandatory close dates, but shall be required to reimburse the school board in accordance with the fee schedule developed by the Superintendent pursuant to this policy.

8) **Facility Rental Fees-**

<b>Facility Rental Fees</b> (per hour)			
Facility	Elementary	Middle	High
Classroom (under 1,000 sq. ft.)	\$16.00	\$16.00	\$16.00
Classroom (over 1,000 sq. ft., incl. portables)	\$24.00	\$24.00	\$24.00
Media Center	\$30.00	\$30.00	\$30.00
Cafeteria	\$35.00	\$40.00	\$67.00
Auditorium	\$35.00	\$40.00	\$120.00
Gymnasium (excluding Mainland HS)	N/A	\$40.00	\$80.00
Gymnasium - Mainland HS - Lower Level	N/A	N/A	\$80.00
Gymnasium - Mainland HS - Upper Level	N/A	N/A	\$90.00
Game Field/Track/ Stadium	N/A	N/A	\$60.00
Practice Field	N/A	\$18.00	\$18.00
Other Exterior Areas	\$15.00	\$15.00	\$15.00
Auxiliary Lighting (except parking lots)	\$70.00	\$70.00	\$70.00

- a) *The fee schedule lists charges by hour. Minimum usage is for one hour with ½ hour increments thereafter.*

- 9) **Equipment Use Fees**- The use of technical equipment, such as the equipment in auditoriums and theaters, shall only be operated under the supervision of a school district employee.

10) **Staffing Fees**-

<b>Staffing Fees</b> (per person per hour)	
<b>Staffing Level</b>	<b>per hr.</b>
VCS Employee Representative	\$26.00
Custodian	\$26.00
Technician	\$33.00

a)

*Required level of service of staff to be determined by the site administrator.*

- 11) **Sales Tax**- Unless an organization provides Facilitron with a valid State of Florida Sales Tax Certificate of Exemption, a 6.5% sales tax is charged on the following fees: rental, facility use, utilities, cleaning and equipment. NOTE: A Federal Tax Exemption number does not apply to the State of Florida Sales Tax Exemption.

- a) All sales tax associated with Facility Usage from outside organizations that are not tax exempt will now be collected by Facilitron. Schools will no longer be responsible for collecting or remitting sales tax associated with Facility Usage rental fees. The Finance Department will be remitting all sales tax associated with Facility Usage rental fees to the Department of Revenue on behalf of the schools.

- 12) **Use of Income**- Income from leased facilities may be used on upkeep or repair of the leased facility, campus beautification, supplies, authorized salary supplements, student recognition programs and activities, staff recognition programs and activities or general internal account expenditures which would benefit the student body as a whole.

- 13) **Code of Conduct**- The organization using the school district facility shall enforce compliance with the following standards:

- a) The use of tobacco, alcohol or other drugs is not permitted on school board owned property.
- b) Parking shall only be in clearly marked parking spaces.
- c) The area shall be left clean and ready for students. Trash or debris shall be picked up and disposed of properly.
- d) The organization shall check to see if the property is secure when departing, leaving it the same as they found it.
- e) The organization shall be sure to conduct play activities in a sportsman-like manner. No fighting or roughhousing will be allowed.



- f) The organization shall report any unsafe conditions to the school-based administrator as soon as noted.
- g) No firearms or weapons of any kind shall be brought onto the premises.
- h) The Code of Student Conduct will apply to students participating in the activity.

14) **Uses of School District Facilities-** No school facilities, equipment or grounds shall be permitted for any of the following purposes:

- a) Programs involving any form of gambling or other illegal activity
- b) Programs which would be in violation of any law or School Board Policy.
- c) Adult entertainment which is sexually explicit or suggestive in nature, or which involves excessive profanity
- d) Programs which promote activities which violate the law.

15) **Special Events-** Special Events are activities held by the school, PTA, PTO, Booster, etc. to promote or benefit the school, students, and Volusia County Schools. These types of events MUST be registered with Risk & Benefits Department for approval, as certain criteria must be met to be allowed on property. For some activities, the Office of the Fire Marshal requires onsite inspections.

- a) Special Events include, but are not limited to: carnivals, festivals, movie nights, dances, fundraising activities, reward parties, presentations, parades, food trucks on property, interactive rentals, performances, inflatables, homecoming events, and marathons.
- b) A Special Events Application Form must be submitted to the Risk Management Department at least thirty (30) days prior to the event date.

# Chapter 13

## Other Sales/Collections

This procedure details various sales processes and the documentation that must be completed and retained.

1. **Advertising:** A form of communication intended to persuade an audience (viewers, readers or listeners) to purchase or take some action upon products, ideas, or services. All advertising activities shall be conducted in accordance with District School Board Policy 714 – Advertising.
  - a) **Permission to Advertise:** The Volusia County School Board permits the following to advertise:
    - i) Commercial and charitable advertisers to place paid advertising that promotes the advertiser's goods, services, or events to the school community.
    - ii) Commercial and charitable advertisers to place paid advertising that expresses the advertisers' publicized support of the district's schools, students and programs.
    - iii) Non-commercial paid advertising having congratulatory and supportive statements for students in advertisements purchased by their parents, family or friends.
    - iv) Statements of support for the Volusia County schools, students, and programs in advertisements purchased by local civic or community organizations.
    - v) All advertising, regardless of platform of the advertisement, is restricted to such subject matter.
  - b) **Venues for Advertising:** Venues are not a forum for debate, advocacy or expression of political, religious or other personal viewpoints. Advertising shall only be allowed in the following venues:
    - i) **Athletic and Other Extracurricular Venues:** Advertising is permitted, but must be approved by the Principal/designee, where athletic programs are conducted, and in programs or other school publications traditionally associated with athletic and other extracurricular activities. Examples include athletic programs, stadium signage, bulletins, schedules, playbills, etc.
    - ii) **School Sponsored Publications:** Advertising is permitted, but must be approved by the Principal/designee, in school-sponsored publications. Examples include yearbooks, student newspapers and magazines, programs, bulletins, etc.
    - iii) **School Buildings and School Property:**

- (1) Advertising associated with school-approved fund-raising is permitted, but must be approved by the Principal/designee, in school buildings and on school property.
  - (2) Advertising associated with sales through vending machines placed on site in accordance with contracts agreed upon by the Volusia County School Board or the building principal is permitted.
  - (3) Advertising associated with an agreement with an outside party to use the facility is permitted, but only when the outside party is using the facility.
- iv) **School Websites:** Advertising on individual school websites and/or individual school web pages on other websites for fundraising shall only be permitted where expressly authorized by the Superintendent.
- (1) Advertisements shall be approved by the District Advertising Committee.
  - (2) Advertising shall include no more than the name, phone number, and email or website address of the advertiser, a visual approved in accordance with District School Board Policy 714 – Advertising, and a short message which is limited to promoting goods, services, or events and/or expressing the adviser's support of Volusia County's students, schools, and programs.
  - (3) Website advertisements may have further restrictions based upon space availability and technological capabilities.
- v) **Prohibited Venues:** Advertising is prohibited on any Volusia County school's public address system during the school day and is also prohibited on the Volusia County School Board's automated phone system. Electronic mail sent from electronic mail addresses provided by Volusia County Schools shall not be used for advertising.
- c) **Content:** Advertising content shall not:
- i) be false, deceptive or misleading;
  - ii) promote unlawful or illegal goods or services;
  - iii) imply or declare an endorsement by the Volusia County School Board, staff, or students, of any goods or services;
  - iv) promote alcohol, tobacco or smoking related products, drugs, or any illegal substance;
  - v) promote or encourage the violation of any school rules or Volusia County School Board policies;
  - vi) contain images of information that promotes or that may be considered violent or inappropriate to minors;

- vii) promote escort services, dating services or adult entertainment businesses or establishments;
  - viii) contain nudity, sexual or indecent behavior or implication.
  - ix) contain profanity, or derogatory language about any individual, group of individuals, goods , services or program;
  - x) contain threatening, harassing or discriminatory language;
  - xi) promote, endorse, or advocate any position on political issues or candidates, social, or religious issues; or
  - xii) redirect the viewer of an advertisement on a website to a site that serves the purpose of bypassing the restrictions and requirements, with the exception that redirecting the viewer to an advertisement which, as an incidental part of the advertisement, includes the promotion of alcohol will not be considered a violation.
- d) Because advertisers are not receiving any tangible personal property, no sales tax is imposed on the advertising fee.
2. **Citizenship Collections:** Any collections for the benefit of outside organizations (example- jump-a-thons for American Heart Association) must be pre-approved by the Principal in writing. The “Citizenship Collections” account (6150.000) should be used and event codes can be set up in order to track multiple citizenship collections within the same account. The total amount of receipts should equal the amount being paid out to the associated organization.
  3. **Equipment Rental:** Funds collected from students for the rental of equipment shall be deposited to the appropriate fund (ex. Athletics for athletic equipment) in internal accounts.
  4. **ESE School Based Enterprise:** The following are guidelines for schools participating in approved ESE school based enterprise programs.
    - a) **Daily Collections (Receipts)**
      - i) Write pre-numbered receipts for all collections over \$1.00. Receipt book should be obtained from bookkeeper.
      - ii) Submit money daily. Record cash and check collections on Report of Monies Collected. Total, sign and submit to bookkeeper within 24 hours of collection. Bookkeeper is to verify collection with you at the time money is turned in. The bookkeeper will sign and return the white copy of the MCF to you and initial the last completed receipt in your receipt book. This is your proof that you have turned in the money.
      - iii) Collections must be submitted intact. No change can be made or checks cashed from collections.

b) **Purchases**

- i) Supplies for your program are to be purchased using the internal accounts purchasing card or an administrator approved purchase order. VCS should never be obligated for purchases outside of one of these two methods. Purchases made outside of these two methods may become the responsibility of the purchaser.
- ii) To obtain a purchase order or purchasing card, see your bookkeeper. A purchase request form that must be completed in order to obtain prior approval to make a purchase.
- iii) Sales tax must be paid on items purchased for resale (example- merchandise for the school store). In cases where the sales tax is being paid as part of a student "life skills" lesson, sales tax must be included as part of the class curriculum and a copy of the lesson plan must be provided to the bookkeeper for payment backup documentation.

c) **Share Distribution (Paying Students)**

- i) Shares should be distributed to students in the form of a check made payable to the student whenever possible. When there are extenuating circumstances where paying a student by check is not feasible (example- student lives in group home setting and has no identification to cash check), the student may be paid in cash, as long as two staff members are signing as witnesses to student receiving cash.

(1) Check Payouts

- (a) Student will complete a W-9 form for Finance to set up vendor in SFO software. Sponsor will assist student with obtaining required information and completing W-9 form. In cases where it is impossible to obtain the student's social security number, the student's alpha ID will be sufficient. If payments to the student exceed \$600 in a calendar year, the social security number will have to be obtained.
- (b) Sponsor requests individual checks made payable to students. Supporting documentation, detailing calculation of profit share amounts by student, should be provided to the bookkeeper prior to payment.
- (c) Students sign form, acknowledging that they received a check.
- (d) Copy of signed form is returned to bookkeeper for auditing purposes.
- (e) Sponsor will accompany student to local bank to cash check as a "life skills" lesson.

(2) Cash Payouts

- (a) Sponsor requests a single check, made payable to sponsor, totaling all payouts for students. Supporting documentation, detailing calculation of profit share amounts by student, should be provided to the bookkeeper prior to payment.
- (b) Sponsor cashes check and receives cash in increments needed for payouts.
- (c) Student signs form, acknowledging amount received, as witnessed by two staff members who also sign form.
- (d) Copy of signed form, along with any funds not distributed, is returned to bookkeeper for auditing purposes.

- d) **Verification of Records**
  - i) Sponsor should request an Account History Report monthly from the bookkeeper from July 1<sup>st</sup> to date for the account number assigned to this enterprise.
  - ii) Verify the balance matches sponsors records, less any receipts not turned in/ recorded and/or any invoices not yet paid.
- 5. **Lockers/Locks:** Funds collected from students for the rental of lockers/locks shall be accounted for separately in the Student Locker Fee account (7300.000).
  - a) Fees shall be regulated in such a manner as to prohibit a profit or large monetary balance. Any savings shall benefit the students by means of a reduced fee.
  - b) Profits from the rental of lockers must be used for the repair, maintenance and replacement of the lockers. Once this has been completed, the remaining funds can be used for the general benefit of the student body.
- 6. **Lost or Damaged Laptops:** There are various laptop programs and fees being collected by schools. Below is an explanation of each program, along with instructions for associated collections being deposited into Internal Accounts.
  - a) **Student 1:1 Device Program-** Any device that was issued for the Student 1:1 program starting in January 2021 for secondary students and August 2021 for Elementary students. The device types are listed below by grade level.
    - i) Grade PreK-2- iPad in school
    - ii) Grade 3-5- Lenovo laptop
    - iii) Grande 6-12- Dell laptop (take home)
  - b) **ICP Program-** Any device that was checked out from March through November 2020 for Volusia Live or Distance Learning which started during 2020.
  - c) All laptop repair fees should be made payable to the school and deposited into Internal Accounts. These can also be set up as an activity in OSP to be paid online. Fees for both programs should be deposited into “Lost and Damaged Laptops- 1:1” account (6510.000). Schools should remit all collections for this program to the district quarterly. Make sure to indicate “Laptop Repair Fees- Project 01820” on the check to the district so it is posted correctly.
- 7. **Lost or Damaged Textbooks:** It is the responsibility of each principal to collect from each student or the student’s parent the purchase price of any instructional material the student has lost, destroyed or unnecessarily damaged.
  - a) All monies collected must be deposited in the Lost and Damaged trust account (6500.000) within the internal funds.

- b) The total amount collected for lost or damaged textbooks shall be transmitted to the Instructional Materials Office with the annual Instructional Materials Inventory Report at the end of the school year.
  - c) The Finance Department will deposit funds and add to the district appropriation for instructional materials pursuant to ss. 1006.28(3)(d), Florida Statutes.
8. **Media Fines (Transferred Students):** If a student has transferred from another school within the district with a media fine, suggest that the parent write a check to the school where the obligation is, indicating the student name and item being paid for, and mail it themselves. If the parent chooses to pay on site, the following procedure should be followed:
- a) The media specialist prepares a pre-numbered receipt and gives the original to the payee immediately upon payment. The receipt copy remains in the receipt book. For more details on the receipting process, please refer to Chapter 7 – Receipts and Deposits.
  - b) The media specialist completes a report of monies collected with a note indicating the school it is for.
  - c) The funds collected, accompanied by the receipt book and report of monies collected, are submitted to the bookkeeper. The bookkeeper immediately signs, dates, and returns the WHITE copy of the report of monies collected. A receipt from internal accounts software will follow within one business day.
  - d) The bookkeeper will issue a check and send it to the school with a note indicating the student's name and item paid for.
9. **Musical Instrument:** Funds collected from students for the rental of musical instruments shall be deposited to the music fund in internal accounts. This money shall be used solely for the repair or replacement of instruments and uniforms.
10. **Outside Program Earnings:** Earnings from programs such as **Box Top, Spirit Nights at restaurants, toner programs**, etc, for which the school is required to “do something” in order to earn funds. These funds should be deposited into the Outside Program Earnings account (7100.000) and used for the benefit of the overall student body.
11. **Parking Decals:** Collections for parking decals by secondary schools and vocational schools shall be deposited into the Student Parking account (7350.000) within internal accounts.
- a) Decals shall be sold in numerical sequence.
  - b) Reference the respective decal number on the receipt issued.
  - c) Secure unsold decals for audit purposes.

Profits from parking fees must be used for the upkeep and maintenance of the student parking lot(s). Once this has been completed, the remaining funds can be used for the general benefit of the student body.

12. **School Store:** The purpose of the school store is to provide a convenience to the students and the school staff for purchasing items associated with the school's instructional program and items that contribute to the development of school spirit. School based enterprises, such as vocational and other self-supporting programs, that sell items for resale would follow the same guidelines. A detailed inventory should be maintained, in lieu of a fundraiser form, for all types of ongoing collections, such as t-shirt sales, yearbooks, etc.
- a) Receipts should be issued for items greater than \$1.
  - b) Cash from sales shall not be used in place of a change fund nor be used to make purchases.
  - c) Revenue shall be receipted daily into the school's internal funds. This revenue does not include the change fund. When students assist in the operation of the school store, they will be properly trained and supervised. Students are strictly prohibited from transporting money to/from the bookkeeper.
  - d) The quantity of merchandise purchased for re-sale will be based on historic need. Large ending inventories increase the risk of loss. Thus, every effort shall be made to liquidate the year-end inventory to cover costs. Inventories must be stored in a secured location.
  - e) Merchandise purchased for re-sale is subject to sales tax. The sales tax will be listed on the invoice and paid to the vendor. If ordering from an out of state vendor that does not charge sales tax, sales tax must be paid directly to the Florida Department of Revenue, based upon the sales price of the goods. Refer to the Sales Tax chapter 17 for further instructions.
  - f) A detailed inventory must be maintained by the supervising sponsor/staff member and on file throughout the school year for review and for annual audit. The inventory should include the beginning quantity, amount ordered, amount sold and ending quantity for each item being sold. It should also include the cost of the items ordered, as well as the corresponding price of the items being sold. A final inventory count should be conducted by the bookkeeper, in the presence of another VCS employee, at the end of the school year. The final inventory should be compared to the sponsor/staff member's inventory for accuracy.
13. **Uniform Rental:** Funds collected from students for the rental of uniforms shall be deposited to the appropriate fund (ex. Music – Band for band uniforms) in internal accounts.



