Internal Funds Policy Manual

The School District of Escambia County

Revised December 2025

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SCHOOL INTERNAL FUNDS PROCEDURES HANDBOOK

Introduction

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

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

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

SECTION I - ACCOUNTING FOR SCHOOL INTERNAL FUNDS

A. Basic Principles Governing School Internal Funds

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

1. All funds collected or handled by District employees during normal working hours or in connection with school sponsored activities shall be included in the internal funds of the school, unless accounted for at the District level.

2. All organizations of the school, or organizations operating in the name of the school, which obtain monies from the public shall be accountable to the board for receipt and expenditure of those funds in accordance with Escambia County Public Schools School Board Rules.

3. Funds which are collected each school year shall be expended to benefit those students who are currently in school unless the funds have been collected for a specific documented purpose.

4. The objectives of fundraising activities by the school, by any group within, or in the name of the school shall not conflict with programs as administered by the school board.

5. The collecting and expending of school internal funds shall be in accordance with the Florida Statutes, State Board of Education Administrative Rules, and the Escambia County Public Schools School Board Rules. Sound business practices shall be observed for all transactions.

6. Purchases from internal funds shall not exceed the resources of the applicable student activity/project account, except for items acquired for resale or items authorized by school board rule.

7. No school should incur a debt that cannot be paid off by the close of the current school year.

8. An adequate system of internal controls shall be maintained in order to safeguard the assets of the school's internal funds.

9. In the event of violations of any rules established herein, the superintendent shall be responsible for disciplinary action as may be deemed necessary.

B. Responsibility

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

   The primary person designated to maintain internal funds records shall have an appointed “backup” person in case of emergency or extended periods of absence.

2. The principal’s and preparer’s signatures attest to the accuracy of all reports.

SECTION II - GENERAL PRACTICES

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

A. Depositories for School Internal Funds

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

B. Check and Deposit Slips

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

Name of School, Internal Funds
Escambia County School District

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

C. Monies Collected from Students

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

D. Authorized Signatures on Checks

1. The principal of each school must designate one or more person(s) in addition to himself who shall be authorized to sign checks and withdraw funds from the checking and/or savings account(s). To ensure that two signers are available at all times, it is recommended each school have more than two authorized individuals on all accounts.

2. Two signatures are required for all withdrawals, one of which shall be that of the principal, or his/her designee.

3. District employees shall not be signatories on any account for booster clubs or PTA's.

E. Investments

1. The ultimate goal of cash flow management is to earn the highest possible amount of interest with your school's funds. Thus, to earn the highest amount of interest possible, you shall place any funds in excess of those you need to pay ongoing or immediate bills into savings accounts or CDs.

2. There are a number of items to take into consideration before transferring funds to higher interest-bearing accounts, including but not limited to:
   a) Minimum balance requirements
   b) Early withdrawal penalties
   c) Limits on transfers

F. Loans and Accommodations from Internal Funds

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

2. Individuals are prohibited from making purchases through a school's internal funds for personal gain or use. This includes payments for professional memberships, teacher certifications, and licenses.

3. The use of a school's purchasing privileges, such as sales tax exemption, special school discounts, and other such benefits by

individuals, except as directly related to a school purchase, is prohibited.

G. Audit

1. An annual audit of internal funds shall be provided by the school board.

2. The Auditor has the responsibility of submitting a signed written report to the school board covering internal funds which must include notations of failure to comply with requirements of Florida Statutes, Escambia County Public Schools School Board Rules, Florida Department of Education's Financial and Program Cost Accounting and Reporting for Florida Schools (Redbook 2018) and the State Board of Education Administrative Rules. This audit report must be presented to the school board while in session and filed as a part of the public record.

3. When there is change in principals or bookkeepers, an interim audit must be conducted.

H. Financial Reports

1. All original reports should be signed and dated by the principal, kept in the school files and be available for audit.

2. Copies of the following reports must have principal's signature and be submitted monthly, via uploaded into the accounting software program before the last day of the following month.
   a) Regions P-Card Statement
   b) Account Ledger for L-2121.15
   c) Bank Reconciliation Report
   d) Bank statement
   e) Account Ledger Report (Summary)
   f) Journal Entry Report
   g) Monthly Log Report (see item 3 below)

3. Detailed Account Ledger Reports need to be distributed to all account sponsors monthly for their review. Evidence of this internal control should be documented by having each sponsor initial the Monthly Log Report indicating they agree with the activity and balance in their account(s). A copy of this Monthly Log Report should be included with the monthly reports you upload into Skyward (See #2 above).

4. At the end of the school year, June 30th, a final Account Ledger Report (Summary) for the month of June, Bank Reconciliation

Report, Monthly Log Report, and Regions P-Card Statement & Account Ledger for the L-2121.15 and the bank statement must be submitted to the Internal Funds Department at the District office no later than July 20th. The Monthly Log Report should be completed through the month of **May.**

I. Retention of Records for Internal Funds

Records which are maintained as part of school internal funds are public records under Florida Statutes and may not be destroyed or otherwise disposed of without specific authorization. All requests for disposition of school internal funds records after completion of an audit must be referred to the Senior Financial Analyst in Accounting Operations at the District office. Records cannot be destroyed without written authorization.

J. Forms Inventory

1. All checks and tickets must be pre-numbered and perpetual inventories of each must be maintained.

2. Inventories must show the beginning and ending numbers of all pre-numbered documents acquired and issued.

3. In all cases where tickets are used, ticket reports and unsold tickets must be available for audit.

SECTION III - PROPERTY ACQUISITION AND CONTROL

A. Ownership

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

B. Notification

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

C. Approval

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

SECTION IV - SOURCES OF SCHOOL INTERNAL FUNDS

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

A. Concession Sales

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

B. Fundraising Activities

Fundraising activities are organized activities engaged in by the students and/or faculty for the purpose of raising money for the school or school sponsored activities. The purpose of the fundraiser must be specific (i.e., How will the funds/profit be used?). The complete guidelines can be found in appendix B-4.