14. **Vending Machines:** The sale of food or beverages to students shall be in accordance with Rule 6A-7.0411, Florida Administrative Code. The web address is <https://www.flrules.org/gateway/RuleNo.asp?ID=6A-7.0411>.
- a) Food and beverages sold or dispensed through vending machines or other dispensing devices located in the student lunchroom, student dining room, or other area designated for student dining are sales tax exempt.
  - b) Food and beverages sold or dispensed through vending machines or other dispensing devices located in a gymnasium, shop, teachers' lounge, corridor, or other area accessible to the general public and not specifically designated for student dining are subject to sales tax. Tax on the cost of the items should be paid to the supplier. This is typically handled by the vending machine company.
  - c) Profits earned from food and beverages sold through vending machines or other dispensing devices located in **faculty lounges** or **workrooms** for the exclusive use of teachers and staff may be deposited into a Staff Sunshine/Vending account. Profits earned from **all other vending machines** shall be deposited into a general fund, student generated account. These funds are to be used for the general welfare of the student body.
  - d) Rule of thumb – to determine what percentage of a lump sum collection to attribute to the vending machines accessible to faculty only, divide the number of vending machines accessible only to faculty by the total number of machines at the school (ex. if a school has 4 vending machines with 1 in the faculty lounge, 25% of the collection may be deposited into the Staff Sunshine/Vending account).
  - e) A prorated share of all expenses for the machines shall also be paid from the Staff Sunshine/Vending and the general fund, student generated accounts. Use the same percentage as calculated above.

# Chapter 14

## Donations/Gifts/Grants

This procedure details the documentation and approvals necessary for accepting gifts or donations. Refer also to District Policy 704 – School Fees and Donations.

1. The Superintendent (or designee) is authorized to accept gifts or donations to the school district, on behalf of the school board, of money, equipment supplies and materials. The Superintendent or designee may accept the terms and conditions of any such gift or donation as deemed appropriate and shall have the discretion to accept or deny the gift or donation on the basis of those terms and conditions. Any donation in violation of Florida Statutes, SBE Rules, and/or District policies shall be denied.
2. School should use caution when soliciting donations/contributions and insure that the donations/contributions are truly voluntary. No reprisal shall be taken against a student or his or her family for a failure to make a donation/contribution.
3. When donations are received, a signed letter, official minutes or copy of the check (if designated on memo) should be secured from the individual or organization to establish the purpose of the funds, even if the funds are to be used at the principal's discretion. Any donations that come to the school without a specific written purpose are considered Undesignated Donations and must be used for the general welfare of the student body.
4. **Monetary Donations:** Schools may receive monetary donations/contributions by soliciting from parents, families and the community for the purpose of providing and/or enhancing educational activities available to students.
5. **Estimating the Value of Donated Property:** The estimate should be the price a typical buyer would pay for the item given the age, condition, style, and use. Usually, items are worth far less than the original purchase price.
6. **Donations Less Than \$500:** The principal is authorized to accept individual donations to the school of up to \$500. Documentation to support the donor's intent shall be maintained on file. A letter of acknowledgement should be sent to the donor from the school.
7. **Donations Of \$500 Or More:** An individual gift or donation of \$500 or more requires School Board approval. Its acceptance shall be in accordance with section (1) above. If a donor receives goods and/or services in exchange for a donation, the actual donation is the amount of the payment that is more than the value of the goods and/or services.
  - a) At the time of the donation, a Request for School Board Acceptance of Donations to Volusia County Schools (form #2005110) must be completed, signed by the

principal/department head or designee and sent to the School Board's Agency Clerk at DeLand Administrative Complex (DAC).

- b) The form may be found on the Finance Department' website under the Internal Accounts tab. A direct link to the form is [http://myvolusiaschools.org/finance/Documents/Internal\\_Accounts/Donations%20Over%20\\$500%20Form.pdf](http://myvolusiaschools.org/finance/Documents/Internal_Accounts/Donations%20Over%20$500%20Form.pdf).
- c) Include the following information:
  - i) Amount of donation.
  - ii) Whether the organization received any goods and/or services as a result of the contribution. Include a description and estimate of the value of any goods and/or services as well as the age and condition.
  - iii) Purpose of the donation. What will the money or goods and/or services be used for?
- 8. **Donations Of Property/Equipment:** Donations of property or equipment (internal accounts didn't purchase it) with a declared value of \$750 or more must be tagged as inventory. Contact Budget Department.
- 9. **Donations at Principal's Discretion:** Funds donated for this purpose must specifically state "use at the principal's discretion".
- 10. **Cash Donations:** When collecting cash donations, be sure to indicate the purpose of the donation on the receipt. Donation jars are prohibited, with the exception of the "Pennies for Patients" program.
- 11. **Donated Gift Certificates or Gift Cards:** Gift certificates or gift cards received as donations, whether to be used by the school for student, volunteer, or employee recognition, must have written documentation from the donor to support the disposition.
  - a) A copy of the gift certificate or gift card must be made and retained for audit.
  - b) If used by the school, there must be documentation (receipts) to support the use of the gift certificate or gift card.
  - c) If passed on to the student, volunteer or employee for recognition, the recipient must sign for acceptance of the gift certificate.
  - d) Contact Finance to process a journal entry documenting the inflow and outflow of the donation since gift certificates and gift cards are virtually cash.
- 12. **Undesignated Donations:** are those donations that come to the school from various businesses or the general public, without a specific purpose. These funds must be

spent for the student body as a whole; they are not intended for expenditures related to staff recognition, luncheons, or any other personal expenses on staff.

13. **Restricted Donations:** are those funds donated for a restricted purpose. Restricted donations shall be accounted for in a trust account and expended only for the purpose for which collected.
  - a) The Principal must grant approval, in writing, before the school accepts a donation to be used over a period of time beyond the year in which received. Retain approval for audit purposes. Scholarship funds that may not be disbursed in the current year are an example of this type of activity.
  - b) Donations made for any form of salary compensation must be remitted to the District and paid through the District's payroll system, including all applicable taxes and related benefits.
14. **Grants:** When a grant is received to be deposited into Internal Funds, the bookkeeper shall keep the grant letter and a copy of the grant application on file. Disbursements must only be made according to the grant agreement. The grant shall be recorded in a separate Trust account.
  - a) Any unused Futures, Inc. grant monies over \$25 must be returned before June 30 each year.
  - b) Any other grants/scholarships that contain directives to return any unspent funds must be returned before June 30 each year.
15. **Charitable Causes:** When a tragedy occurs to students, families, or staff and someone wants to make a donation: Choose a small, local bank that will establish a "Charity Fund" that can be accessed by the family. Account will be set up as "The \_\_\_\_ Family Charity Fund". Donors should deposit directly to the charity fund account, not the school. Obtain the bank contact information for publication and coordination.
16. **Scholarships and Needy Students:** Most student scholarships/donations are awarded by an outside organization that creates their own criteria for selecting the scholarship/donation recipients. When an organization provides scholarship/donation funds to a school without qualifying criteria, the school should form a committee comprised of various school representatives, such as the Principal, Teachers, Counselors, etc. The committee should come up with qualifying criteria for the award and vote on the recipients. All committee meeting minutes should be documented and kept on file for future reference.
17. **Unused Donations:** When the purpose of a donation or grant has been accomplished or becomes inoperative, unused trust funds shall be returned to the person(s) from whom collected, if practicable. Donors may designate an alternative purpose. Funds that cannot be returned shall be transferred to the general miscellaneous account.

# Chapter 15

## Purchasing/Expenditures

This procedure details the documentation and approvals necessary for receiving, verifying and processing purchases/expenditures. All purchases shall be made in accordance with District School Board Policy 702 – Purchasing.

### 1. **Purchasing/Expenditure Basic Guidelines:**

- a) Since the purchasing of goods and services results in the expenditure of school funds, two required forms are used to document the process: the purchase request and the purchase order.
- b) All purchases of goods or services must be approved in writing by the Principal, prior to the issuance of a purchase order or purchasing card. The faculty, staff or sponsor requests to purchase items or services by submitting a completed purchase request form, which includes the vendor, description of purchase and approximate amount. The bookkeeper verifies that the account to be charged has a sufficient cash balance to cover the request and that the purchase is within internal account guidelines. No faculty, staff or sponsor may obligate school funds by purchasing material or services without prior approval. The purchase request then goes to the Principal for final preapproval. This preapproval must be in writing, by either signing the purchase request or approving via email.
- c) Once the Principal has provided written preapproval of the purchase request, the bookkeeper either issues the purchasing card or enters a purchase order. Whenever possible, the purchasing card should be used.
  - i) When issuing the purchasing card, the bookkeeper verifies the availability of funds and the purchasing card limit(s) and signs out the card. Principal approval is required for each purchasing card request. For purchases in excess of \$50, a price increase of 10% or more must be re-approved by the Principal.
  - ii) When issuing a purchase order, enter the anticipated purchase price in SFO, print the purchase order and have it approved by the principal. For purchases in excess of \$50, a price increase of 10% or more will require an adjustment to the purchase order and re-approval by the principal. Refer to section 6 of the School Funds Online manual for more detailed instructions on purchase orders.
  - iii) **Purchase Request Exceptions:** Purchase requests (and corresponding purchase orders) are not required for reimbursements to the district, since bookkeepers are already pre-authorized to approve warehouse shopping carts or the original transactions were pre-approved. Sales tax and Unclaimed Property remittances do not require a purchase request (or corresponding purchase order), as these types of collections are not school funds and are owed to associated state agencies. Parent refunds are also an exception and do not require a purchase request (or corresponding purchase order).

- iv) Office Depot Portal- Any orders placed by school staff through the district's Office Depot portal must be preapproved by the Principal. In lieu of an approved purchase request form, a printed copy of the pending order may be signed and dated by the Principal, prior to the bookkeeper/designee approving/releasing the Office Depot order.
- d) For purchases that are taxable (see details in Chapter 17– Sales Tax), write boldly on the purchase order, **“Purchase is a taxable item; therefore, Florida sales tax must be included on the invoice.”**
- e) Disbursements for any group shall not exceed the cash resources of the group, except for items acquired for resale or items authorized by school board rules. Before an account is authorized to incur obligations for services, equipment, or supplies, the principal should verify that the account to be charged has a sufficient cash balance to cover the request for disbursement.
- f) All shipments must be to the school's address and where applicable, contact information must be that of the school's phone number(s) and/or email address, The school's name, address, email address and tax exemption are not to be used for personal orders (orders being paid for with personal funds).
- g) Upon receipt of goods, services or supplies, faculty, staff or sponsor will verify all items/services were received. If all is as ordered, then the invoice will be signed and dated by the person who receives the items thus authorizing payment. Any discrepancies shall be brought to the attention of the bookkeeper immediately so as to rectify the situation in a timely manner prior to any voucher being processed for payment. Documentation to support communication with the vendor and to clear all discrepancies shall be maintained.
- h) In cases where an itemized or signed invoice is not available (county workshops, etc.), a copy of the workshop announcement (including price and number attending) may be included.
- i) In the event that the vendor does not provide an original invoice, place the following statement on the invoice with the principal's written approval signed and dated:

“I certify this is the only invoice received and not a duplicate payment.”

- j) Itemized invoices are required and should reflect the following:
  - i) Vendor's name and business location
  - ii) Date of purchase
  - iii) Detailed description of merchandise/services
  - iv) Quantity
  - v) Unit price
  - vi) Total cost
  - vii) Purchase order number/invoice number
  - viii) Florida sales tax must be included on invoice by vendor when applicable.
- k) For all Club and Class accounts with elected officers, prior written approvals by the principal and sponsor are required. A record of the current year officers' and sponsors' names and

signatures must be maintained until records are audited. For non-student purchases made from club and class accounts, official meeting notes showing voted student approval of the expenditure are required and must be attached to the disbursement backup documentation (e.g., Class of 20XX providing recognition breakfast for staff).

- l) Payments from internal funds shall be made by school check or purchasing card. Checks shall not be made payable to "Cash" for any reason. Under no circumstances shall blank or incomplete checks be signed. Invoices must be date stamped upon receipt at the school. In the event that a discount is offered, the expenditure is to be paid timely to take advantage of said discount.

m) When payment is made:

- i) Paid invoice voucher packets shall be filed in check number sequence within a file labeled for the month and year.
- ii) In order from bottom to top, the supporting documentation for disbursements should be filed in this manner:

Purchase Orders:

Purchase Request  
Approved PO (signed)  
Packing list (if applicable)  
Invoice  
Check stub

Purchasing Card Purchases

Purchase Request  
Supporting receipts  
Statement  
Disputed Item Forms (if applicable)  
Check stub

District Reimbursements

Purchase Request (if required)  
Supporting documentation  
(warehouse picklist, transportation  
statement)  
Check stub

Refunds

Supporting documentation  
Original receipt, copy of monies  
collected form, or student history  
report  
Check stub

- n) All checks print with four lines. Blank fields will be represented by a blank line on the check.

- i) Vendor Name
- ii) Address line 1
- iii) Address line 2
- iv) City, State, Zip Code
- v) All checks, used, blank, skipped or voided must be accounted for. A file must be kept in the bookkeeper's office of all skipped or voided checks. These checks must be manually voided (write "VOID" across the face of the check). These checks will be required for review at time of audit.

- o) At least once a month an Open Purchase Order Report should be printed and reviewed for purchase orders that need to be paid, edited, liquidated or voided.

- i) If a purchase order needs to be paid (invoice received from the vendor), enter a check in SFO and attach the purchase order to the check. Upon posting the check, the

purchase order should remove itself from the Open Purchase Order Report.

ii) Purchase orders may need to be edited for several reasons:

(1) If the vendor notifies you that the price difference between the purchase order and current vendor price is 10% or more purchase orders over \$50 must be edited by the bookkeeper and re-approved by the Principal prior to the vendor processing the order. If the purchase order has been paid and is still showing an outstanding balance, the purchase order should be liquidated. This typically happens when the purchase order is not attached correctly to the check. Be sure you have the signed purchase order on file before liquidating it. The purchase order will remain in history, will show as liquidated and cannot be reprinted.

(2) When the request for a line item (listed separately) on the purchase order will not be fulfilled, the line item should be deleted from the purchase order in SFO. Go to the Edit PO's screen to remove the line(s) that will not be filled. When a purchase order has already been invoiced and line item(s) will not be fulfilled completely, you can liquidate the remaining balance of the purchase order in SFO by going to the Liquidate PO's screen.

iii) A purchase order may need to be cancelled because it was never used or a purchasing card was used instead. You can cancel the purchase order by going to the Void PO's screen in SFO.

iv) Refer to section 6 of the School Funds Online manual for more detailed instructions on purchase orders.

2. **Purchase Orders Exemptions:** A purchase order is not required for the following. These items will be authorized and documented by the issuance of a pre-approved purchase request:

- a) Telephone/Utility bills
- b) Travel reimbursement
- c) Pcard purchases
- d) Emergency purchases
- e) Scholarships
- f) Citizenship Collections
- g) Payments covered by a Memorandum of Agreement (contract)
- h) Officials for athletic events
- i) Remittance for change fund
- j) Futures payments

3. **District Reimbursements:** Payments to the School District of Volusia County for internal account warehouse orders, purchasing card transactions, facility usage, transportation, and travel should be reimbursed on a monthly basis by the 10th of the subsequent month.

- a) Purchasing Card Reimbursements– Use SFO vendor “Volusia County Schools- P\*” for all purchasing card reimbursements. The district account string should print on the check.
- b) Miscellaneous Reimbursements- Use SFO vendor “Volusia County Schools- R\*” for warehouse, transportation, travel and all other miscellaneous reimbursements to the district.



Be sure to write the appropriate county budget account string that the check is being applied to on the check stub.

- c) Payroll Reimbursements- Use SFO vendor "Volusia County Schools- PR\*" for payroll reimbursements. Be sure to write the appropriate county budget account string that the check is being applied to on the check stub.

4. **Levels of Purchasing Authority:** Tiered levels of authority have been established in District School Board Policy 702.

- a) Internal account purchases for goods and services valued up to **\$9,999** may be made at the discretion of the principal when observing sound and ethical procurement and business practices. This limit may be extended up to **\$19,999** when approved in writing by the Assistant Superintendent for that school or the Superintendent.
  - i) Items used throughout the year should take into consideration the annual estimated quantities to be purchased.
- b) Internal account purchases for goods and services valued at **\$10,000 to \$19,999** must be quoted from three or more sources.
  - i) Three quotes must be written and the solicitation should be consistent for all vendors, with vendor pricing kept confidential until time of award.
  - ii) Items used throughout the year should take into consideration the annual estimated quantities to be purchased.
  - iii) In accepting a quote, the school shall accept the lowest and best quote from a responsive and responsible vendor.
- c) Internal account purchases for goods and services valued at **\$19,999 or more** are subject to the district's established formal request for quotation or formal sealed competitive solicitations procedures and must be submitted to the Purchasing Department for processing. All purchases **\$50,000 and over** require the approval of the School Board.
- d) Submitting multiple purchase requests/purchase orders to the same vendor for the same purpose in order to avoid higher purchasing approval threshold requirements is not permitted.
- e) If the school district has an open bid or there is a state contract, all purchases from internal accounts for that class of commodities may be made through the approved vendor without additional quotes or bids. However, purchases **\$50,000 and over** require the approval of the School Board.
- f) Contracts for commemorative items that are purchased as a service to students and where substantially all of the costs of the contract will be recouped from students are exempt from competitive quotes or solicitations. Examples include, but are not limited to, class rings, caps and gowns, yearbooks, school pictures, graduation cards and announcements.
- g) All contracts with a value exceeding **\$19,999** shall be reviewed and approved by Purchasing

and/or Chief Counsel for legal sufficiency and compliance with school board policy. This includes all contracts for class rings, caps and gowns, yearbooks, class photos, etc., but only if the contract exceeds **\$19,999**.

- h) An executed copy of all contracts, including documentation, should be retained in the school's accounting records.

Policy 702						
Limits	Purchasing Method Used	Forward Contract(s) to Purchasing	SCHOOLS			
			Principal	Assistant Superintendent	Superintendent	Board
\$0.00 - \$9,999.99	Purchase(s) may be made on the open market. Check with Purchasing for bids, piggybacks, state contracts or other District discounts.		X			
\$10,000.00 - \$19,999.99	<b>Three (3) Informal Quotes</b> from vendors shall be obtained and forwarded to the Purchasing Department. Check with Purchasing for bids, piggybacks, state contracts or other District discounts.		X	→ X		
\$20,000.00 - \$49,999.99	The Purchasing Department shall obtain a <b>Formal Request for Quotation (RFQ)</b> . May use existing piggyback or state contract in place of soliciting new RFQ.	v	X	→ X	→ X	
\$50,000.00 and up	All purchases of commodities and contractual services shall require a <b>Formal Sealed Competitive Solicitation</b> . May use existing piggyback or state contract in place of new solicitation.	v	X	→ X	→ X	→ X

## 5. **Purchases of Tangible Personal Property:**

### a) **Technology Purchasing Process**

- Technology-related purchases (**regardless of cost or funding source**) must be approved IN ADVANCE by Information Technology Services (ITS). \*
- Submit Purchase requests online via the [TECHNOLOGY HARDWARE REQUEST FORM \(REQUIRED\)](#).
- If approved, the school or department is authorized to enter the requisition according to established purchasing procedures applicable to funding source.
- Technology purchased through this process may be eligible for ITS support.\*\*

\*: For Federal Programs & Grants technology-related purchases, please contact the Title I Budget Analyst ext. 23514.

- b) \*\*: Support includes basic software troubleshooting but does NOT include replacing hardware components or device refresh considerations.

### **Threshold for TPP purchases:**

- c) TPP items costing \$5,000.00 or more are considered CAPITALIZED assets.

- Capitalized Object codes should be used for purchases when a per item cost is:
  - \$5,000.00 or more; and
  - Is non-consumable; and
  - Has a life expectancy of one (1) year or more.

(NOTE: Cost of the item includes invoice price plus freight and installation less discounts, if applicable).

d) **TPP Items costing less than \$5,000.00** are considered **NON-CAPITALIZED** items.

i) **Criteria for tracked Non-Capitalized Assets are:**

(1) Digital Devices (Including: Computers, Tablets and iPads): **Regardless of cost.**

(2) Audio Visual Equipment: \$500.00 - \$4999.99 (Including: TVs, projectors, cameras, sound systems, etc.)

(3) Musical Instruments: \$500.00 - \$4999.99

(4) Computer Peripherals: \$500.00 – \$4999.99 (Including: Monitors, Printers, Scanners, etc.)

(NOTE: Cost of the item includes invoice price plus freight and installation less discounts, if applicable).

e) **How TPP purchases are coded**

Object codes are used to classify TPP. These codes are essential for the accurate accounting of all assets in the district. See Appendix A for TPP examples.

f) **Capitalized TPP Asset Purchases**

Account Code	Description
5621	Capitalized Audio/Visual Material
5641	Capitalized Furniture, Fixtures and Equipment
5643	Capitalized Computer Hardware and Technology-Related Infrastructure
5648	Capitalized Technology-Related Furniture, Fixtures and Equipment

g) **Non-Capitalized TPP Asset Purchases**

i. **Any purchase meeting the tracked Non-Capitalized asset criteria must be reported to the Inventory Office** (*Refer to Section 2.a.1*).

Object Code	Description
5622	Non-Capitalized Audio/Visual Material
5642	Non-Capitalized Furniture, Fixtures and Equipment
5644	Non-Capitalized Computer Hardware
5649	Non-Capitalized Technology-Related Furniture, Fixtures and Equipment

***The district is still in the process of implementing software in conjunction with the new Enterprise Resource Planning (business) System to assist in tracking assets. Additional information will be forthcoming as we work through the implementation process.***

**h) Allowable Methods of Payment for TPP Purchases**

- i) Capitalized and Non-Capitalized tracked TPP Items - A County Purchase Order or Internal Account Purchase Order MUST be used.  
**DO NOT use a PCARD.**
- ii) Any TPP items being purchased through *Amazon, Office Depot*, etc. will be restricted, and require prior approval from the Purchasing Department.
- iii) Furniture (Including: Cafeteria, Classroom, Office, etc.): **Regardless of cost DO NOT use a PCARD. (Exceptions may be allowed ONLY w/prior Purchasing Department approval)**

**For questions related to allowable payment methods or approvals, please e-mail the Purchasing Department:**

[Purchasing@volusia.k12.fl.us](mailto:Purchasing@volusia.k12.fl.us)

**Capitalized Assets Object Codes for Items Greater Than \$5,000:**

**5621 – Capitalized Audio/Visual >=\$5,000**

Audio/Visual supplies, such as globes, maps, charts, exhibits, etc.

**5641 – Capitalized Furniture, Fixtures and Equipment >=\$5,000**

Non-Technology Related Items such as chairs, desks, tools, machinery, appliances, musical instruments etc.

**5643 – Capitalized – Computer Hardware and Technology-Related Infrastructure >=\$5,000**

Computer hardware such as computers, monitoring appliance, network switches, routers, docking stations, iPad, monitors, security systems etc.

**5648 – Capitalized Technology – Related Furniture, Fixtures, and Equipment >=\$5,000**

Furniture, Fixtures and Equipment purchases related to Technology, such as SMART desks, charging carts/cabinets, multimedia tables, STEM lab furniture, projectors, televisions etc.

**Non-Capitalized Item Object Codes for Items Less Than \$5,000:**

**5622 – Non-Capitalized Audio/Visual <\$5,000**

Audio/Visual supplies, such as globes, maps, charts, exhibits, etc.

**5642 – Non-Capitalized Furniture, Fixtures and Equipment <\$5,000**

Non-Technology Related Items such as chairs, desks, tools, machinery, appliances, musical instruments etc.

**5644 – Non-Capitalized Computer Hardware <\$5,000**

Computer hardware such as computers, monitoring appliance, network switches, routers, docking stations, iPad, monitors, security systems etc.

**5649 – Non-Capitalized Technology – Related Furniture, Fixtures, and Equipment <\$5,000**

Furniture, Fixtures and Equipment purchases related to Technology, such as SMART desks, charging carts/cabinets, multimedia tables, STEM lab furniture, projectors, televisions etc.

If you have any questions, please contact the Inventory Office, Kimberly Cruz, x-20382.

Purchasing questions should be sent to [Purchasing@volusia.k12.fl.us](mailto:Purchasing@volusia.k12.fl.us)

6. **Retail Club Membership** (ex. Sam's Club, BJ's) in the school's name is permissible as long as it is not connected to a charge account. The only type of account a school can have is a "**Business Membership**".
  - a) The application is available online. Someone at the school (preferably the principal, assistant principal, or bookkeeper) must be the contact listed under "Your Information". Do not give any personal information. The membership is in the school's name and should not have any individual's name or picture on the card. Each school will receive one card. Once the card is issued, the primary contact will go to retail club's website to register the school and set up a login and password for the school's use. Since the membership is for the benefit of the overall school, general type student accounts can be used to pay for the annual membership.
  - b) The Business Membership is not attached to any type of credit line. The school should never receive a statement, as the purchases are paid with the school's purchasing card each time.
  - c) Only school personnel should be using the retail club membership card, school ID, and school purchasing card.
  - d) Staff should be reminded that purchases made through the Business Membership can only be used for school purchases. Personal purchases are prohibited.
7. **Tipping:** Tipping is allowed for meals or deliveries: Some vendors include a delivery charge, which should be taken into consideration.
  - a) Meals – Tipping should not exceed 20%. Verify that the tip is not already included

(typical for parties of 8 or more).

- b) Deliveries - Tipping is permitted up to 20%. Verify that the gratuity is not already included in the charges.
- c) Charter buses – should be no more than \$1.00 to \$2.00 per rider. Verify that the gratuity is not already included in the charges.

#### 8. **Student Recognition Purchases:**

- a) Students can be recognized from internal account funds for outstanding achievements.
- b) Purchases should be within reason with a fair market value of \$100 or less. If gift cards are given for student recognition, it is recommended that the vendor should be of an educational nature, such as a bookstore.
- c) A reasonable student recognition purchase is a pizza party, trophy or a book. The number of recipients should be noted on the purchase request.
- d) Student recognition purchases are exempt from Florida sales tax.

#### 9. **Staff Recognition Purchases:**

- a) Staff can be recognized from internal account funds that are specifically identified as being non-student generated and permitted for this purpose. Finance has grouped these types of accounts separately within the SFO chart of accounts, 7500.000 through 7999.000 (i.e.- coke, interest, facility usage, Donations- Principal's Discretion or School wide fundraiser- Advertised).
- b) Purchases should be within reason and in accordance with IRS Reg. 1.132-6 (De minimis fringes). Non-monetary awards with a fair market value of \$100 or less would normally be considered de minimis. Monetary gifts such as gift certificates, gift cards, or cash do not qualify as de minimis fringes and, therefore, are prohibited.
- c) A reasonable recognition of staff is breakfast or luncheon, staff t-shirt or plants. The number of recipients should be identified on the purchase request.
- d) Staff recognition purchases are exempt from Florida Sales Tax.
- e) Personal items such as greeting cards, retirement gifts, flowers for a funeral, baby shower, etc. are not considered recognition of staff. The only fund source that may be used for this purpose is Sunshine/Staff Vending Funds (employee club for this type of purpose).

#### 10. **Sunshine/Staff Vending Purchases:**

- a) The school may establish an account or accounts for transactions that benefit teachers and staff within internal funds. These are the only accounts within internal

funds where expenditures may be made which benefit staff members.

- b) These accounts customarily receive money from teacher vending machines located in the teacher lounge (see Chapter 13 – Other Sales/Collections – Vending Machines), dues collected from staff members and other specified donations.
  - c) If proceeds from teacher vending machines have been recorded within this account, then a prorated share of all expenses for the machines shall also be paid from this account.
  - d) A separate account may be established for vending machines if the school desires to distinguish between vending transactions, dues and other collections.
  - e) Expenses on behalf of staff should be paid from this fund. Expenses may include gifts, such as get-well flowers, staff parties, and birthday cards.
  - f) All purchases from this account are taxable unless the item(s) is already considered tax exempt.
  - g) Purchases should be within reason and in accordance with IRS Reg. 1.132-6 (De minimis fringes). Non-monetary awards with a fair market value of \$100 or less would normally be considered de minimis. **Monetary gifts such as gift certificates, gift cards, or cash do not qualify as de minimis fringes and, therefore, are prohibited.**
11. **Site Improvement Projects:** Any school site improvement projects over \$5,000 that are funded through Internal Accounts should be preauthorized and administered by the Facilities Services Department.
12. **Out of State and International Field Trips:** Schools are required to secure a minimum of three quotes for Out of State and International Field Trips. A list of prequalified travel agencies and tour operators providing travel services for out of state field trips, as well as a field trip vendor quote form, are available on the Purchasing Department's website.
13. **Purchasing Card:** Purchases made with the purchasing card must follow the district's purchasing card procedures. Please refer to the District's Purchasing Card User Manual for details.
14. **Prohibited Expenditures:** Pursuant to the Redbook and Federal and State regulations, the following expenditures from internal funds are deemed inappropriate and shall not be made, except from trust funds collected for a specifically identified purpose.
- a) Equipment, supplies, forms, and postage for curricular or classroom use for which school board funds are available. However, revenue derived from vocational education production shops may be used for these purposes.
  - b) Curricular-related travel; professional, technical, or consultant services; or other

items for which school board funds are available. However, revenue derived from vocational education production shops may be used for this purpose and are not to be used for school related staff recognition purchases.

- c) Articles for the personal use of any student, employee, or other person, except those items which are identifiable as being in recognition of service or promotion of school activities and those items identified under the Staff Sunshine/Vending account.
- d) Personal memberships or subscriptions.
- e) The purchase of an item to satisfy the personal preference of employees. For example, may not purchase more expensive supplies or equipment because the employee prefers a more expensive item.
- f) Items for the personal convenience of staff. For example, microwave ovens, refrigerators, coffee pots, portable heaters, fans, etc. Refer to Energy Management and Personal Appliances guidelines from Facilities Department for further details. The Replacement cost of smaller personal appliances that meet the Energy Management guidelines, such as coffee pots, and are no longer in working condition should not exceed \$100.
- g) The purchase, preparation, printing or mailing of any card with the sole purpose of conveying holiday greetings (see Chapter 286.27, Florida Statutes), UNLESS purchased using Sunshine/Staff Vending accounts, since these accounts customarily receive money from teacher vending machines located in the teacher lounge, dues collected from staff members and other specified donations.
- h) Salaries or other compensation for duties or assignments which are the responsibility of the school district. All other salaries or other compensation must be paid through the district's payroll system, including all applicable taxes and related benefits, and be in accordance with School Board Policies, the relevant collective bargaining agreement and district procedures. Any internal account funds used for payment must be remitted to the district.
- i) Loans, credit, or accommodation purchases for an employee, student or any other person.
- j) Revolving credit accounts at stores are not permitted. The alternative, retail club memberships that are solely for creating an account for purchase orders, checks, and purchasing cards are permitted.
- k) 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.
- l) Monetary gifts such as gift certificates, gift cards, or cash to school board employees. Because these cannot be considered de minimis, and Payroll must report it to the IRS as taxable fringe benefits, purchasing them with internal account funds is not permitted. For more details on "de minimis" please refer to IRS Reg. Sec. 1.132-6.



- m) Alcoholic beverages.
- n) Non-Prescription medications, sunscreen, insect repellent.
- o) A school district employee shall not capitalize on his/her position to sell merchandise or services through the schools.
- p) Members of immediate family (husband, wife, children, parents and any relative or other resident in the same house) should not be recommended for contracted services. Under special circumstances, the superintendent or designee, such as the assigned Area Superintendent, may authorize contracting with an immediate family member or close relative when it is determined to be advantageous to the school system to do so.
- q) Short term online rental property services, such as Airbnb, are prohibited for staff and students. Travel accommodations requiring overnight stay should be arranged only through hotels/motels.

**15. Request from Internal Accounts for Payment of Payroll Wages Due:**

Should only be used in the rare occasions that an error was made by the payroll clerk in processing an employee's payroll which presents an extreme hardship on the employee to wait for the next payroll check cycle. The form can be obtained under Internal Accounts on the Finance website.

- a) The payroll clerk completes the first section (Step 1) of the Request from Internal Accounts for Payment of Payroll Wages Due and routes it to the principal.
- b) The principal approves by signing and dating the form (Step 2). The bookkeeper enters 8100.000, "Employee Advance Pay" account in the "Pay from fund account" field. This account number is specifically designated for payroll advances through Internal Accounts. The bookkeeper scans and emails or faxes (943-3407) the form to the Payroll Department.
- c) The Payroll Department provides the amount due to the employee (Step 3), signs, dates, and emails or faxes the form to the school. Payment cannot exceed the net amount reported.
- d) The bookkeeper processes a check in SFO, made payable to the employee, for the net amount provided by Payroll. Once the check is printed, the bookkeeper will record the check number, amount, and check date (Step 4) on the form. Contact the Finance Department if additional information is needed.
- e) The bookkeeper obtains the employee's signature for repayment agreement (Step 5). By signing, the employee agrees to repay the full amount to the school within two business days of the next VCS pay date or immediately upon termination with VCS.
- f) The original form remains with the bookkeeper and a copy is provided to the employee.