1. Fundraising activities include but are not limited to:
   a) Candy sales
   b) Magazine sales/Coupon Books/Calendars
   c) Car washes
   d) Book fairs
   e) Advertising sales
   f) Spirit Night at Fast Food Establishment and Restaurants
   g) Crowd Funding via Internet
   h) Charity drives (Relay for Life, Jump Rope for Heart, etc.)

2. The following are not considered fundraisers therefore should be sold as close to the cost value as possible:
   a) The purchase of items such as:
      (1) Physical education uniforms
      (2) Class rings
      (3) Yearbooks
      (4) School pictures
      (5) T-shirts for organized activities such as Walk for Wellness
   b) Donations for field trips
   c) Admissions to:
      (1) Athletic events
      (2) Choral performances
      (3) Theatre/Drama performances
   d) Dues for memberships
   e) Money collected for recycling programs
   f) Donations from business partners
   g) Box Tops for Education

3. Each fundraising activity must be planned to finance a specific objective. A school-wide general-purpose fundraiser **<u>may not</u>** be held.

4. A Fundraising Request/Reconciliation form must be submitted to the principal prior to beginning any fundraising activity. See Appendix A – Fundraising Request/Reconciliation, 9500-INT-501.

5. The principal must approve all fundraising activities conducted in the name of the school and assure that the purposes are worthwhile.

6. A Fundraising Request/Reconciliation form must be completed at the close of each fundraising activity by the sponsor.

7. A fundraiser may not be held for the purpose of hiring additional staff.

8. Raffles and other activities of chance shall not be conducted by the school or on school property, including raffles conducted by charitable, nonprofit organizations leasing school property.

9. When any school organization or group is involved in a fundraising activity or any function exposing the District to liability, approval must be obtained in advance from the superintendent or his designee.

10. Collections for all school sponsored fundraising activities must be deposited in internal funds.

11. Any remaining saleable inventory must be accounted for at the end of all fundraisers by completing the Report of Saleable Inventory form. This form must be turned in to the bookkeeper and be available for audit. See Appendix A – Report of Saleable Inventory, 9500-INT-513.

12. Fundraising activities by the student body and/or outside support organizations must be conducted so as not to interfere with the normal school operations and in accordance with District policies.

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

C. Donations

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

1. Restricted donations - contributions designated by the contributor and earmarked for a specific purpose

2. Unrestricted donations - contributions that may be expended at the principal's discretion

   a) When expending unrestricted donations, the public's perception of the use of public funds is important and should be used for students.

   b) Purchases of items for faculty such as tote bags, shirts, office decorations, coffee mugs and the like for staff members should be avoided.

D. Ticket Sales

1. Admission charges to entertainment events should be set at a price that will permit the maximum number of students to attend.

2. Pre-numbered tickets should be used for all events where an admission fee is collected. A Ticket Sales and Reconciliation Report **and** a Monies Collected Form (MCF) should be completed to account for all ticket sales. See Appendix A – Ticket Sales and Reconciliation Report, 9500-INT-500.

E. Publications

1. The sponsor and principal may contract for school newspapers, yearbooks, and other publications.

2. The selling price of student body publications should be set at a price so that the maximum number of students benefit from the publications, hence as close to cost as possible.

F. Advertisements

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

G. Photography Sales

1. The principal of the school is responsible for obtaining a student picture contract. Evidence must show competitive offers were solicited. Contracts must comply with provisions established by the school board.

2. Commissions earned from photography sales must be deposited into the General account in internal funds and used to benefit the student body as a whole or into the Yearbook account, if applicable.

H. School Store

1. Merchandise that is needed by students to facilitate classroom instruction and to accommodate students may be sold in school stores.

2. The principal should establish an approved list of merchandise.

3. A School Store Daily Sales Report must be maintained and turned in to the bookkeeper along with the money generated from daily sales. See Appendix A – School Store Daily Sales Report, 9500-INT-512.

4. Profits from the store must be transferred to the General account or other designated account.

5. Monies to establish the school store must be transferred from the General account in internal funds.

6. Inventories of merchandise in the school store must be maintained using the Report of Saleable Inventory and kept up-to-date for audits.

7. All food sold in the school store must meet the nutrition standards for competitive foods as defined in 7 CFR 210.11, **cannot** consist of ready-to-eat combination foods of meat or meat alternate and grain products, and can be sold at any time during the day.

I. Vending Machines

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

1. Food and beverage vending machines cannot be accessible to students in grades K-5.

2. Vending machines may be installed in faculty lounges or workrooms for the exclusive use of teachers and staff. These machines must not be accessible to students. Profits earned from these vending machines must be deposited into school internal funds, credited to a Faculty or Hospitality Trust account. These funds can be expended as determined by teachers and staff.

3. At the secondary level, vending machines may be installed in locker rooms or other common areas that are accessible to students.
   a) All food sold in vending machines must meet the nutrition standards for competitive foods as defined in 7 CFR 210.11, **cannot** consist of ready-to-eat combination foods of meat or meat alternate and grain products, and can be sold at any time during the day.
   b) Profits earned from these vending machines must be deposited into school internal funds, credited to pre-designated accounts, appropriate for the corresponding location of the vending machine. The location is determined by the principal and staff member(s) who sponsor the vending machine(s).