- g) Upon receipt of the repayment, the bookkeeper processes a receipt to the employee in SFO. Once the receipt is posted, the bookkeeper records the repayment date and amount at the bottom of the form (Internal Account Use Only).
- h) If the employee fails to repay the full amount within two business days of the next VCS pay date or has terminated, notify the principal and the Payroll Department immediately. A payroll deduction could be the next recourse.

16. **Paying for a Staffing Position:** Should only be used in the rare occasions when approval has been received to fund a staffing position from Internal Accounts. The use of fundraising for any form of salary compensation is prohibited.

- a) The principal sends an email requesting the position to Budget & Staffing. Details such as type of position, number of months and hours needed and how much funds are available.
- b) Staffing will calculate the projected cost to determine if the funds available are sufficient.
- c) Staffing uses a special county budget salary account (object 5181, unit 9970) to track expenditures for monthly billing to the school.
- d) Each month the school receives an email from Budget requesting reimbursement for the monthly expense. A check must be cut from Internal Funds made payable to the School District of Volusia County.
- e) Upon receipt of the check, Finance deposits the funds back into the special salary account.

17. **Payments for Services:**

- a) **Payments to Employees of the School District** for services, such as score keeping, ticket taking/selling, coaching, officiating games, security, or disc jockey, must be paid through the district payroll system. Any internal account funds used for payment must be remitted to the district.
- b) **Payments to an Independent Contractor** (an individual or business that is hired to perform a service) may require the issuance of an IRS Form 1099. The District Finance Department has centralized the IRS Form 1099 reporting, thus requiring centralized vendor control (see Chapter 16 on Vendors). A contracted services agreement must be completed, prior to the services being rendered. An executed copy of all contracts, including documentation, should be retained in the school's accounting records. Contact the Purchasing Department for questions regarding contracted service agreements.
  - i) Only the principal and contractor's signature is required for contracts **up to \$9,999**.
  - ii) Contracts **between \$10,000 and \$19,999** require the contractor, principal, and

area superintendent's signatures.

- iii) All contracts with a value **exceeding \$19,999** shall be reviewed and approved by the coordinator of Purchasing and/or Chief Counsel for legal sufficiency and compliance with school board policy. This includes all contracts for class rings, caps and gowns, yearbooks, class photos, etc., but only if the contract exceeds **\$19,999**.
- iv) Members of immediate family (husband, wife, children, parents and any relative or other resident in the same house) should not be recommended for contracted services. Under special circumstances, the superintendent or designee, such as the assigned Area Superintendent, may authorize contracting with an immediate family member or close relative when it is determined to be advantageous to the school system to do so.
- c) **Payments to Students for ESE School Based Enterprise (Share Distribution):**
  - i) Shares should be distributed to students in the form of a check made payable to the student whenever possible. When there are extenuating circumstances where paying a student by check is not feasible (example- student lives in group home setting and has no identification to cash check), the student may be paid in cash, as long as two staff members are signing as witnesses to student receiving cash.
    - (1) Check Payouts
      - (a) Student will complete a W-9 form for Finance to set up vendor in SFO software. Sponsor will assist student with obtaining required information and completing W-9 form. In cases where it is impossible to obtain the student's social security number, the student's alpha ID will be sufficient. If payments to the student exceed \$600 in a calendar year, the social security number will have to be obtained.
      - (b) Sponsor requests individual checks made payable to students. Supporting documentation, detailing calculation of profit share amounts by student, should be provided to the bookkeeper prior to payment.
      - (c) Students sign form, acknowledging that they received a check.
      - (d) Copy of signed form is returned to bookkeeper for auditing purposes.
      - (e) Sponsor will accompany student to local bank to cash check as a "life skills" lesson.
    - (2) Cash Payouts
      - (a) Sponsor requests a single check, made payable to sponsor, totaling all payouts for students. Supporting documentation, detailing calculation of profit share amounts by student, should be provided to the bookkeeper prior to payment.
      - (b) Sponsor cashes check and receives cash in increments needed for payouts.
      - (c) Student signs form, acknowledging amount received, as witnessed by two staff members who also sign form.
      - (d) Copy of signed form, along with any funds not distributed, is returned to bookkeeper for auditing purposes.

18. **Athletic Employment Related Expenses:** Payments for required employment related expenses, such as physicals, screenings, certifications, training, etc., are considered a condition of employment and are not allowed for VCS employees. These types of payments are permitted for volunteer coaches (non-employees, including stipend or supplement) and may be paid from an appropriate internal account source.
19. **Yearbook Contracts:** As soon as the contract is signed by the Principal and, if applicable, other required signors, obtain a copy and encumber the funds by entering a purchase order in SFO. Refer to section 6 of the School Funds Online manual for more detailed instructions on purchase orders.
20. **High School Testing Fees:** There are various testing opportunities made available to high school students during each school year. They are referred to as ACT Non-College Reportable (NCR), PSAT or SAT. Some exams are 100% covered by district while others are only partially covered.
- a) Receipting- The School Counselor and Testing Coordinator will know which students to collect from for each type of test. Collections will be turned in to the Bookkeeper within one business day and deposited into the Student Testing account (6900.000).
  - b) Invoicing- The school's portion of any testing fees paid in conjunction with the District REA must be remitted to the district who will then pay the vendor.
    - i) The ACT invoice (from College Board) is billed to the District REA office. This happens once per semester. The District REA office will notify schools of their due date for submitting their portion of collected test fees from parents/students to Finance.
    - ii) The PSAT/SAT invoice (from College Board) is billed to the individual high school. Testing Coordinators will notify the Bookkeepers to submit their collected testing fees from parents/students to Finance and the College Board invoice to the District REA office.
    - iii) Payments to the District for testing fees should be charged to the same account they are deposited into, Student Testing account (6900.000).

# Chapter 16

## Vendors

This procedure details the documentation and approvals necessary for adding vendors.

1. **Purchasing** adds new vendors for both district level and internal accounts. Vendors will only be authorized by submitting the following required forms, which are available on the district's Purchasing website: <https://www.vcsedu.org/purchasing/notice-vendors>. Refer any perspective vendors to this link on the Purchasing website.
  - i) Vendor Application Form
  - ii) Certification Regarding Work Record Form
  - iii) Contractor Prequalification Renewal Form
  - iv) Anti-Lobbying Form
  - v) Debarment Form
  - vi) W-9 Form
  - vii) Scrutinized Company Certification Form
  - viii) Principal Place of Business Form
  - ix) Non-Conflict of Interest Form
  - x) Public Entity Crimes Form
  - xi) Drug Free Workplace Form
2. Determine if vendor exists by entering the vendor name in the "New Checks" screen in SFO.
3. If the vendor is NOT located on the Vendor Listing and does not take the school purchasing card, refer the vendor to the Vendor Application form on the district's Purchasing website: <https://www.vcsedu.org/purchasing/notice-vendors>.
4. Temporary Vendors (Refunds): Finance adds one-time vendors for refund checks. Email all refund check requests to the Finance email address: [Finance@volusia.k12.fl.us](mailto:Finance@volusia.k12.fl.us). Finance will enter the one-time vendor as a New Check in SFO. The bookkeeper will update the check with the appropriate description, account number and dollar amount prior to issuing the check. The vendor information will not be saved in SFO once the check is posted.

5. Change Fund Vendors: Finance add one-time vendors for change funds checks. Email all change fund vendor requests to the Finance email address: [Finance@volusia.k12.fl.us](mailto:Finance@volusia.k12.fl.us). Finance will enter the one-time vendor as a New Check in SFO. Examples include change fund checks and checks for cash disbursement to students (including ESE life skills programs).
6. **To avoid IRS penalties, any compensation owed to an employee must be paid through payroll.**
7. **Since all purchases of goods or services must be approved in advance by the issuance of an approved purchase order or purchasing card, reimbursements for purchases are not permitted.**

# Chapter 17

## Sales Tax

This procedure details the documentation needed to identify the situations where sales tax is required on purchases or when revenue is collected, as well as the process for submitting it to the Florida Department of Revenue. For details, refer to the State of Florida Department of Revenue Florida Administrative Code 12A-1.0011.

### 1. **Tax Exempt Purchases:**

- a) Purchases made for educational purposes are generally exempt from state sales tax. To make tax-free purchases of material and supplies for the school provided such materials and supplies are purchased for use by the school for its customary educational activities, the School District of Volusia County Consumer's Certificate of Exemption should be furnished to the vendor at the time of purchase. The vendor may require a copy of the certificate, which is available on the district's website under the Finance Department.
- b) The School District of Volusia County's sales tax exemption **may not** be used by any other organization or individual, including School Board Members and employees, except as directly related to a school purchase.
- c) **Educational Materials for Resale:** Items being purchased that are needed for **curriculum purposes**. An example of this would be the purchase of recorders for resale to students in a music class or project boards.
- d) **Field Trips:** All admission to and charges for field trips deemed to be part of the school's curriculum (including meals which are purchased using monies raised through student collections).
- e) **Fundraiser Items:** Certain fundraiser items purchased for resale are tax exempt, such as beef jerky, cookie dough, cheesecakes, frozen pies, Krispie Kreme doughnuts.
- f) **Landscaping/School Improvement:** Purchases made for the improvement or replacement of school property, including locks for student lockers. Purchase of plants or seeds by the school from wholesaler.
- g) **Parent Teacher Organizations:** Schools may purchase taxable goods and services necessary for parent-teacher associations or parent-teacher organizations tax exempt, as provided in S. 212.0821, F.S. The purchases made by the school must be made with funds provided by the parent-teacher association or parent teacher organization to the school.
- h) **Production Purchases:** Purchases incurred such as costume rentals, set materials, etc.

- i) **Proms/Homecoming:** Preparations such as venue charges, flowers, decorations, etc.
- j) **Staff Recognition:** A typical, reasonable recognition of staff is breakfast or luncheon, staff t-shirt or plants.
- k) **Student Recognition:** Prizes and awards (including meals and refreshments) given to students in recognition of excellence in competitions, academics or incentives.
- l) **Textbooks/Workbooks:** The purchase of schoolbooks, including printed textbooks and workbooks, containing printed instructional materials for use in regularly prescribed courses of study. 12A-1.0011 F.A.C.
- m) **Uniforms and Equipment:** Band uniforms, athletic uniforms and equipment, and other items of clothing bought and paid for by a school, as long as any fees charged to the students for these activities are not directly tied to the purchase of the uniforms or equipment.
- n) **Yearbooks:** Yearbooks by statute are tax exempt. 12A-1.0011 F.A.C.

## 2. **Taxable Purchases:**

- a) The State of Florida has granted school districts the privilege of paying the sales tax directly to the supplier on the purchase price of the items, rather than collecting the tax on the sales or rental. When paid by this method, the tax is considered part of the cost of the item and the tax is not collected separately. 12A-1.0011 F.A.C.

Example of sales tax paid directly to the vendor:

Purchase Price:	\$10.00
Multiplied by Sales Tax:	x <u>.065</u>
Equals Sales Tax Paid to <b>Vendor</b>	<u>\$ <u>.65</u></u>

- b) If items are purchased for resale from an out-of-state vendor or a vendor who will not accept payment of Florida Sales Tax, then the sales tax must be paid directly to the Florida Department of Revenue. Sales tax in this case is based upon the sales price of the goods.

Example of sales tax paid to the Department of Revenue (using purchase price of \$10.00 from above example, item is sold for \$15)

Sales Price:	\$15.00
Multiplied by Sales Tax:	x <u>.065</u>
Equals Sales Tax Paid to <b>DOR</b>	<u>\$ <u>.98</u></u>



**Note:** It may be in the school's best interest to choose an alternative vendor if the vendor does not collect Florida Sales Tax.

- c) A general rule in determining whether sales tax should be paid on a school internal accounts purchase is determined by "**ownership**" of the item 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.
- d) **Needy Student Purchases-** Items purchased for needy students are taxable, considering the school is losing possession and the items are not being used for school related purposes.
- e) **Parent Teacher Organizations** – With regards to **items purchased for resale** as a fundraising activity, PTOs and PTAs are provided specific exemption by the Florida Statutes and are allowed to calculate and pay sales tax on the invoice (or cost) amount. 12A-1.0011 F.A.C.
- f) **Staff Sunshine/Vending Purchases:** Items purchased from a Sunshine/ Staff Vending Account which are not for educational purposes, such as supplies and refreshments for staff parties and flowers or cards for staff members for retirements, funerals, etc. Sales tax is to be paid to vendors on items purchased.
- g) **Uniforms and Equipment:** Band uniforms, athletic uniforms and equipment, and other items of clothing bought and paid for by a school where fees charged to the students for these activities are directly tied to the purchase of the uniforms or equipment.
- h) ***Rule-of-thumb, pay sales tax on the purchase of tangible property to be used for rental (other than those specifically tax exempt).***
- i) Purchases from an out-of-state vendor who is not registered to do business and collect tax in Florida should be avoided if possible. If you do purchase from a vendor that will not charge sales tax, the appropriate amount must be collected on each sale and remitted to the State.
- j) A separate trust account (6700.000) shall be maintained for sales tax collection.

### **3. Tax Exempt Sales:**

- a) **Items that are considered non-taxable:** - A listing of these items can be viewed on the Florida Department of Revenue's website: <http://dor.myflorida.com/dor/forms/2010/dr46nt.pdf>.
- b) **Admission charges:**
  - i) When only student or faculty talent is used in an athletic or other event sponsored by the school, admission charges are exempt. 12A-1.0011 F.A.C.

- ii) When a school sponsors an athletic or other event and the intent to provide the event is not limited to students or faculty, admission charges to the event are exempt when:
  - (1) The risk of success or failure for the event lies completely with the school sponsoring the event;
  - (2) The funds at risk for the event must belong completely to the school sponsoring the event; and
  - (3) The event is held in a convention hall, exhibition hall, auditorium, stadium, theater, arena, civic center, performing arts center, or publicly owned recreational facility. 12A-1.0011 F.A.C.

High school Prom, Homecoming or Grad Night would fall within this exemption. In addition, associated purchases incurred such as costume rentals, set materials, etc. are exempt. Therefore, admission charges to these types of events, as well as venue charges, flowers, decorations etc., would not be taxable.

- iii) When a student is required to participate in a sport or recreation pursuant to a program or activity sponsored by, and under the jurisdiction of, the student's school, admission charges for participation imposed by the place of sport or recreation is exempt. The student's school will issue a certificate for the student to present to the organization charging the admission. If the student attends such place as a spectator, however, admission charges are taxable. 12A-1.0011 F.A.C.
- iv) When a school or other governmental entity sponsors, administers plans, supervises, directs, and controls an athletic or recreational program, participation or sponsorship fees are exempt. For example, admission to traveling shows, exhibitions, circuses, carnivals, rodeos, etc. are exempt when such performances are sponsored by a school or other governmental entity. 12A-1.0011 F.A.C.
- c) **Coupon Books:** The sale of coupon books as a fundraiser is not a taxable transaction since it is considered the sale of intangible future discounts, rather than a sale of tangible personal property. The tax is collected when the purchaser of the book uses the coupons.
- d) **Musical Instruments:** The sale of music instruments needed for curriculum purposes (e.g. recorders for music classes).
- e) **School Food Services:** Food and beverages sold or served in the student lunchroom, student dining room, or other area designated for student dining as part of a school meal to students, teachers, school employees, or school guests.

- f) **Student ID's:** The sale of student identification cards to be used for admission onto school campus or at school related events.
- g) **Student Publications:** The sale of yearbooks, magazines, newspapers, directories, bulletins, and similar publications distributed by the school. 12A-1.0011 F.A.C.
- h) **Textbooks/Workbooks:** The sale of schoolbooks, including printed textbooks and workbooks containing printed instructional materials, such as questions and answers that are used in regularly prescribed courses of study. 12A-1.0011 F.A.C.
- i) **Vending Machines:** Food and beverages sold or dispensed through vending machines or other dispensing devices located in the student lunchroom, student dining room, or other area designated for student dining. 12A-1.0011 F.A.C.
- j) **Yearbooks:** See "Student Publications". 12A-1.0011 F.A.C.

#### 4. **Taxable Sales:**

- a) **Concession Stands:** Payment of sales tax can be made directly to the vendor or remitted to the Department of Revenue depending on the location of the concession stand.
  - i. Concession stands at private school functions such as a festival or performance would be considered an occasional sale or possibly a fundraiser, so the sales tax is to be paid on the purchase price and not the actual sales.
  - ii. Concession stands at festivals where other vendors are selling similar items or tangible personal property, sales tax must be collected and remitted directly to the Department of Revenue based on total sales.
  - iii. Concession stands at sporting events open to the public do not meet the occasional sales or the fundraising definitions. Therefore, sales tax must be collected and remitted directly to the Department of Revenue based on total sales.
  - iv. Calculating Tax on Concession Sales when sales tax is due to the Department of Revenue: When it is impractical to separately state the tax on individual sales, the following calculation may be used:
  - v. Gross receipts divided by the effective tax rate (1.0697 for Volusia's .5% surtax rate per F.A.C. 12A-15.010) equals gross sales. Gross receipts minus gross sales equal the tax due.

Example:

Step 1 – Calculate gross sales:

$$\begin{array}{rcl} \$100.00 & \div & 1.0697 \\ \text{Gross receipts} & \text{effective tax rate} & = \\ & & \$93.48 \\ & & \text{gross sales} \end{array}$$

Step 2 – Calculate sales tax due:

$$\begin{array}{r} \text{Gross receipts:} \quad \$100.00 \\ \text{Gross sales:} \quad - \quad \underline{93.48} \\ \text{Sales tax due:} \quad \underline{\underline{\$ \quad 6.52}} \end{array}$$

Deposit the gross receipts less the sales tax due in the appropriate concession account and deposit the sales tax due in the sales tax account (6700.000).

- vi. For more information regarding sales and use tax on concession stands, refer to the Florida Department of Revenue's website: <http://dor.myflorida.com/dor/forms/2009/gt800003.pdf>.

- b) **Donated Items for Resale:** Sales tax should be collected on donated items for the purpose of resale. The selling price should be listed as "sales tax included" and the amount of the tax must be "backed out" of the total sales and remitted. An example would be a parents donating items for a garage sale. When it is impractical to separately state the tax on individual sales, the following calculation may be used:

Gross receipts divided by the effective tax rate (1.0697 for Volusia's .5% surtax rate per F.A.C. 12A-15.010) equals gross sales. Gross receipts minus gross sales equal the tax due.

Example:

Step 1 – Calculate gross sales:

$$\begin{array}{rcl} \$100.00 & \div & 1.0697 \\ \text{Gross receipts} & \text{Effective tax rate} & = \\ & & \$93.48 \\ & & \text{Gross sales} \end{array}$$

Step 2 – Calculate sales tax due:

$$\begin{array}{r} \text{Gross receipts:} \quad \$100.00 \\ \text{Gross sales:} \quad - \quad \underline{93.48} \\ \text{Sales tax due:} \quad \underline{\underline{\$ \quad 6.52}} \end{array}$$

- c) **Facility Usage:** All sales tax associated with Facility Usage from outside organizations that are not tax exempt will now be collected by the district's new Facility Usage contractor, Facilitron. Schools will no longer be responsible for collecting or remitting sales tax associated with Facility Usage rental to the Department of Revenue. The Finance Department will be remitting all sales tax

associated with Facility Usage rentals to the Department of Revenue on behalf of the schools. Please note that all schools are still responsible for reporting and remitting sales tax to the Florida Department of Revenue for any taxable sales or collections not pertaining to Facility Usage rentals (i.e., fundraisers, locker rental, etc.).

- d) **Fundraising Activities:** The sale of candles, candies, confections and other novelties sold for fundraising purposes by school-sponsored organizations (see items for resale/donation), except items that are already considered non-taxable. A listing of these non-taxable items can be viewed on the Florida Department of Revenue's website: <http://dor.myflorida.com/dor/forms/2010/dr46nt.pdf>. Sales tax is to be paid to vendors on items purchased.
- e) **Items for Resale/Donation:** Any item (clothing, materials, supplies, etc.) purchased for resale (whether making a profit or not) or donated to students, faculty and/or staff, unless the item is already considered non-taxable. A listing of these non-taxable items can be viewed on the Florida Department of Revenue's website: <http://dor.myflorida.com/dor/forms/2010/dr46nt.pdf>. Sales tax is to be paid to vendors on items purchased. Some examples are:
  - i. Sale of goods from a school store.
  - ii. Sale of student photographs, book fairs, candy, confections, flowers, novelties, etc. for fundraising purposes.
  - iii. Food and beverages sold through vending or other dispensing devices located in a gymnasium, shop, teachers' lounge, corridor, or other area assessable to the general public and not specifically designated for student dining.
- f) **Locker/Lock Rentals:** The rental of lockers/locks (tangible personal property) is taxable on the amount of the rental, net of any portion of the fee held as a refundable deposit. There are two options for calculating the rental fee with sales tax:
  - i. Calculate sales tax on top of the locker rental fee collected and remit to Department of Revenue. Example: \$5 locker fee x 6.5% sales tax rate = \$.33 sales tax to remit to state.
  - ii. List locker rental fee as "Sales Tax Included" on invoice/receipt and use the backout method to calculate the amount of sales tax collected. Example \$5 locker fee with sales tax included:  $\$5 \div 1.0697 = \$4.68$  locker rental fee and \$.32 sales tax to remit to state.
- g) **Meals:** Barbecues, fish fries, and similar fundraisers, even if the entire proceeds are used for charitable purposes. Sales tax is to be paid to vendors on items purchased.

- h) **Parking Decals:** The fee charged to students or staff for parking (tangible personal property). Sales tax is collected and remitted to the Department of Revenue. There are two options for calculating this rental fee with sales tax:
- i. Calculate sales tax on top of the parking fee collected and remit to Department of Revenue. Example: \$5 locker fee x 6.5% sales tax rate = \$.33 sales tax to remit to state.
  - ii. List parking fee as "Sales Tax Included" on invoice/receipt and use the backout method to calculate the amount of sales tax collected. Example \$5 locker fee with sales tax included:  $\$5 \div 1.0697 = \$4.68$  locker rental fee and \$.32 sales tax to remit to state.
- i) **Tangible Personal Property:** Tangible personal property (any property that can be seen, weighed, measured, or touched or is in any way perceptible to the senses) sold outright or rented through the school to students is taxable based on delivered cost to the school or on the amount charged the student upon sale or rental. This includes items sold to students or the public for fundraising. Sales tax is collected and remitted to the Department of Revenue. Upon receipt, record the sales tax portion in the sales tax account (6700.000) and the remaining amount in the appropriate account.
- j) **Uniform/Equipment Rental:** The sale, lease, or rental of band uniforms or instruments, athletic uniforms or equipment, caps and gowns, and other similar items. There are two options for calculating this rental fee with sales tax:
- i. Calculate sales tax on top of the rental fee collected and remit to Department of Revenue. Example: \$5 locker fee x 6.5% sales tax rate = \$.33 sales tax to remit to state.
  - ii. List rental fee as "Sales Tax Included" on invoice/receipt and use the backout method to calculate the amount of sales tax collected. Example \$5 locker fee with sales tax included:  $\$5 \div 1.0697 = \$4.68$  locker rental fee and \$.32 sales tax to remit to state.
- k) **Vending Machines:** Food and beverages sold through vending machines or other dispensing devices located in a gymnasium, shop, teachers' lounge, corridor, or other area accessible to the general public and not specifically designated for student dining are subject to tax at the rates established in Section 212.0515(2), F.S. Sales tax is to be paid to vendors on items purchased. For more information regarding sales and use tax on vending machines, refer to the Florida Department of Revenue's website: <http://dor.myflorida.com/dor/forms/2011/qt800041.pdf> . 12A-1.0011 F.A.C.

**5. Reporting and Remitting Sales Tax:** All schools must be registered to report and remit sales tax through the Florida Department of Revenue's online reporting site.

The Florida Department of Revenue now requires that all schools report and pay all sales tax electronically. You can refer to the "Florida e-Services Calendar of Due Dates" below to find the electronic filing due dates for your school's designated reporting period. These are the dates that you must complete your electronic sales tax returns and payments (including zero dollar returns) in order to avoid late penalties. Please note that the submission must be initiated by 5pm on date listed. You can also refer to the State of Florida's holiday schedule listed below.



**Florida e-Services  
Calendar of Due Dates for 2018**

DR-659  
R. 08/17

- The banking process requires one business day to complete an electronic payment. Therefore, you must initiate your return with payment, or payment only, before 5:00 p.m., Eastern Time (ET), on the date shown below. See your tax or fee instructions for the appropriate filing date for your returns and reports.
- Initiations completed after 5:00 p.m., ET, will be processed the next business day.
- You may initiate and schedule your electronic payments up to 30 days in advance. The payment will be held in the system until the date you specify.
- If you only make payments electronically, you must also mail in the appropriate return/report in a timely manner.
- Tax due dates that occur on a weekend or holiday are moved forward to the following business day. However, initiation dates for electronic payments are moved back to ensure that the funds are received by the state on the tax due date. State-recognized holidays are listed on the reverse side.
- Payments initiated through software programs generally follow this calendar. You should contact your software vendor for any deadlines they may have.

Tax or Fee		Deadlines for initiating payments so they are paid on time when due date is in:											
		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
Sales Tax	Initiate payment no later than 5:00 p.m., ET on	19	16	19	19	18	19	19	17	19	19	19	19

State of Florida Holiday Schedule for 2018		
Holiday	Day Observed	Date Observed
New Year's Day (2018)	Monday	January 01, 2018
M. L. King, Jr. Day	Monday	January 15, 2018
Presidents' Day	Monday	February 19, 2018*
Memorial Day	Monday	May 28, 2018
Independence Day	Wednesday	July 04, 2018
Labor Day	Monday	September 03, 2018
Columbus Day	Monday	October 08, 2018*
Veterans' Day	Monday	November 12, 2018
Thanksgiving Day	Thursday & Friday	November 22 & 23, 2018
Christmas Day	Tuesday	December 25, 2018
New Year's Day (2019)	Tuesday	January 01, 2019
*Federal holiday only. Banks are closed; however, Taxpayer Services is open.		

In order to complete your sales tax returns and payments, visit the Florida Department of Revenue's website at the following link: <https://ritx-fl-sales.bswa.net/>.



State of Florida  
**Department of Revenue**

[DOR Home](#)[e-Services Home](#)[Print Page](#)[Contacts](#)

Welcome to the Florida Sales and Use Tax, Prepaid Wireless E911 Fee, and Solid Waste Tax, Fees and Surcharge Website

Please **STOP!** Verify that you do not have multiple windows or tabs open. This may cause incorrect or multiple submissions.

Enter your User ID and Password

User ID:  e.g. AF1234567890

Password:  e.g. 123456789

Login

[Forgot User ID and/or Password](#)

OR

Enter your Certificate Number and Business Partner Number

Certificate Number:  e.g. 1234567890123

Business Partner Number:  e.g. 1234567890

Login

Enter your school's Certificate Number (found on the "Taxpayer Copy" of your previous sales tax remittance coupon) and Business Partner Number (1264692 for all schools) then click on "Login".



State of Florida  
**Department of Revenue**

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## BULLETIN BOARD

### What's New?

#### State Sales Tax Rate for Rental, Lease, or License to Use Real Property Decreases to 5.8% on January 1, 2018

Effective January 1, 2018, the state sales tax rate imposed under section 212.031, Florida Statutes, on the total rent charged for renting, leasing, letting, or granting a license to use real property is decreased from 6% to 5.8%. Some examples of real property rentals subject to tax under section 212.031, Florida Statutes, include commercial office or retail space, warehouses, and self-storage units or mini-warehouses. The local option discretionary sales surtax imposed by the county where the real property is located continues to apply to the total rent charged. If you file Form DR-15, *Sales and Use Tax Return*, be sure to report commercial rental amounts and tax and surtax due on Line C, Commercial Rentals. For more information, review [Tax Information Publication 17A01-14](#).

#### 2018 Annual Resale Certificate Available Now

You can now download and print your 2018 Annual Sales and Use Resale Certificate from the Sales and Use Tax menu under the Other Options category. If you are registered only to report and pay Florida use tax, you will not receive a resale certificate. Contact the Department at 850-488-6800 if you have problems printing your certificate.

#### Are You Required to Make Estimated Tax Payments During 2018?

Florida law requires estimated tax payments if the business paid \$200,000 or more in state sales tax, excluding local option taxes and surtaxes, during the preceding July 1 through June 30. Estimated tax must be paid each reporting period beginning with the December 2017 return, due January 1, 2018. Business owners must choose one of three methods for computing estimated tax due each reporting period, but may change methods from one reporting period to the next. Businesses using the average tax



Bulletin Board notifications will appear on the next screen. Click on the “Next” button at the bottom of the screen.



## State of Florida Department of Revenue

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VOLUSIA COUNTY SCHOOL DISTRICT      Access ID: 7480169249073

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**2018 Payment or Return-with-Payment submission deadlines**

Reporting Period	Monthly	Quarterly	Semi Annual	Annual	Reporting Period	Monthly	Quarterly	Semi Annual	Annual
DEC 2017	JAN 19, 2018	JAN 19, 2018	JAN 19, 2018	JAN 19, 2018	JUL 2018	AUG 17, 2018			
JAN 2018	FEB 16, 2018				AUG 2018	SEPT 19, 2018			
FEB 2018	MAR 19, 2018				SEPT 2018	OCT 19, 2018	OCT 19, 2018		
MAR 2018	APR 19, 2018	APR 19, 2018			OCT 2018	NOV 19, 2018			
APR 2018	MAY 18, 2018				NOV 2018	DEC 19, 2018			
MAY 2018	JUN 19, 2018				DEC 2018	JAN 18, 2019	JAN 18, 2019	JAN 18, 2019	JAN 18, 2019
JUN 2018	JUL 19, 2018	JUL 19, 2018	JUL 19, 2018						

Note: All Transactions must be Submitted AND Confirmed prior to 5:00 PM ET on the date indicated above.

### File and Pay Access Menu

#### Select Tax Website



Sales and Use Tax

Solid Waste Tax and Fees

Prepaid Wireless E911 Fee

The next screen will list the due dates for the various reporting periods (monthly, quarterly, semi-annually and annually). Find the due dates for your school’s designated reporting period. These are the dates that you must complete your electronic sales tax returns and payments (including zero dollar returns) in order to avoid late penalties. Also note that the submission must be initiated by 5pm on submission deadline listed. Print this page and for future reference. Click on the “Sales and Use Tax” button.



### Choose Activity

#### File and Pay

DR-15EZ (Sales and Use Return)

Amended DR-15EZ (Sales and Use Return)

#### Payment Only

(Choice does NOT include a tax return)

Other Sales and Use Tax Payments

#### Other Options

Print Resale Certificate(s)

From the next screen select the “DR-15EZ (Sales and Use Return)” button. Please note- some schools may be set up to report sales tax on a DR-15 form so your screen may look slightly different than the examples displayed in these procedures.

Application launched | New tab | Links removed from toolbar

myFlorida.com  
**State of Florida**  
**Department of Revenue**

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**Sales Tax** - [Click for Help](#)

[DR-15EZ Instructions](#)  
[Discretionary Sales Surtax Rates](#)

**DR15-EZ**  
Original Return

**Certificate Number** **Collection Period**

**Surtax Rate:** 0.0050

**Location Address**

282 N. \_\_\_\_\_ AVE  
DELAND, FL 32724-4603

VOLUSIA COUNTY SCHOOL DISTRICT  
\_\_\_\_\_ ELEMENTARY  
282 N \_\_\_\_\_ AVE  
DELAND, FL 32724-4603

An electronically filed return or notice shall be deemed to be signed by an individual authorized to sign who includes his or her name in the filed electronic return data below identified as signature information.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which the preparer has any knowledge.

**Signature Information**

Signature	<input type="text"/>
Phone	( <input type="text"/> ) <input type="text"/> - <input type="text"/>
Email	<input type="text"/>

In the Signature field type in the bookkeeper's first and last name, followed by the school phone number and bookkeeper's email address.

1. Gross Sales (Do not include tax)	\$ 0.00	<b>Discretionary Sales Surtax Information</b>	
2. Exempt Sales (Include these in Gross Sales, Line 1)	\$ 0.00	A. Taxable Sales and Purchases Not Subject to Discretionary Sales Surtax	\$ 0.00
Taxable		B. Total Discretionary Sales Surtax Collected	\$ 0.00
3. Sales/Purchases (Include Internet/Out-of-state Purchases)	\$ 0.00		

If you e-file and e-pay timely, you are entitled to take a collection allowance on line 8 of your return - OR - you may choose to donate the allowance to the Education Enhancement Trust Fund by checking the box below:

☐

[What is this?](#)

4. Total Tax Collected (Include Discretionary Sales Surtax from Line B)	\$ 0.00
5. Less Lawful Deductions	\$ 0.00
6. Less DOR Credit Memo	\$ 0.00
7. Total Tax Due	\$ 0.00
8. a. Less (-) Collection Allowance; or if Late,	\$ 0.00
8. b. Plus (+) Penalty and Interest	\$ 0.00
9. Amount Due With Return	\$ 0.00

Delete
Back to Menu
Save and Submit Later
Next

On the same screen, enter the appropriate amounts in the Gross Sales, Exempt Sales and Taxable Sales/Purchases fields. Enter the Total Discretionary Surtax Collected; of the total 6.5% sales tax that is collected, 6% is state sales tax and .5% is a local surtax (example sales tax collected on \$100 sales = \$6.50, .50 is the .5% surtax that was collected). Next, fill in the Total Tax Collected including the surtax (6.50%). Since you are now filing electronically you will qualify to deduct a "Collection Allowance". This means you can deduct 2.5% of the "Total Tax Due". After filling in the Collection Allowance, enter the "Amount Due with Return", then click the "Next" button.