J. Class, Club and Departments

1. Class and club accounts are those which support a group of students within a community of interest with a roster of members, officers, and a sponsor. Approval for the existence of all club and class activities is the responsibility of the principal.

2. Examples of revenues that may be credited to class and club accounts are:
   a) Dues, assessments, and donations from members
   b) Income from entertainment events, dances, parties, etc.
   c) Sale of club or class shirts, jackets, emblems, cards, announcements, etc.

3. All collections received by any club or school organization must be deposited into the school internal funds. All extra-curricular activities must be self-supporting and require the principal's approval.

4. All disbursements by any club or school organization must be made by the Internal Accounts P-Card or check (preferably a computer check), or from an approved petty cash fund. Authorization for expenditures must have prior approval of the sponsor and the principal; exception for petty cash items.

5. Club and class accounts must be expended for the benefit of the students that participated in the generation of revenue. No class or club account may be overdrawn at the end of the current school year.

6. Any remaining balance in the account of a class that has graduated **shall be transferred to the General account (G-7000).**

7. Any club which becomes inactive and has a balance in its account at the close of the current school year must have its funds transferred to the General account, and the account should be closed eighteen months later.

8. No student will be excluded from participating in a curricular activity due to a lack of money for dues, materials, or uniforms. This however does not apply to the charge for admissions to a school event as a spectator.

K. Trust Funds

1. Trust funds shall be expended only for the purpose for which collected.

2. When the purpose of the trust fund has been accomplished or becomes inoperative, unused trust funds shall be returned to the person(s) from who collected, if practicable. Donors may designate an alternative purpose. Funds which cannot be returned shall be transferred to the General account upon the principal's approval.

3. A trust account shall not have a deficit balance at the end of a fiscal year.

4. If a school organization undertakes a project extending beyond the current fiscal year, or receives a restricted donation to be used over a period of time beyond the year in which received, the funds may be held in a trust account.

L. Gifts to Student Body by Classes or Clubs

1. Gifts from particular student groups must be financed entirely by those groups. This should not prevent a class or club from contributing toward a project undertaken by several classes or clubs or by the student body. All gifts to the school must receive prior approval from the principal.

2. Gifts presented in the form of cash are prohibited. However, a class or club may award gifts in the form of gift certificates, checks and savings bonds.

M. Gift Cards

1. Gift cards may be purchased for student incentives or from the faculty funds. Gift cards must have a face value of $50.00 or less. A face value greater than $50.00 must have prior approval from the Internal Funds Department.

2. Gift cards can Not be purchased:
   a) With a P-card
   b) As a holiday or other gift for employees, students, etc.
      EXCEPTION: Faculty and Hospitality funds may be used to purchase gift cards.
   c) To pay suppliers or consultants for goods and/or services received.

3. Gift cards may be purchased by check payable to the vendor. If the vendor does not accept checks, the check can be payable to the bookkeeper or the requestor. The bookkeeper or the requestor can then purchase the gift cards with the funds. The appropriate account should be charged. The receipt for the gift cards must be attached to the check stub along with the Gift Card Log.

4. A Gift Card Log should be maintained with the date purchased, purchased by, vendor, dollar amount, gift card serial number, purpose and recipient's name. The teacher must sign for the gift card when picked up, verifying receipt. The recipient must sign for the gift card when picked up, verifying receipt. The Gift Card Log should be kept with each group of gift cards. See Appendix A – Gift Card Log.

5. Until disbursed, gift cards and log should be maintained in a secure, locked area.

N. Facilities Rental Income

1. Facilities which are owned, operated, or maintained by the school District may be leased to outside organizations.

2. Facility rental income should be deposited into the Facilities Rental account.

3. Any significant balance of the fund may be used by the school for improvements and upkeep of the school campus. Examples include:
   a) Special painting projects- murals, special designs
   b) Bulletin boards, smart boards, white boards
   c) Landscaping- flowers or vegetable gardens, general landscaping, irrigation
   d) Playground equipment
   e) Outdoor seating
   f) Built-in kitchen equipment
   g) Public address system, classroom audio enhancement systems
   h) Fencing, signs, banners

4. Effective 10/1/2025 Sales tax is no longer required to be remitted to the Florida Department of Revenue.

You may refer to the Escambia County Public Schools School Board Rules Chapter 5, Code 5.06, revised February 21, 2023 for additional rules, policies and rates relating to the Non-School Use of Educational Facilities.

SECTION V - SCHOOL INTERNAL FUNDS ACCOUNTING SOFTWARE

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

A. District Authorized School Internal Funds Accounting Software

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

B. Chart of Accounts

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

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

SECTION VI - CASH COLLECTIONS AND DEPOSITS

A. Procedures for Cash Collection

1. All checks received where the student's last name is different from the last name of the person signing the check, must have the student's name written on the check.

2. All checks received must have the payees name and address, preprinted on the check. Starter checks are not an acceptable form of payment.

3. All money received by the school must be substantiated by using a Monies Collected Form (MCF) and an Official Receipt See Appendix A – Monies Collected Form; 9500-INT-016 and Official Receipt; 9500-INT-020.

4. When tickets are sold, money received must also be accompanied by the Ticket Sales and Reconciliation Report.

5. Collections from teachers must be turned in daily to the bookkeeper. Teachers who fail to turn in cash collected each day may be held personally liable for loss or theft.

6. Funds should be counted by the bookkeeper in the presence of the person submitting them, and the MCF should be signed and dated by the bookkeeper at that time.