DELAND, FL 32724-4603

Email

hlknight@volusia.k12.fl.us

Discretionary Sales Surtax Information

1. Gross Sales \$ 500.00  
(Do not include tax)  
2. Exempt Sales \$ 400.00  
(Include these in Gross Sales, Line 1)  
Taxable  
3. Sales/Purchases \$ 100.00  
(Include Internet/Out-of-state Purchases)

A. Taxable Sales and Purchases Not Subject to Discretionary Sales Surtax \$ 0.00  
B. Total Discretionary Sales Surtax Collected \$ 0.50

4. Total Tax Collected \$ 6.50  
(Include Discretionary Sales Surtax from Line B)  
5. Less Lawful Deductions \$ 0.00  
6. Less DOR Credit Memo \$ 0.00  
7. Total Tax Due \$ 6.50  
8. a. Less (-) Collection Allowance; or if Late, \$ 0.16  
8. b. Plus (+) Penalty and Interest \$ 0.00  
9. Amount Due With Return \$ 6.34

You have chosen not to donate your collection allowance to education.

Back to Return

Save and Submit Later

Submit Return Only

Enter Payment

- If the amounts entered on your return are correct and you have an amount due in the "Amount Due With Return" field, click on the "Enter Payment" button.
- If the amounts entered on your return are correct and you have a zero dollar amount due, click on the "Submit Return Only" button.
- If the amounts entered on your return are incorrect, click on the "Back to Return" button and correct the amounts entered in the previous screen.

Debit Date:  [e-Payment Calendar](#)

Enter Amount for Check: \$  .

Complete the following information.

Bank Routing Number:

Bank Account Number:

Retype Bank Account Number:

Bank Account Type:

Corporate/Personal:

Name on Bank Account:

Correct if Necessary.

Due to federal security requirements, we can not process international ACH transactions. If any portion of the money used in the payment you may be making today came from a financial institution located outside of the US or its territories for the purpose of funding this payment, please do not proceed and contact the Florida Department of Revenue at 850-488-6800 to make other payment arrangements. By continuing, you are confirming that this payment is not an international ACH transaction. If you are unsure, please contact your financial institution.

I hereby authorize the Department of Revenue to process this ACH transaction and to debit the bank account identified above. I understand there may be service charges assessed on any transactions not honored by my bank.

Signature:

Phone Number:  -  -

Email Address:

If you selected "Enter Payment" the above screen should appear. Select the appropriate debit date from the calendar. Refer to the "ePayment calendar" for electronic reporting deadlines. The amount will already be filled in based on the information you provided in the previous screen. Enter your school's bank routing number (listed below) and account number. It will ask you to reenter the account number for verification purposes. Be sure to select the "Checking" for the Bank Account Type and "Corporate" from the Corporate/Personal drop-down menu. Enter the bookkeeper's first and last name in the Signature field, as well as the school's phone number and bookkeeper's email address, then click "Next".

Below are the ACH routing numbers for each bank:

- Ameris Bank 061201754
- Bank of America 063100277
- TD Bank 067014822
- Wells Fargo 121000248

Phone Number: 386-734-7190  
Email Address: sjchenna@volusia.k12.fl.us

<p>1. Gross Sales \$ 0.00 <small>(Do not include tax)</small></p> <p>2. Exempt Sales \$ 0.00 <small>(Include these in Gross Sales, Line 1)</small></p> <p>3. Taxable Sales/Purchases \$ 300.00 <small>(Include Internet/Out-of-state Purchases)</small></p>		<p><b>Discretionary Sales Surtax Information</b></p> <p>A. Taxable Sales and Purchases <b>Not</b> Subject to Discretionary Sales Surtax \$ 0.00</p> <p>B. Total Discretionary Sales Surtax Collected \$ 1.50</p>	
<p><b>You have chosen not to donate your collection allowance to education.</b></p>		<p>4. Total Tax Collected \$ 19.50 <small>(Include Discretionary Sales Surtax from Line B)</small></p> <p>5. Less Lawful Deductions \$ 0.00</p> <p>6. Less DOR Credit Memo \$ 0.00</p> <p>7. Total Tax Due \$ 19.50</p> <p>8. a. <b>Less (-)</b> Collection Allowance; or if Late, \$ 0.49</p> <p>8. b. <b>Plus (+)</b> Penalty and Interest \$ 0.00</p> <p>9. Amount Due With Return \$ 19.01</p>	
		<p><b>Payment you have authorized \$19.01</b></p>	

Back to Return Back to Payment Save and Submit Later Submit

- If the amounts entered on your return and payment amounts are correct click on the "Submit" button.
- If the amounts entered on your return and payment are incorrect, click on the "Back to Payment" button and correct the amounts entered in the previous screen.

**Department of Revenue**

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[Sales Tax](#) [Click for Help](#)

Original Return

**FOR YOUR RECORDS ONLY - DO NOT MAIL**

Cancellations must be done before 5:00 p.m. ET on the submission date. If the submission is completed after 5:00 p.m. ET on the submission date, weekend, or holiday the cancellation must be done before 5:00 p.m. ET the next business day. All cancellations are permanently deleted from our database.

**Access Source:** [Click Here for Survey](#) **DR15-EZ**

**Confirmation Number: 180201461477**

Certificate Number: **01/2015** Collection Period: **02/01/2015 2:02:17 PM ET**

Bank Rate: **0.0000**

**Location Address**

8813 OLD COUNTRY RD.  
SUGGSWORTH, FL 32132-2248

YOUNG COUNTY SCHOOL DISTRICT  
SUGGSWORTH PUBLIC SCHOOL  
8813 OLD COUNTRY RD.  
SUGGSWORTH, FL 32132-2248

**Contact Information**

Name:	Sandra Chennault
Phone:	386 734 7190
Email:	schoanna@yousia.k12.fl.us

**Debit Data:** 02/2015  
Amount for Check: \$19.01  
Bank/Routing Number:   
Bank Account Number:   
Bank Account Type: Checking  
Corporate/Personal: Corporate  
Name on Bank Account: SCHOOL

Due to federal security requirements, we can not process international ACH transactions. If any portion of the money used in the payment you may be making today came from a financial institution located outside of the US or its territories for the purpose of funding this payment, please do not proceed and contact the Florida Department of Revenue at 888-403-4800 to make other payment arrangements. By continuing, you are confirming that this payment is not an international ACH transaction. If you are unsure, please contact your financial institution.

I hereby authorize the Department of Revenue to process this ACH transaction and to debit the checking account identified above. I understand there may be service charges assessed on any transactions not honored by my bank.

Signature: Sandra Chennault  
Phone Number: 386-734-7190  
Email Address: schoanna@yousia.k12.fl.us

**Discretionary Sales Surtax Information**

Taxable Sales and Purchases Not Subject to Discretionary Sales Surtax		\$	0.00
Total Discretionary Sales Surtax Collected		\$	1.50
4. Total Tax Collected		\$	2.95
5. Less Lawful Deductions		\$	0.00
6. Less DOR Credit Memo		\$	0.00
7. Total Tax Due		\$	2.95
8. a. Less (-) Collection Allowance, or if Late,		\$	0.48
8. b. Plus (+) Penalty and Interest		\$	0.00

1. Gross Sales \$ 0.00  
(Do not include tax)

2. Exempt Sales \$ 0.00  
(Include Tax on Sales, Line 1)

3. Taxable Sales Purchases \$ 300.00  
(Include interjurisdictional purchases)

**You have chosen not to deduct your collection allowance in education.**

After submitting your sales tax return and payment, you should receive a confirmation screen listing your school's certificate number and a confirmation number for the payment. Click on the "Print Confirmation" button and attach this confirmation to your sales tax payment documentation for future reference. Click on "Logout" at the top of the webpage.



TRA Training School

ADMIN DATA FILES CHECKS RECEIPTS JE's PO's REGISTERS REPORTS BANK RECON ADMIN FUNCTIONS HELP

The check has been created

TRA Training School

Pay to the order of:

Vendor: FLORIDA DEPARTMENT OF REVENUE  
\* denotes a district wide vendor

Address: 5050 W TENNESSEE STREET

City: TALLAHASSEE

State, Zip: FL 32399

Quick Vendor Add

Full Vendor Setup

Date: 2/2/2018

Check Number: 1  
Manual Check

Cash/Checking Balance: \$11,985.68  
Check Amount: \$19.01

Exactly Nineteen Dollars and One Cents

Description	Purchase Order	PO Liq Amt	Invoice	Event Code	Account	Balance	Amount
January Sales Tax Payment			\$0.00		6700.000 Sales Tax		\$0.00

SAVE DELETE ACCOUNT BALANCES PRINT PROOF LISTING CLOSE PROOF LISTING

Record your sales tax payment in SFO by entering a manual check. You can enter a manual check in the "New Check" screen by replacing the word "Print" in the check number field with a number. Start your first electronic sales tax payment with manual check # 1. You will increase your manual check number sequentially for each payment. If all information is correct, click on the "Save" button and proceed to the "Post Checks" screen and post your manual check. You will skip the "Print Checks" screen since you do not actually print a manual check. Print a check register (Registers/Checks) for the corresponding manual check to attach as backup documentation to your sales tax paperwork.

# Chapter 18

## Travel Reimbursement

This procedure details the documentation, approvals, and process necessary for travel reimbursements funded from internal accounts. Authorized travel for employees shall be reimbursed in accordance with the terms of School Board Policy 717. All employee travel reimbursements are paid through Payroll at the district level with a monthly reimbursement from internal accounts.

### 1. **Basic Travel Guidelines:**

- a) All travel must be approved in advance by the principal.
- b) Section 112.061, Florida Statutes requires each traveler to travel by the most economical means, and states in part that all travel must be by a usually traveled route. In a case where a person travels by an indirect route for his/her own convenience, any extra cost shall be borne by the traveler; and reimbursement for expenses shall be based only on such charges as would have been incurred by a usually traveled route. The principal shall designate the most economical method of travel for each trip, keeping in mind the following conditions:
  - i. The nature of the business
  - ii. The most efficient and economical means of travel (considering time of the traveler, cost of transportation, and per diem or subsistence required)
  - iii. The number of persons making the trip and the amount of equipment or materials to be transported. Joint travel in a single vehicle is required whenever feasible.
- c) No one, whether traveling out of state or in state, shall be reimbursed for any meal or lodging included in a convention or conference registration fee paid by the district.
- d) No traveler is allowed either mileage or transportation expense when graciously transported by another person.
- e) The school's purchasing card should be used for official school related travel expenses, such as airline tickets, hotel lodging, conference registration, car rental, etc., whenever feasible. Other authorized travel related expenses, such as employee meals and mileage, will be reimbursed according to the following district travel guidelines.

- 2. **In-District Travel:** Mileage reimbursements will be calculated on the distance driven throughout the day that exceeds an employee's commuting distance to and

from their primary worksite. Reimbursements for travel between an employee's residence and primary worksite are generally not reimbursable.

a) Mileage for the authorized use of a personal vehicle will be reimbursed at a rate of 44.5 cents per mile.

b) No allowance is made for meals when travel is confined to Volusia County.

3. **Out-of-District Travel:** A leave form must accompany expense reimbursement claims.

a) **Travel restrictions within a radius of 100 miles:**

- i. Overnight travel for one day meetings within a radius of 100 miles from the traveler's official worksite **will not be allowed** unless extenuating circumstances are approved by the traveler's supervisor and submitted with the travel voucher.
- ii. If a traveler attends a meeting lasting two or more days, and is within a radius of 100 miles, the appropriate overnight stay may be authorized by the traveler's supervisor.

b) **Travel Not Requiring Overnight Stay:**

- i. Mileage for the authorized use of a personal vehicle will be reimbursed at a rate of 44.5 cents per mile.
- ii. Where more than one employee is involved in the travel, such travel shall be done in a single vehicle whenever feasible.
- iii. All mileage shall be shown from point of origin to point of destination. Vicinity mileage necessary for the conduct of official business is allowable, but must be shown as a separate item on the voucher.
- iv. Pursuant to Section 112.061(15), Florida Statutes, Class C meal allowances are not allowed.

c) **Travel Requiring Overnight Stay:**

- i. Mileage for the authorized use of a personal vehicle will be reimbursed at a rate of 44.5 cents per mile.
- ii. Where more than one employee is involved in the travel, such travel shall be done in a single vehicle whenever feasible.
- iii. All mileage shall be shown from point of origin to point of destination. Vicinity mileage necessary for the conduct of official business is allowable, but must be shown as a separate item on the voucher.

iv. Meal allowances will be reimbursed as follows:

1. Breakfast – when travel begins before 6:00 a.m. and extends beyond 8:00 a.m. payable at \$6.00
2. Lunch – when travel begins before 12:00 p.m. and extends beyond 2:00 p.m. payable at \$11.00
3. Dinner – when travel begins before 6:00 p.m. and extends beyond 8:00 p.m. payable at \$19.00

v. Hotel/Motel expenses will be reimbursed for actual lodging expense at the single occupancy rate, or a pro rata share if lodging is shared with another authorized traveler. Reasonable efforts shall be made to ensure that the employee obtains an economical lodging rate in a location that also allows for full participation in the event involved. Receipts must be attached to the voucher.

vi. Short term online rental property services, such as Airbnb, are prohibited for staff and students. Travel accommodations requiring overnight stay should be arranged only through hotels/motels.

vii. Registration fees must be substantiated by a receipt. A copy of the agenda must accompany the travel voucher.

viii. Other approved substantiated expenses that are reimbursable include tolls, parking fees, materials not covered by registration fee, business related communication expense, taxi fare, car rental (when necessary and approved).

ix. Incidental personal expenses are not reimbursable.

#### 4. Reimbursement Process:

a) **In-District Travel:** Details on how to enter an in-district travel voucher into the district's web-based travel reimbursement system can be obtained from the Finance Department's website under "Travel". All in-district travel that will be paid from internal accounts shall be charged to 1100-7300-5332-Org-1010-00060-000-0000-00000.

b) **Out-of-District Travel:** All reimbursement claims for travel expense shall be submitted to the Finance Department on travel reimbursement forms (available on Finance's website under "Travel") and shall contain receipts for lodging, when applicable, and for other reimbursable expenses exclusive of meals and incidental expenses. Registration forms and conference agendas, when applicable, must accompany the reimbursement claim. Such claim shall also be approved by the principal attesting to the fact that the travel was properly approved and was for official purposes. All out-of-district travel that will be

reimbursed from internal accounts shall be charged to 1100-7300-5331-Org-1010-00060-000-0000-00000.

- c) **Out-of-State Travel:** The reimbursement process is the same as Out-of-District travel (explained above), but is charged to a different account. All out-of-state travel that will be reimbursed from internal accounts shall be charged to 1100-7300-5334-Org-1010-00060-000-0000-00000.
- d) All employee travel reimbursements are paid through the payroll system. Reimbursements are not taxable and will be reimbursed in whole. Travel vouchers approved by the appropriate administrator and Finance prior to the payroll close date will be paid on the next pay date. For a listing of these dates, refer to the pay calendars and schedules located on Payroll's website.
- e) **Non-Employee Travel:** Travel reimbursements to non-employees shall be made through internal accounts using the same rates as reimbursing employees. The Non-Employee Travel Reimbursement form should be used and can be obtained from the Finance Department's website.
- f) **Student Travel:** When out-of-county travel by students is necessary in the pursuance of an approved student activity, advance travel arrangements shall be made. Advance arrangements shall include transportation, meals, registration or entrance fees, and lodging.
  - i. The faculty sponsor shall use the purchasing card whenever practicable.
  - ii. In situations where the purchasing card is not practicable, checks may be prepared in advance for the exact amount that will be due and made payable to the corporation or proprietor providing the service.
  - iii. The faculty sponsor who accompanies the student(s) will serve as the temporary custodian of the check(s) and is responsible for obtaining an invoice/receipt from the corporation or proprietor upon presentation of the check, for the exact amount.

## **5. Monthly Reimbursement to District:**

- a) At the end of each month the Finance Department generates a report of all travel reimbursements charged to project 00060.
- b) By the 10<sup>th</sup> of the subsequent month the bookkeeper sends a reimbursement check made payable to the School Board of Volusia County for the total of all travel reimbursements charged to project 00060.
- c) At the end of the school year, the school is responsible for any negative balances in project 00060. If an internal accounts check is not received in Finance by the deadline, a budget amendment from another county account will be required.

# Chapter 19

## Field Trips

This procedure details the documentation and approvals required for staff and students to travel off-campus for field trips.