7. In the event the bookkeeper is unable to verify the funds in the presence of the person remitting them (i.e. teacher/sponsor/coach), these procedures should be followed:
   a) The funds and the MCF should be placed in a sealed envelope to be placed in a lockbox in the school's main office.
   b) The person remitting the money should complete an Unverified Funds form and place it in the lockbox with the money and MCF. See Appendix A – Unverified Funds, 9500-INT-515.
   c) The bookkeeper should ALWAYS open the envelopes retrieved from the lockbox in the presence of another staff member to verify that the items listed on the MCF re-add to the total amount listed and the total amount on the MCF agrees with the total amount remitted.
   d) Both the bookkeeper and the staff member should sign the Unverified Funds form.
   e) The bookkeeper must sign and date the MCF and return a copy (yellow) to the person who turned in the money. The individual should use the yellow MCF to verify with the end of month

account ledger report. All yellow MCF copies should be given to the school administrator at year end and kept on file for auditing purposes.

f) If the amount listed on the Unverified Funds form does not match the amount listed on the MCF the bookkeeper must notify the person who remitted the funds immediately so the difference can be reconciled.

8. The lockbox should be opened and the cash counted before the end of each school day. If the money is not deposited before the end of the day, the money should be placed in the vault or safe. There may be times when the secretary/bookkeeper has left for the day and the teacher/sponsors need to turn in money instead of keeping it. The teacher/sponsor may put funds in the lockbox overnight, if the vault or safe is unavailable.

9. Each day's collections must be deposited intact in the bank.

10. All internal funds checks must be endorsed and stamped immediately as noted below:

FOR DEPOSIT ONLY Name of School, Internal Fund Escambia County School District **(ACCOUNT NUMBER)**

11. Collections must be deposited before expenses are paid.

B. Monies Collected Form (MCF)

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

1. Money collected from more than one source should not be submitted on the same MCF.

2. Erroneous information may be invalidated by drawing a single line through it and entering the correct information above the error and <u>initialing the correction</u>.

3. It is acceptable to list <u>either</u> the account name or account number on the “MCF” (both are not required).

4. If the source of collection is from a student, the student's name must be listed on the MCF.

5. When collecting funds from a group of students for a **field trip, fundraiser, or book fair**, a class roster or list may be attached to the MCF indicating the students that have paid and the amount of each payment.

6. When checks are received, the check number should be referenced on the MCF. When a separate list of student names is attached to the MCF, the check numbers should be referenced.

7. Once all funds have been collected, or the MCF is full, the teacher/sponsor should verify that the amounts shown on each line agrees with the total amount of money turned in by running a tape of the form and accompanying funds.

8. The teacher/sponsor should then sign the MCF.

9. All money and accompanying MCFs should be remitted to the secretary/bookkeeper daily.

10. The secretary/bookkeeper will verify that the items listed on the MCF re-add to the total amount listed and that the total on the MCF agrees with the money remitted and acknowledge receipt by **signing and dating** the MCF.

11. A duplicate copy (yellow) should be returned to the individual turning in the MCF to compare with the end of month account ledger report, and then it should be given to the school administrator at year end and kept on file for auditing purposes. The white copy of the form should be attached to the Official Receipt and kept for the bookkeeper's files.

C. Procedures for Deposits

1. Funds collected shall be deposited as frequently as feasible, preferably daily. In any event, funds collected must be deposited within five (5) working days after receipt. Under no circumstances shall funds be left on the school premises except in a secure safe or vault. Any District employee who fails to remit funds each day shall be liable for any loss.

2. Total the actual amount of cash and checks on hand. Enter MCF collections into Skyward as Cash Receipt for each source of collection. Do not combine different types of collections on one MCF or in the description. Make sure the description is specific;

for example, do not list “First Grade”, but rather “1st Grade Fieldtrip-Zoo, 1st Grade T-shirts”, etc.

3. The cash receipt, generated from the internal funds’ software, post-date should be the bookkeepers’ date listed at the bottom of the MCF, where he/she signs.

4. Print the Deposit Report or Cash Receipt Report for Cash Receipts from the internal funds’ software. The Principal is required to sign all Cash Receipt Reports weekly for payments taken to the bank but no later than the end of the month.

5. The total of cash, checks and money orders on hand and the total on the Deposit or Cash Receipt Report for Cash Receipts should match.

6. Prepare a bank deposit slip in duplicate; an original for the bank and the duplicate validated by the bank teller for the school’s records for each day’s MCFs (Receipts). Do not combine days on the same deposit slip. (The deposit slip date should be the date you received the funds, as indicate on the MCF.) One deposit slip can be used for all collections dated on the same day. All currency and check numbers must be listed on the deposit slip. All checks received must be deposited with a restrictive endorsement of “for deposit only”, specifying the account title and number.

7. When a large volume of checks is impractical to list, the bookkeeper may calculate the total number of checks and affix an adding machine tape to the deposit slip detailing each check by writing the check number next to the amount.

8. Attach the MCF forms to their Official Receipts, along with the duplicate validated deposit slip and Cash Receipt Report signed by the principal, once the funds are deposited in the bank.

D. Pre-Numbered Tickets

1. Pre-numbered tickets must be used at all school sponsored events where an admission is charged *unless the Athletics Department has chosen to use electronic tickets for the event*.

2. All tickets produced must be controlled by a designated person(s), generally the bookkeeper.

3. An inventory must be maintained of tickets received, issued, sold, and returned.

4. Each ticket seller should be assigned a designated roll of tickets and be independently responsible for properly preparing a Ticket or Season Pass Sales and Reconciliation Report form (See Appendix A – Ticket Sales and Reconciliation Report, 9500-INT-500)

5. All Ticket Sales and Reconciliation Report forms must be finalized and turned in to the bookkeeper by the next business day along with the unused tickets and money collected.

6. Due to COVID-19, Pre-numbered Season Passes with the school's name listed will be used for all middle school volleyball and basketball games and will follow the same guidelines for pre-numbered tickets. A Season Pass Sales and Reconciliation Report must be properly completed. (See Appendix A - Season Pass Sales and Reconciliation Report - Middle School).