1. Field trips are those school-related events for which the school staff arranges transportation and ensures an appropriate number of chaperones in accordance with District's Educational Field Trip Procedures Manual.
2. All financial transactions related to the field trip must be processed through the school's internal funds.
3. All necessary approvals must be secured before any trip-related fundraising occurs.
4. School buses should be used when nine or more students are to be transported in a single vehicle to a function or event which the school district or school is participating in or sponsoring.
  - a) The school must submit a Field Study Trip request through the district's Transportation Department.
  - b) The account string (county budget) must be completed on the request. The default account is 1100-7800-5361-Org-1010-00000-000-0000-00000. Use this account if you intend to pay through internal accounts.
  - c) Schools are billed for mileage and operator fee.
    - i) Student Transportation Services charges on a per hour basis. Time is computed from when the bus departs the original pick-up until arrival back to the drop off point after its destination.
    - ii) An operator on an overnight field study shall be paid actual driving time or a minimum eight (8) hours, whichever is greater.
    - iii) Travel expenses shall be paid in accordance with School Board Policy, or the user will provide meals and lodging for the bus operator.
    - iv) Mileage is computed at a set rate per mile from the time the bus departs the original pick-up until arrival back to the drop off point after its destination.
  - d) Upon receipt of the account charge notice from Transportation, issue a check from your internal funds made payable to SFO Vendor "Volusia County Schools- R\*" and send it to Finance with a copy of the account charge notice and the default account highlighted.
5. Common carriers, including private bus companies, may be used to transport students. Only pre-qualified bus companies shall be used for such purposes. For a

list of approved charter bus lines, as well as a charter bus vendor quote form, refer to the Purchasing Department's website.

6. Other private or leased vehicles may be used by the school to transport students when in accordance with the District's Educational Field Trip Procedures.
7. Schools are required to secure a minimum of three quotes for Out of State and International Field Trips. A list of prequalified travel agencies and tour operators providing travel services for out of state field trips, as well as a field trip vendor quote form, are available on the Purchasing Department's website.
8. All students will be provided with an equal opportunity to participate in field trips.
9. **Calculating Field Trip Costs:**
  - a) Add all the following applicable costs for a total:
    - i) Admission
    - ii) Transportation
    - iii) Parking
    - iv) Meals
    - v) Substitute
    - vi) Any additional costs
  - b) Divide total from above by the number of attendees
  - c) Round to the nearest dollar. Be as precise as possible since anything \$3 or more per student remaining in the account at the end of the year must be refunded.
10. Begin collecting field trip fees well in advance of the actual trip to ensure adequate funding.
11. As a safeguard, advertise on the permission slip that funds are refundable **net** of costs incurred.
12. The field trip packet submitted for approval must include in following:
  - a) The field trip approval form signed by the principal.
  - b) A detailed budget
  - c) A program of the event showing dates
  - d) Names and titles of chaperones
  - e) Duties of chaperones
13. Payment of deposits is only allowed if stated in the contract.
14. When **out-of-district travel** by students is necessary in the pursuance of an approved student activity, advance travel arrangements shall be made. Advance arrangements shall include transportation, meals, registration or entrance fees, and lodging.

- a) Checks may be prepared in advance for the exact amount that will be due and made payable to the corporation or proprietor providing the service.
  - b) The faculty sponsor who accompanies the student(s) will serve as the temporary custodian of the check(s) and is responsible for obtaining an invoice/receipt from the corporation or proprietor upon presentation of the check, for the exact amount.
  - c) The faculty sponsor shall use the purchasing card whenever practicable.
  - d) Short term online rental property services, such as Airbnb, are prohibited for staff and students. Travel accommodations requiring overnight stay should be arranged only through hotels/motels.
15. If **funds remaining** are \$3 or more per student at the end of the year, refunds to the parent are required.
16. If funds remaining are less than \$3 per student at the end of the year, transfer the balance to the school-wide field trip account (7000.700) for general field trip purposes.



# Chapter 20

## Refunds

This procedure details the documentation, approvals, and controls necessary for the processing of refunds (current school year only).

1. Authorization for a refund (current school year only) must be given in writing to the bookkeeper by the faculty, staff or sponsor. A purchase order is not needed.
2. Every effort should be made to obtain the original receipt before a refund is made. In the event that the original receipt is not available, the sponsor shall verify the original receipt and provide a copy with the refund documentation.
3. Student refunds shall be made by a check payable to the parent/guardian whenever feasible. Attach a copy of original receipt, monies collected form and student history report (if available) to check stub for supporting documentation.
4. When the number of refunds issued exceed ten (10) for the same item or circumstance, and each of the refunds is for \$5.00 or less (elementary); \$10 or less (middle); or \$25 or less (high), a check may be written to the faculty, staff or sponsor for the total of the refunds to be made.
  - a) This individual will cash the check and make cash refunds.
  - b) The refunds may be substantiated by a refund list showing the date, the amount of the cash refund, and the signature of the person receiving the refund.
  - c) This list must be returned to the bookkeeper for filing with the original payment packet and funds not distributed.
5. **Extended Day (EDEP) Refunds:** Refunds are processed through internal accounts even though EDEP funds are at the district level.
  - a) This causes a negative balance in internal accounts (SFO account number 6350.000) that must be reimbursed from district level funds.
  - b) The school EDEP facilitator processes a request. It is approved by District EDEP Specialist and the Principal and given to the bookkeeper.
  - c) The bookkeeper requests a new vendor from the Finance Department (see Chapter 16 – Vendors). Finance enters a refund check made payable to parent/student requested.
  - d) The bookkeeper updates the refund check, entering the appropriate description, account number (6350.000) and dollar amount.
  - e) The bookkeeper sends a copy of the refund request, with all required signatures, and a copy of the refund check to Finance by emailing

[apdirectinvoices@groups.volusia.k12.fl.us](mailto:apdirectinvoices@groups.volusia.k12.fl.us). This will initiate a reimbursement check from the district's extended day account to the school's internal account.

- f) Since the original deposit was distributed between the school's EDEP account and the District's EDEP account, the refund must flow back through the same distribution path. Finance generates a check payable to the school using both accounts based on the appropriate distribution percentages.
  - g) Upon receipt of the reimbursement check from the district, the bookkeeper deposits the check into the Extended Day trust account (6350.000) to cover the negative.
6. **School Way Café:** Refunds are processed through internal accounts even though School Way Cafe funds are at the district level.
- a) The School Way Café manager brings cash and refund information to the bookkeeper.
  - b) The bookkeeper writes a receipt referencing the student's alpha id and provides it to the School Way Café manager.
  - c) Money is deposited into the General Operating account (7000.000).
  - d) The bookkeeper requests a new vendor from the Finance Department (see Chapter 16 – Vendors). Finance enters a refund check made payable to parent/student requested. The bookkeeper updates the refund check, entering the appropriate description, account number (7000.000) and dollar amount.

# Chapter 21

## Financial Reporting

This procedure details the process for monthly and year-end financial reports.

### 1. **Month End Processing:**

- a) The Finance Department downloads all Ameris Bank statements through their online banking website. All other bank statements are delivered to the schools. These statements must be forwarded to Finance immediately, along with cancelled checks. Finance completes the bank reconciliation/month end close in a timely manner. Discrepancies are called to the attention of the bookkeeper and/or principal depending on the severity of the situation.
- b) Upon completion of the bank reconciliation process, Finance mails the following documents to the Principal:
  - i) Bank reconciliation reports
  - ii) Bank statement
  - iii) Journal Entries and supporting documentation (if applicable)
  - iv) Receipts and Disbursements Report
- c) Immediately upon receipt of the above referenced bank reconciliation packet, the Principal reviews all reports, signs the designated areas and returns to the bookkeeper for filing. The bookkeeper reviews the entire packet, signs only the Receipts and Disbursements report and files in the Bank Reconciliation folder for future reference.
- d) At least once a month an Open Purchase Order Report should be printed and reviewed for purchase orders that need to be paid, edited, liquidated or voided.
  - i) If a purchase order needs to be paid (invoice received from the vendor), enter a check in SFO and attach the purchase order to the check. Upon posting the check, the purchase order should remove itself from the Open Purchase Order Report.
  - ii) Purchase orders may need to be edited for several reasons:
    - (1) If the vendor notifies you that the price difference between the purchase order and current vendor price is 10% or more purchase orders over \$50 must be edited by the bookkeeper and re-approved by the Principal prior to the vendor processing the order. If the purchase order has been paid and is still showing an outstanding balance, the purchase order should be liquidated. This typically happens when the purchase order is not attached correctly to the check. Be sure you have the signed purchase order on file

before liquidating it. The purchase order will remain in history, will show as liquidated and cannot be reprinted.

- (2) When the request for a line item (listed separately) on the purchase order will not be fulfilled, the line item should be deleted from the purchase order in SFO. Go to the Edit PO's screen to remove the line(s) that will not be filled. When a purchase order has already been invoiced and line item(s) will not be fulfilled completely, you can liquidate the remaining balance of the purchase order in SFO by going to the Liquidate PO's screen.
- iii) A purchase order may need to be deleted because it was never used or a purchasing card was used instead. You can delete the purchase order by going to the Void PO's screen in SFO.
- iv) Refer to section 6 of the School Funds Online manual for more detailed instructions on purchase orders.

## **2. Year End Processing**

- a) Reminders- Refer to annual End of Year Reminders memo from the Finance Department for specific dates and deadlines.
- b) Collect all receipt books from faculty, sponsors, and staff. Do not collect white copies of the Monies Collected Form or receipts issued to teachers, as these items are for their record keeping.
- c) Fundraiser and Ticket reports must be completed and on file for audit. All pre-numbered tickets must be inventoried and reconciled to actual monies submitted for deposit from ticket sales. Report any discrepancies or exceptions to the principal.
- d) It is recommended to provide account history reports (general ledger) to faculty, sponsors, and staff to keep them informed of account activity.
- e) It is also recommended to provide the Principal with a Receipts and Disbursements report (summary with encumbered balances) weekly to better monitor available funds. These are only for review. Therefore, signatures and submission to the Finance Department are not required.
- f) All change fund accounts are to be zeroed out, except for those sites that receive the appropriate approval to have their funds remain open. To close out a change fund, collect and deposit all change. Record this as a receipt in SFO, applying the returned funds back to the "Change Fund" account (0100.400) and post the deposit. For those sites that receive the appropriate approval to have their funds remain open, the cash on hand must be counted under strict dual control and the following information shall be documented and available for audit: 1) name of faculty, sponsor, or staff maintaining the change fund; 2) change fund account number; 3) date of count; 4) amount counted; 5) signature of each counter (minimum of two, one being the bookkeeper or an administrator).

- g) Field trip accounts are to be zeroed out. After all invoices have been paid (including transportation), refund field trip collections to students if account balances are \$3 or more per student. Another option would be to hold another field trip (possibly "in-house") to benefit the same students. Balances less than \$3 per student are to be transferred to the School Wide Field Trip account (7000.700) for general field trip purposes.
- h) Checks for deposit into your county budget (e.g., field trips, internal accounts warehouse orders, internal account purchasing card reimbursements, payroll invoice reimbursements, overspending, etc.) must be sent to Finance.
- i) Request Textbook Flexibility Fund Report (middle/high) or Lost and Damaged Textbooks Report (elementary) for payment from textbook designee. Payment is due in Instructional Materials District Office.
- j) Purchase orders will carry over into the next fiscal year in SFO.
- k) Unless totally unavoidable, all June transactions must be processed (receipts attached, description added, and account coding assigned) in Works by June 30th. This will avoid journal entries to manually move June's transactions from July to June in SmartStream to agree with the purchasing card statement. The only exception to the deadline will be transactions that post on June 30th. During the summer months, please be aware of the statement cutoff dates and make necessary personnel arrangements to ensure Works transactions are addressed in a timely manner. Reimbursement checks should be submitted to Finance once your school's yearend process is completed and you are able to process July transactions in SFO.
- l) Post any transfers necessary to close an account or to clear a negative account balance before the year is closed. The Multi-Fund Transfer JE may be helpful. Reminder- student generated funds should never be used to cover deficits in non-student generated accounts.
- m) For schools who have new Principal and/or Assistant Principal assignments, you will need to contact your bank to update the signature cards for your internal account.
- n) Rollover balances for accounts (except trust accounts) should be no more than 50% of total collections for the school year. Consideration is given for June collections that will be expended in July.
- o) Investments – request a withdrawal or deposit money if needed.
- p) Update the Investments Authorized Signer list (if applicable) for funds invested at the district level. This form can be obtained from the Finance Department's website and must be forwarded to the Finance Department.

- q) School store inventory should be taken and on file for annual audit. Refer to chapter 13, Other Sales/Collections, for more detailed information on school store inventory.
  - r) Return unused grant money (if applicable).
  - s) Graduation admission & parking tickets – Once all sales have been finalized and all transactions posted (including the OSP statement), cut a check to Volusia County Schools-R (All Other Reimbursements). Send the check and the Account History Report for both accounts to the Finance Department. The account balance in both accounts should be zero by June 30.
  - t) Any returned checks remaining outstanding for over one year should be written off at yearend. Finance will assist with this write off process during yearend close.
  - u) Verify that all monthly bank reconciliations are on file and have been signed by your principal. Once June's bank reconciliation has been completed, the bank reconciliation packet will be mailed to your principal via county mail. Keep all signed bank reconciliation packets on file for audit.
  - v) Immediately upon receipt of your June bank statement, forward to the Finance Department. For 11 month employees, please make necessary personnel arrangements to forward these.
  - w) **Yearend must be completed by Finance before positing any July transactions.** Finance will complete the year end closing process in SFO, after your June bank statement has been reconciled and all necessary reports have been printed for the year. Contact Finance if you encounter an emergency situation that requires issuing a check. You can use a receipt book during this time to receipt monies collected in order to complete your deposit within the required five business days. You can record these receipts/deposits in SFO once the yearend process has been completed and you are able to post July transactions.
  - x) IRS MISC-1099 reporting is not an issue for yearend closing. SFO keeps track of 1099 information for the calendar year, even though the books are closed at fiscal yearend.
3. **Record Retention:** Keep records in office until audited. After the audit, archive records in accordance with State of Florida General Records Schedule GS1-SL for State and Local Government Agencies, which can be obtained from Archives and Records Management's website.
- a) Disbursement records (requisitions, purchase orders, contracts, purchasing card receipts, vendor invoices, receiving reports, check registers, cancelled checks, disbursement ledgers, expenditure detail reports, and other accounts payable and related documentation) must be retained for five (5) fiscal years.

- b) Receipt/revenue records (cash collection records and reports, receipt books, cash register tapes, deposit slips, and other accounts receivable and related documentation) must be retained for five (5) fiscal years.
- c) Bank statements and reconciliations must be retained for five (5) fiscal years.
- d) Summary disbursement/revenue records (signed Receipts and Disbursement reports, trial balance reports, summary check registers, and other accounts payable and receivable summary and related documentation) must be retained for ten (10) fiscal years.

# Chapter 22

## Unclaimed Property

This procedure details the documentation and process required for the bookkeeper to report unclaimed property (outstanding checks) to the State, pursuant to ss. 717.113, F.S. as well as to claim property that has been remitted to the Department of Financial Services, Bureau of Unclaimed Property.

1. Outstanding checks are listed on the monthly bank reconciliation reports. Finance recommends that Bookkeepers research any checks that are 60 days or older.
2. Section 717.113, Florida Statutes, states that “all intangible property held for the owner by any governmental agency that has remained unclaimed by the owner for more than 1 year after it became payable or distributable is presumed abandoned.
3. Requirements for reporting unclaimed property (outstanding checks) to the State
  - a) Unclaimed Property for Internal Accounts are any checks that are outstanding after one year from the reporting date (i.e., if the reporting date is December 31, 2022, checks dated from January 1, 2021 through December 31, 2021 would be considered abandoned).
    - i) The payee should be contacted, in writing or by phone. The following questions should be asked and documented:
      - (1) Does the payee intend to cash the original check soon? Suggest issuing a replacement check for checks over 90 days
      - (2) Is a replacement check needed? Void the check in SFO, print a void check proof sheet and reissue a replacement check to the payee.
      - (3) Was the payment not due to the payee? If the payee indicates that the payment is not owed, void the check in SFO, print a void check proof sheet and attach the supporting documentation.
      - (4) Would the payee like to donate for a specified use within internal accounts? If the payee indicates that they wish to donate the payment, void the check in SFO, print a void check proof sheet and attach supporting documentation.
    - ii) Any check that falls into the reporting period, but for which contact was not made or response was not received MUST be reported as unclaimed property.
    - iii) Upon receipt of the most recent bank reconciliation from the Finance Department, the bookkeeper looks for checks that may need to be reported as unclaimed. Before April 10<sup>th</sup>, the bookkeeper does the following:
      - (1) Complete an Unclaimed Property Report that the Finance Department distributes as an Excel spreadsheet.



- (2) Void the original checks listed on the Unclaimed Property Report in SFO, prints a void check proof sheet and files in the voided checks folder, with a copy of report attached as supporting documentation.
  - (3) Enter a new check in SFO for the total on the Unclaimed Property Report, with a separate line for each corresponding account the original check was issued from. Use invoice number UNCLAIMYR, where “YR” is the current fiscal year. The check must match the report total.
  - (4) Send the Unclaimed Property Report and check to the Finance Department (check and report total must match).
  - (5) If there are no outstanding checks to report as unclaimed property, email the Finance Department indicating that you have no unclaimed property to report.
- iv) The Finance Department completes the Unclaimed Property Reporting process for schools that participate in the Centralized Bookkeeping program.
  - v) The Finance Department compiles a consolidated report for all schools and district level accounts and sends a check to the State.
  - vi) Once the funds have been sent to the Fina
  - vii) Once Department, do not reissue checks that have been reported as unclaimed property. The payee must make their claim with the Department of Financial Services, Bureau of Unclaimed Property State of Florida after April 30<sup>th</sup>. Refer the payee to the following website: <https://fltreaasurehunt.gov/>.
4. Claiming property that has been remitted to the Department of Financial Services, Bureau of Unclaimed Property.
- a) Periodically during the year, check the website (<https://fltreaasurehunt.gov/>) for any possible funds that have been remitted to the State for your school. Click on the Search Unclaimed Property button.
  - b) Under Name Search, type in your school’s name. Since the search is rather sensitive, try various versions of the name. For example, for “Sample High School”, search by Sample, Sample High, and Sample High School.
  - c) If the search presents a result, check to see if the reported name and address appears to be that of your school. If so, click on the account number (underlined number) next to the name.
  - d) The Account Detail screen reveals the property type and the originating company. Verify that the Reported Owner name and address appears to be that of your school. If so, click the Yes button at the bottom of the screen, under “Do you want to claim this Account?”.

- e) On the Account Relationship screen, under “Choose one of the following statements”, click on “I am an owner/officer authorized to act on behalf of the currently-active company/account owner listed above”. Click on the Continue with this account button at the bottom of the screen. You will be prompted that the site is a secure, encrypted web site – owned, operated and maintained entirely by the State of Florida. Click on the Continue button.
- f) On the Claimant Information screen,
  - i) Enter the school’s name as the Company Name
  - ii) Enter your name for the Contact Person’s Name
  - iii) The Company’s Tax Identification Number (FEIN) is **596000884**
  - iv) You will need to supply your driver’s license number and state issued
  - v) Enter your school’s address, your email address, and a number where they can contact you.
  - vi) Click the Save Continue button at the bottom of the screen
- g) The next screen will show you Claimant Information (as entered by you) and Claimed Account(s) Summary. This is where you will see the actual amount of the unclaimed property. If you know there are more accounts to be added to the form, click on the Return to Search Results Page button at the very bottom of the screen. Otherwise, click on the Continue button to finalize the form.
- h) The Final Review Page discloses the amount as well as the entity that remitted the account. Click on the Get Claim Form button at the bottom of the screen.
- i) The next screen prepares the form for printing. Click on the Print button. The form is assigned a claim number, which prints at the upper right corner of the first page. This number must be referenced when checking on the filing status. A copy is also sent to the email address you supplied.
- j) Complete the printed form by typing in the FEID Number (59-6000884) and your school’s phone number. Have the principal sign and date the form.
- k) Mail the completed form to the address printed at the bottom of the first page:

Department of Financial Services  
Bureau of Unclaimed Property  
P. O. Box 8599  
Tallahassee, FL 32314-8599

- l) Claim processing can take a couple of months. To check the status, go to the [FLTreasureHunt.org](http://FLTreasureHunt.org) website and click on the CHECK Did we receive your claim button. Enter the claim number from the upper right corner of the claim form.

- m) The website also offers other information pertaining to unclaimed property, such as frequently asked questions.

# Chapter 23

## Audit Preparation

This procedure establishes the documentation and activities required for the bookkeeper to be prepared for the audit of the school's fund accounts.

1. The primary objective of the annual audit is to examine and evaluate the school's financial activities as a service to the Volusia County School Board and the district and school administration.
2. The principal is responsible for maintaining, in good form, all financial documentation and school-based information for the purpose of auditing the internal fund accounts. When files are maintained in a systematic order and the yearend reports are properly processed, the audit fieldwork of the school can be performed quickly and efficiently with a minimum amount of disruption to the school staff.
3. The district contracts with an accounting firm to conduct the audits of the school's fund accounts. The fieldwork usually takes place between July and October. The audits are typically conducted virtually with minimal interruption to school staff and administration.
4. Prior to audit, the auditor will distribute the audit schedule to the bookkeepers, a listing of receipt and check transactions to be tested, as well as an instruction packet. Finance will provide auditors with requested financial data. It is the bookkeeper's responsibility to ensure all sample data is uploaded to the audit portal in time for the auditors to review the sample documentation prior to the scheduled audit conference.
5. Annually, the principal is supplied with a copy of the school's internal accounts audit for the fiscal year ending June 30. The report includes District wide findings as well as individual school cash balances and findings. These audit reports are presented to the School Board.
6. Upon completion of the individual school audits, the auditor prepares the District School Internal Activity Funds Financial Statements and Independent Accountants' Report for the fiscal year ended June 30. Copies of prior year audits can be obtained from the District's website under the Financial Services – Financial Transparency.

# Glossary

## DEFINITIONS:

**1099-MISC** – A form used to report miscellaneous income to the IRS.

**501(c)(3) Organizations** – Organizations described in section 501(c)(3) of the Internal Revenue Code are commonly referred to as charitable organizations.

**Abandoned Property** - All intangible property held for the owner by any governmental agency that has remained unclaimed by the owner for more than 1 year after it became payable or distributable.

**Accommodation** – To give special consideration for something supplied or of monetary value given to certain individual or groups, which differs from what is offered to or can be obtained by the general population/staff and students.

**Account** - A record of financial transactions that are similar in terms of a given frame of reference, such as purpose, objective, or source.

**Accounting Period** - A period of time for which financial statements are prepared (e. g., July 1 through June 30).

**Accounts Payable** - Unpaid balances or invoices against an internal fund which are owed.

**Accounts Receivable** - Amounts owed to the internal funds.

**Accrual Basis** – Recording of revenues and expenditures at the time revenues is earned or at the time an expenditure results in liability, regardless of when the actual cash receipt or disbursement occurs.

**Adjustments** – Entries that reduce or increase cash and fund accounts.

**Advertising** – A form of communication intended to persuade an audience (viewers, readers or listeners) to purchase or take some action upon products, ideas, or services.

**Asset** - Something of value that is owned by an entity.

**Assets, Current** - Cash and other assets readily converted into cash, such as accounts receivable, inventory, and some prepaid expenses.

**Assets, Fixed** - Land, buildings, machinery, furniture, and other equipment, which the school system intends to hold or continue to use over a long period of time. “Fixed” denotes probability of intent to continue use or possession, and does not indicate immobility of an asset.

**Audit** - An examination of records and documents by an auditor, who is in the process of securing evidence for one or more of the following purposes: (a) determining the propriety

of completed transactions; (b) ascertaining whether all transactions have been properly recorded in the correct accounts; and (c) determining whether the financial statements are fairly presented.

**Balance** – The difference between the total debits and the total credits of an account; the total of an account containing only debit or only credits.

**Balance Sheet** – A statement of assets, liabilities, and fund equity balances at a particular point in time.

**Bank Deposit** - The total amount of money taken in and recorded on receipts for a specified time period and deposited intact with a depository.

**Capital Outlay** - Expenditures for land or existing buildings, improvement of grounds, construction of buildings, additions to buildings, remodeling of buildings, and equipment.

**Cash** – Currency, checks, postal and express money orders, and bank deposits including certificates of deposit (C.D.).

**Cash Basis** - The basis of accounting under which revenues are recorded when actually received and cash disbursements are recorded as expenditures when paid.

**Cash Discounts** - An allowance received or given if payment is completed within a stated period.

**Change Fund** - An amount of money obtained by issuing a check to a designated individual for the purpose of making change for a specific event.

**Chart of Accounts** – A listing of the accounts available in the accounting system in which to record entries.

**Check** - A written order on a bank draft to pay on demand a specified sum of money to a named person, to the order of, or to bearer of, from money on deposit to the credit of the maker. It is canceled when the bank has paid it and thus “cleared” and returned to the writer.

**Class “C” Meals** – Meals consumed during business travel that do not involve an overnight stay.

**Closing the Books** -The process of putting the account books in order at the end of the month, or a fiscal period, so that a trial balance and financial reports may be prepared.

**Commemorative Item** - Personalized articles such as class jewelry, announcements, caps and gowns, yearbooks, cards and invitations, insignia, and school pictures.

**Commission** – A share of sale proceeds from any company or individual given to the school in return for the sale, rental, or promotion of any items within the school.

**Concessions** – Food and/or beverage sales.

**Coupon Book** – A collection of discount coupons for a variety of businesses usually assembled by an organization and sold as a fundraising activity.

**Deficit** - The excess of obligations of an account over its resources.

**Deposit in Transit** - A deposit, which has been transmitted to the bank and recorded in the school ledgers but was not reflected on the monthly bank statement because it was not received before the bank's preparation of the statement.

**Deposit, Property** - Money collected from students and held in a school account for return at a designated time for the purpose of covering losses or damages to school-owned supply and equipment items while being used by the students.

**Depositories** – Banks where schools conduct the business of depositing and withdrawing money.

**Direct Sales** – Fundraisers in which limited product is order in advance of actual sale.

**Disbursements** - Money paid out.

**Donation** - A gift, given or received, which may be in the form of cash or property.

**Dues** - A regular charge made to students for the privilege of being a member of a particular club or student body organization.

**Educational Materials** – Items used for curriculum purposes.

**Encumbrance** - A restriction of available money by issuance of a purchase order.

**Equipment** - A material item of non-expendable nature, such as a built in facility, a moveable or fixed unit of furniture or furnishings, an instrument or apparatus, and a machine (including attachments). The whole retains its identity and utility over a period of time, which is characteristic for items of its class.

**Expenditures** - Decreases in financial resources. If accounts are kept on the accrual basis, this includes total charges incurred, whether paid or unpaid. On the cash basis, payments are termed disbursements/expenditures.

**Expense, Travel** - Expenses incurred by students and sponsors of a school activity in connection with travel related to the activity other than those expenses directly chargeable to student transportation.

**Fidelity Bond** - Bonds guaranteeing the School Board against losses resulting from the dishonest acts of employees.

**Financial Statement** - A formal written presentation which sets forth information concerning the financial condition of the school internal funds.

**Fiscal Period** - Any period at the end of which a school determines its financial condition and the results of its operation and closes its books.

**Fiscal Year** - The governmental unit's fiscal year, which is established pursuant to state law for Florida, July 1 through June 30.

**Fundraiser** – An event or campaign whose primary purpose is to raise money for a cause.

**General Ledger** - A book, file, or other device in which accounts are kept to the degree of detail necessary to summarize the financial transactions of the school. General ledger accounts may be kept for any group of receipts or expenditures on which an administrative officer wishes to maintain fiscal control.

**Gift** - Something of value for which no repayment or special service to the contributor is expected.

**Grant** - Money received by a school activity for which no repayment is expected but for which certain conditions exist relative to the disbursement of funds.

**Hosting Shows/Home Based Business Sales** – Direct or advance sales in which individual consultants are serving as vendor representative.

**Inactive account** - An account is considered inactive upon declaration of the principal when; (1) no financial transactions have occurred within one year and the need for the organization has passed; or (2) a class has graduated.

**Intact, or Deposit Intact** - The practice in which money is presented to a bank or bookkeeper for the credit of the school's internal fund in the same form as received. This means that any receipt of funds in the form of cash shall be deposited as cash.

**Intangible Property** – Something of value that has no physical existence, such as stocks, bonds, trademarks, patents, bank accounts, etc.

**Internal Control** - A plan or organization under which employees' duties are so arranged, and records and procedures so designed, as to make it possible to exercise effective accounting control over liabilities, revenues, and expenditures.

**Inventory** - The assets on hand in the form of supplies and equipment not yet distributed to requisitioning units.

**Inventory Record** - A detailed list of records showing quantities, descriptions, values, units of measure, and unit prices.

**Investments** - Temporarily idle funds placed in interest earning accounts.

**Invoice** - A vendor's notification of merchandise provided or services rendered to a purchaser with the quantity, prices, and charges stated. Other information customarily shown on the invoice are the customer's purchase order number, order date, date of delivery or shipping, and terms of payment.

**Journal** - The accounting record in which financial transactions of the school are formally recorded.



**Liabilities** - Debt or other legal obligations arising out of transactions which are payable but not necessarily due.

**Occasional Sales** – When the sale of tangible personal property or taxable service occurs no more than two times any 12 month period.

**Open Invoice** – An invoice that

**Outstanding Check** - A check issued and recorded by the school which has not been presented to the bank for payment prior to the issuance of the monthly bank statement.

**Outstanding Deposit** - (see Deposit in Transit)

**Overdrawn** - A situation in which a check has been written for an amount in excess of available funds on deposit. An overdraft is the amount by which withdrawals exceed the depositor's available balance.

**Perpetual Inventory** - An inventory system which is initiated by a physical inventory and perpetuated by entry of receipts and withdrawals, thereby reflecting current balances on hand for each item. Perpetual inventories are periodically adjusted by physical inventory.

**Pledges** – Fundraisers with a promise to donate a certain amount of money based on a special event.

**Pre-Numbered Documents** - Checks, receipt forms, tickets, and similar items that have been consecutively numbered and controlled before use.

**Presales** – Fundraisers in which funds are collected for orders in advance of ordering the product, and project is distributed at a later date.

**Prior Authorization** - A written approval granting authority to enter into a contract, to obligate funds for a purchase, or to receive a benefit, before such an action occurs and to give permission for an activity or event to take place.

**Profit and Loss Statement** – A financial statement that summarizes the revenue and expenditures accounts over a period of time.

**Promissory Note** - A negotiable instrument, wherein one party (the maker or issuer) makes an unconditional promise in writing to pay a sum of money to the other (the payee), either at a fixed or determinable future time or on demand of the payee, under specific terms.

**Purchase Order** - A document issued to a vendor authorizing the delivery of goods or services, which implies the obligation of funds.

**Real Property** – Property that includes land and buildings and any structures that are affixed to the land which cannot be removed.

**Reconciliation of Bank Statement** - A statement of the details of the difference between the bank statement and the cash account record to show agreement of the adjusted balances.

**Refund** - An amount paid back or credit allowed.

**Reimbursement** - Repayment of authorized expenditures made on behalf of the school's internal fund.

**Reports** - Written statements of information, which are made by a person, unit, or organization for the use of some other person, unit, or organization.

**Requisition** - A written request, usually from staff to the purchasing officer/principal for specified articles or services.

**Sales Surtax** – A tax collected in addition to Florida's general sales tax of 6 percent and is based on the rate in the county where the taxable goods or services are delivered.

**Sales Tax** – A tax levied by a state on the retail price of any item, collected by the retailer. Florida's general tax rate is currently 6 percent.

**School Based Organization (SBO)** – Organizations that support individual schools or activities at a school (ex. PTA or booster clubs).

**School Improvements** – Purchases made for the improvement or replacement of school property.

**Segregation of Duties** - Having more than one person required to complete a task.

**Service Sales** – Sales in which a service is exchanged for money.

**Silent Auction** – An auction where bids are written on a sheet of paper. At the predetermined end of the auction the highest bidder wins the item.

**Student Activities** - Direct and personal services for public school students, such as interscholastic athletics, entertainment, or publications, that are managed or operated by students under the guidance and direction of authorized adults, and are not part of the regular instructional program.

**Student Generated Funds** – Funds derived primarily from student conducting activities that are supported by students and require students' participation.

**Student Organization** - Any group of students organized on campus into a single body for the purpose of pursuing common goals and objectives.

**Subsidiary Ledger** - A detailed record of the financial transactions of a given activity's account.

**Supply** – An item of expendable nature that is consumed, worn out, or deteriorated in use.

**Supporting Documentation** – Evidence attesting to the authenticity, accuracy and authority of a financial transaction.

**Surety Bond** - A written promise to pay damages or to indemnify against losses caused by the party or parties named in the document, through no performance or through defalcation. For example, a surety bond may be required of a contractor or an official handling cash or securities.

**Tangible Personal Property** – Property that has physical substance and can be touched (anything other than real estate or money).

**Trade Discount** - An allowance made to those engaged in certain businesses irrespective of the time when the account is paid.

**Transfer** – The process of moving funds from one account to another account.

**Trial Balance** – A listing of all accounts showing debit and credit balances.

**Trust and Agency Funds** - Funds used to account for money and property held by a governmental unit in the capacity of trustee, custodian, or agent.

**Unclaimed Property** – All intangible property held for the owner by any governmental agency that has remained unclaimed by the owner for more than 1 year after it became payable or distributable.

**Vendor** - A dealer, distributor, merchant, or other seller providing goods or services that are required for the conduct of the program.

**Voided Check** - A check that has been declared void and, therefore, has not been issued.

**W-9** – An IRS form used to request a social security or taxpayer ID number for tax reporting purposes.