7. Completed Ticket or Season Pass Sales and Reconciliation Report forms and unsold tickets/passes must be available for audit.

E. Electronic Tickets

1. In an event where electronic tickets are sold, the following E-Ticket Sales Reports must be attached to ensure all funds were collected from the vendor.
   a. Weekly Payment Statement
   b. Event Summary Report showing number of tickets sold

2. For every adult electronic ticket sold for Varsity Football games, the band should receive $.50 per ticket. (See Appendix A - Band Assessment Worksheet). This worksheet should be attached to the cash receipt entered in Skyward for documentation.

3. Electronic Tickets should be entered in Skyward as ACH – Deposits with an EFT payment type.

SECTION VII - RETURNED CHECKS

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

If a check collection service in not used, it is the bookkeeper's responsibility to begin documenting collection efforts. According to Chapter 8 of the State of Florida's Financial & Program Cost Accounting for Florida Schools (Redbook 2020), a check can be declared uncollectible and written off only after every legal and reasonable effort of collection by the principal has been exhausted.

A. Record NSF Checks

1. When notification is received from the bank locate and copy the Official Receipt or deposit journal for when the check was originally deposited. Keep this with your bank notification. You will need this information if this check becomes uncollectible and needs to be written off. (Don't forget to re-file your original.)

2. Prepare an adjustment entry to record the returned check. This adjusting entry should be done prior to beginning your bank reconciliation. See the internal funds accounting software quick reference guide for instructions.

3. Any bank fee charged by the bank for a returned check should be coded to the **General Account** as an expense.

4. The following documentation needs to be included as support with the Journal Entry recording the return check:
   a) A copy of the initial deposit
   b) A copy of Bank Notification showing the check as a "NSF"

B. Procedures for Collection of Returned Checks

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

1. Notify the check writer by phone and send a certified letter, return receipt requested, to request immediate restitution and payment of service fees. Your certified letter may include more than one check signed by the same maker. Include a copy of the bank notification and the NSF check, if available. A sample letter is included in the Victims/Merchants Information Packet available online from the Office of the State Attorney, 1st Judicial Circuit of Florida, Check Division.

2. The maker of the check is given fifteen (15) days from the date the letter was mailed to make payment on the returned check. If the maker of the check does not respond to the certified letter within fifteen (15) days, you should determine if additional contact is necessary. Use your Return Check Log form to track all collection attempts.

3. If the maker does not make payment, the next step is filing the check with the State Attorney's Office. For additional information about filing a worthless check complaint, refer to the Victims/Merchants Information Packet available online from the website of the Office of the State Attorney,1st Judicial Circuit of Florida, Check Division.

4. If your check cannot be filed with the State Attorney Check Division, note this on your Returned Check Log.

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

C. Redeposit of Returned Check

1. Do not surrender checks except in exchange for cash or money order.

2. Funds collected (amount of the returned check and fees) must be re-deposited as a separate item to ensure proper accountability and an MCF completed with "check received in the mail" in the description field along with check number, vendor (ex. Safe Check), and NSF check that the funds are paying for. Post the cash deposit separately from all the other deposits for the day to the NSF account for the amount of the original check and to the General account for the fees collected.

3. The funds collected (NSF amount and service fee) should be re-deposited in the bank using a separate deposit slip. These funds should not be combined with your daily deposit. Make sure you list the maker's name on the deposit slip.

4. Also include a copy of the original return check and journal entry report showing that the NSF check was recorded. This should be attached to your cash receipt as well as the MCF for the deposit.

D. Uncollectible Returned Checks

1. If all efforts have been made to collect restitution for a returned check and all attempts have been unsuccessful, the check will need to be written off as a bad debt. To do this, write a letter to the Internal Funds Department at the District Office requesting to write off a returned check. The letter must be signed by the principal and must include the following information:
   a) Name of the person who wrote the check
   b) Date, check number, and the amount of the check
   c) Purpose for which funds were received
   d) Reason the check was returned (NSF, stop payment, etc.)
   e) Statement of collection measures to date (phone calls, letters, contacting State Attorney, notification from a collection service that a check is uncollectible, etc.)
   f) Reason for believing the check will not be collected.

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

SECTION VIII - EXPENDITURES FROM SCHOOL INTERNAL FUNDS

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

A. General Provisions

1. All disbursements require **prior written approval** of the Principal or his/her designated representative. "Prior written approval" may consist of a properly completed Purchase Requisition/Request for Purchase Order, or a properly prepared Internal Funds Purchase Order. This must be done **BEFORE** the item is ordered and funds are obligated. See Appendix A – Purchase Requisition/Request for Purchase Order, 9500-INT-021 and Internal Funds Purchase Order, 9500-INT-019.

2. All disbursements should be made by check, ACH, or school credit card. Supporting documentation for expenditures must be kept on file. All checks written must be signed with two signatures, preferably the principal and the bookkeeper or principal's designee. In the absence of the principal, the designee shall also sign checks and approve purchase orders.

3. Blank checks **should never be signed.** Such action makes the signer personally liable for anything recorded over his/her signature.

4. Checks cannot be made payable to "cash".

5. The principal has full responsibility for all expenditures from internal funds. No employee, class, club, teacher or school board member may incur any expense or liability without the authorization of the principal or his/her designee.

6. Do not pay a vendor if there is a dispute over a price or if the products received are unsatisfactory.

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

8. Reimbursements for unauthorized expenditures should not be granted.

B. Required Vendor Information

1. Before a vendor payment can be processed, the vendor information must be set up accurately in the internal funds accounting software.

2. If the District office has a Form W-9 on file for a particular vendor, you are not required to request another Form W-9. Vendors can be looked up in the accounting software to verify if they are already entered into the system.

3. If the vendor is not on the District vendor list, instruct the vendor to complete, sign and return a Form W-9 before processing vendor payments. This IRS form is used to request a vendor's tax identification number (TIN) and entity status. A completed W-9 is required from all vendors before setting up a new vendor. The TIN should be entered in the tax information section of the vendor maintenance screen in the internal fund's software program along with any other pertinent vendor information. See Appendix A – Form W-9, Request for Taxpayer Identification Number and Certification.

4. To verify information provided by corporations, visit www.sunbiz.org– Inquire by FEI Number and enter the FEI number.

5. To verify information provided by an individual or sole proprietor, contact the Internal Funds Department at the District office.

C. 1099 Vendors

1. Form 1099-MISC, is used to report payments made in the course of a trade or business to another person or business (vendor) who is not an employee. Generally, if the vendor is incorporated, a 1099 does not have to be sent. However, 1099s should be sent when a service is provided by individuals, sole proprietors or partnerships, when total payments of $600 or more are made in a calendar year. For example: disc jockeys, piano tuners, and

performers. See Appendix A – Form 1099-MISC, Miscellaneous Income.

2. All Form 1099-MISC are issued by the District Finance Department through the district accounting system. Therefore, it is very important that vendor information be complete and accurate before it is transferred to the District accounting system. IRS regulations provide for substantial penalties for failure to comply with Form 1099 reporting requirements. Correctly identifying 1099 vendors in the internal funds accounting software is imperative in order for the District to avoid being assessed penalties by the Internal Revenue Service.

D. Disbursements

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

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

3. Except for petty cash items, all disbursements must be made by check, ACH or school credit card. Pre-numbered, printed checks must be used.

4. Here are some guidelines to follow when making disbursements from internal funds by check or electronic payments/withdrawals (exception: Internal Funds Purchasing card automatic monthly payments).
   a) A Purchase Requisition/Request for Purchase Order form should be completed for all expenditures. This form should be completed by the person requesting the purchase. Note: If the account to be charged is a club account, the club treasurer must also sign and date the form, if applicable.
   b) It is acceptable to list <u>either</u> the account name or account number on the "Purchase Requisition/Request for Purchase Order Form,"
   c) Determine if adequate funds are available for the purchase from the account to be charged. If funds are available, the Purchase Requisition/Request for Purchase Order form should be

reviewed, signed, and dated by the principal authorizing the expenditure.

d) Once the purchase is approved, the goods or services can then be ordered.
e) When the items purchased are received, the goods should be checked to ensure the items are correct and not damaged. The person receiving the package should initial and date the receiving slip or invoice to document their review and that all items ordered were received.
f) After receiving the initialed invoice or receipt, a check can then be issued for the purchase.

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

E. Internal Accounts P-Card

1. Obtaining a Card:
   a) The Internal Accounts Procurement Card program is available to all schools in the Escambia County School District. All applicants will be required to complete a Purchasing Card Cardholder Agreement and attend a brief orientation session before obtaining the card. Although the card is issued in the name of the employee, your personal credit history will, in no way, be affected by the Procurement Card.
   b) Once your application has been processed, your card will be sent to Procurement, 469-6202. Internal Funds will contact you to schedule your attendance at an orientation session. The card will be issued to you upon completion of this mandatory session.

2. Guidelines for Use of the Card:
   a) Individual purchases on the P-Card are limited to $10,000.00 per transaction and card limits are $10,000.00 monthly. The limits may be decreased by the Procurement Department based on spending usage. Splitting purchases to circumvent these limitations is prohibited. The limit can be raised on a case-by-case basis and only after the purchase has been approved by the Superintendent; the **"Approval of Expenditure(s) from Internal Funds Form (9500-INT-509)"** needs to be scanned and sent in the email to procurement@ecsdfl.us.

b) All purchases must be listed on the Request Purchase Utilizing Purchasing Card form and approved by the Principal prior to the purchase. *If the purchase is $10,000 or greater, the district requires 3 quotes from 3 different vendors for like items plus the Superintendent's Written Approval via use of 9500-INT-509 "Approval of Expenditure(s) from Internal Funds Form."
c) It is acceptable to list either the account name or account number on the "Purchase Requisition/Request Utilizing the P-Card Form".
d) Cardholders cannot check out the credit card until all approvals have been given in writing. Once all paperwork has been approved and signed then the cardholder **must** sign out the P-Card from the Card Manager.
e) Cardholder makes the purchase and obtains appropriate receipts for documentation. All receipts must be detailed.
f) Cardholder checks the P-Card back in and gives all documentation to the Card Manager (Secretary/Bookkeeper), who is responsible for reconciliation. If another person is making an order over the internet or phone then the "Authorization to Assign another Person to Make This Purchase" section must be filled out and signed by the Cardholder on the Request Purchase Utilizing Purchasing Card form; this can be for multiple vendors for one project (i.e. 5th Grade Banquet, Band Trip, etc.).
g) If the Card Manager places an order over the phone or internet, the card does not need to be checked out and in.
h) It is prohibited to take the card to a place of business unless you are the actual cardholder.
i) Bookkeeper/Secretary makes the appropriate journal entry into the Skyward accounting system to record the purchase using the Accounts Payable account L-2121.00015. The entries should be **entered at the time the purchase is posted to the Pcard statement or no later than weekly** to encumber the funds in the proper internal funds expense account.
j) Procurement Cards must be locked up by the card manager. When a purchasing request has been approved, the card will be signed out to the cardholder and must be signed back in within 2 days after the purchase date, unless prior written approval has been given by the principal to keep the card for an extended period of time due to a particular purpose. An example would be a P-Card is needed for out of county travel or in county travel that extends past the school hours of Friday and into the weekend or until Cardholder returns from the trip or for a sport season. **(The card should not be checked out for the entire school year, but rather for each purchase.)**
k) Delete saved Procurement Card Information after completing an online purchase.

3. The Internal Funds P-card has the same policies as the Internal Accounts purchasing polices found in Section G on page 33.

4. Procurement Cards without Travel **Cannot** Be Used For:
   a) Cash Advance
   b) Personal Items
   c) Fuel and Oil
   d) Telephone Calls
   e) Annual Contracts
   f) Gifts or Gift Cards
   g) Travel
   h) Rental Cars
   i) Airline Tickets
   j) Alcohol
   k) Software
   l) Licenses
   m) Service Fees

5. Procurement Card with Travel-Authorized Expenditures: *****Travel expenses may only be charged when cardholder is traveling with students*****
   a) Accommodations
   b) Registration
   c) Parking
   d) Tolls
   e) Meals
   f) Instr. Supplies
   g) Gas (rental vehicles or district owned only-with detailed receipt)

6. The Internal Accounts Travel Card can be used for "group" hotel reservations; this includes other adults **(i.e. assistant coaches, chaperones, etc.).** However, the following internal controls must be followed:
   a) If School is being reimbursed by the District for travel: **(Exception to this rule is Minor Sports, Band, and Football Seasonal Games to Santa Rosa and Okaloosa Counties)**
      (1) Every adult that has a hotel room whether or not they are seeking reimbursement must fill out a T(2) and T(3).
      (2) Both parties, the cardholder and other traveler, must reference who paid for the hotel room.
      (3) The travel claims must be turned in together to be reconciled by the bookkeeper to ensure all expenses are recorded accurately.
   b) If Travel is being paid 100% out of internal funds:
      (1) Only adult that needs to turn in a paper T(2) and T(3) is the Sponsor, Teacher, or Head Coach responsible for the trip and expenses.

(2) The T(3) is to be completed and signed by the Principal once the traveler returns.

7. 5 Things to Remember:
   a) Make sure vender **accepts Visa.**
   b) Make sure vendor knows the purchase is to be **tax exempt (not all purchases can be tax exempt).** Ask card manager for clarification.
   c) The total cost of the purchase including freight is **less than $10,000. (Do not split orders.)**
   d) Make sure that you receive all **School District Discounts.**
   e) Obtain a **detailed receipt**.

8. Internal Control:
   a) The person designated to reconcile the statements, make payments, or track card transactions cannot have a purchasing card issued in their name.
   b) They can only utilize another individual's card to make purchases if the Authorization section of the request for purchase is completed and signed by the cardholder.

Note: All other credit cards (Wal-Mart, Sam's, and Gas Cards) should follow the same rules. Exception- These cards are all in the school's name rather than a Cardholder's name; therefore, do not require the "Authorization Box" to be completed on the P-Card approval form.

F. Credit Card Payment Procedures

1. Record Purchase in Skyward Software as a Journal Entry:
   a. Debit Expense Account (ex. F-6080 Unrestricted Donation)
   b. Credit Accounts Payable **L-2121.00015**

c. This entry should be recorded when the purchase posts to the Regions statement or no later than weekly, using the Regions' posting date.

d. **Note: Amazon & Book Vendors- usually ship in multiple shipments; enter purchases as separate amounts as they appear on the Regions Statement. MAKE SURE SPONSOR GIVES YOU ALL PACKAGING SLIPS (with initial / date)!!!**

2. Prepare to pay credit card statement:
   a. Print out monthly credit card statement. ***Statements are ready for print on the 1st of every month* DO NOT WAIT FOR PAPER STATEMENT!**
   b. Print out Account Ledger Report from Skyward using the 1st of the previous month to the 1st of the current month
   c. Match up Skyward Journal Entries to the Statement or Current Transaction print screen. If you see a transaction on

the Regions Statement (a credit or a purchase) and it's not in Skyward you will need to go into Skyward and enter in a journal entry using the posting date from the Statement. ***You cannot back date once the bank reconciliation has been completed! ***

d. **NOTE:** Whether or not you have paperwork for the transaction the P-Card Statement is paid by automatic withdrawal from Regions Bank therefore, a journal entry has to be made for the purchase. Contact the cardholder immediately, track down the paper work once the Journal Entry has been entered, and notify the Principal of the policy violation. Please make sure you notify your principal by e-mail and print out that e-mail to go with the Journal Entry Report; this shows due diligence was followed by the Credit Card Manager.

e. Once your Regions Credit Card Statement has been reconciled against the Account Ledger report and all transactions are accounted for, you must have it signed and approved by your Principal, then record the payment by journal entry in the accounting system.

f. The P-Card Reconciliation acts as verification by the Principal that they approve of the amount due on the credit card statement; that all of the charges are legitimate and there are no fraudulent or unauthorized purchases being charged on the bank statement.

3. Record Payment in Skyward Software as a Journal Entry:

a. Debit Accounts Payable **L-2121.00015**

b. Credit Checking Account **A-1119**

c. This entry should be made by the 15th of each month using the postdate showing on the credit card statement.

4. Record Regions Yearly 1.61% Rebate

a. Once a year each school receives a rebate ACH payment from Regions Bank.

b. Enter in a Cash Receipt

i. Credit Unrestricted Donation F-6080

5. The Accounts Payable L-2121.15 should have a $0.00 balance at year end (see "b" below for exceptions):

a. If the L-2121.0000 is not a $0 balance at year end, either a journal entry was not made for a transaction that was on the statement **or** there may be a duplicate entry that was made. Compare previous Credit Card Statements with the Account Ledger report to find the error and fix it with the proper journal entry.
b. High Schools operate 12 months and, therefore, may not have a $0 balance at year end. The L-2121.15 should match the P-Card Current Balance from the Regions Bank Credit Card Website.

*****It is the Bookkeeper's/Secretary's responsibility to reconcile the L-2121 on a regular basis for accuracy, not the District Office*****

G. Purchasing

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

2. Sufficient funds must be available for all purchases except items for resale.

3. You are encouraged to contact the District Procurement Department to see if there are any competitively bid state contracts available that offer a price advantage.

H. Competitive Solicitations

1. Internal funds purchase for items or a group of items valued at less than **$10,000** do not require competitive solicitations. These purchases may be made at the discretion of the principal.

2. The school must provide a quote from three (3) different vendors, or cite an existing contract, for all purchases over $10,000. If the item is so specialized that only certain vendors can provide the product or service, an explanation should be attached to the bid or quote.

3. Exempt resalable items:
   (1) Yearbooks
   (2) Caps & Gowns
   (3) School Pictures
   (4) Fundraiser Purchases

I. Purchasing Authority

1. Schools must obtain prior written authorization from the School Board for the following types of expenditures:
   a) All purchases exceeding **$50,000** - These purchases must also be made through the Purchasing Department. The school will be required to send a check for the full amount of the purchase to the District office prior to the purchase being made. If the School Board does not approve the purchase, the funds will be returned to the school. Advance planning must be made to provide adequate time to obtain the necessary approvals and process the purchase.
   b) Purchases that involve the trading of School District property

2. Schools must obtain prior written authorization from the Superintendent for the following types of expenditures:
   a) Expenditures exceeding $10,000 (See Appendix A – Approval of Expenditure(s) from Internal Funds, 9500-INT-509)
   b) Equipment to be attached to the building or major equipment that requires use of public utilities
   c) Buildings, permanent attachments to buildings, or other structures
   d) Risers, bleachers or equipment involving risks

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

3. Schools must obtain written approval for the purchase of all playground equipment by submitting a Request for Playground Equipment Approval form, to the Department of Physical Education at the J.E. Hall Center. See Appendix A – Request for Playground Equipment Approval form, MIS-502.

J. Promotions and Public Relations

1. General Information

   Principals are authorized to expend funds from the Promotions and Public Relations Account for the purpose of promoting the school and for public relations.

2. The yearly allowable amount based of the schools' FTE should be transferred at the beginning of the fiscal year from the General Fund into this account. (See FTE table below for allowable amounts)

3. Expenditure Limitations

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

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

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

4. Allowable Expenditures

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

a) Receptions or other special functions honoring employees, students and persons providing special service to the school or District
b) Food and refreshments for visitors, board members and employees involved with visiting committees, in-service meetings or other official meetings of the school; an “official” meeting requires a printed agenda
c) Authorized district-wide events including students, employees, parents or volunteers representing the school
d) Expenses relating to high school graduation exercises
e) Luncheons - Expenditures for other luncheons may or may not qualify:

K. General Account Expenditures for the General Accounts

1. Luncheons:
   a) Golden Apple: Schools receive two complimentary tickets; schools may pay for 2 additional tickets for the Principal and the Assistant Principal out of the Public Relations/Promotion Account G-7200.
   b) Teacher/Volunteer Appreciation: Schools may purchase a table of 10 attendees out of the Public Relations & Promotional account G-7200.
   c) EECPTA Founders Day: A school may not pay for attendance out of the General Account because this is extra-curriculum. You should expense from the Faculty Fund.

L. Restricted Expenditures

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

1. Equipment, supplies, forms, and postage for curricular or classroom use for which school board funds are available.

2. Curricular related travel; professional, technical, or consultant services; or other items for which school board funds are available.

3. Articles for the personal use of any student, employee, or other persons; except those items which are identifiable as being in recognition of service or promotion of school activities and those items identified under State Board of Education Rule 6A-1.0143,

FAC, "Promotion and Public Relations Expenditures" internal funds may be used to recognize volunteers and business partners.

4. Personal memberships or subscriptions examples would include EAAE memberships, Teacher Certifications, and Licenses.

5. Salaries or other compensation for duties or assignments which are the responsibility of the District such as “substitutes.”

6. Loans, credit, or accommodation purchases for anyone.

7. Repairs and maintenance of school board equipment for which school board funds are available. However, revenue derived from vocational education production shops may be used for these purposes.

8. Direct or indirect purchase or recommendation to purchase goods or services from any business organization which an employee or immediate family member has a material interest.

SECTION IX - OTHER PROCEDURES AND TRANSACTIONS

A. Reimbursements

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

1. School staff can be reimbursed for items they purchase with personal funds, provided that they receive prior written approval from the principal and have bills, invoices, or cash register receipts to support their purchases.

2. Sales tax cannot be reimbursed with the exception of purchases from the faculty account and items purchased for resale.

B. Refunds

1. Refund checks may be written individually to each student/parent.

2. When issuing refunds to students/parents, a copy of the MCF showing that payment was made **has to be included** with the Purchase Requisition/Request for Purchase Order as supporting documentation.

3. In the event of multiple refunds, a check for the total amount to be refunded may be issued to the teacher. The teacher should cash the check and disburse the funds to each student. The student's signature must be obtained on a refund sheet. At the elementary level, this procedure may only be used with prior parent notification. All undistributed cash should be re-deposited to the account from which the check was written.

4. Refunds may not be issued if parents and/or students were notified in writing in advance that there would be no refund.

C. Filing

1. Filing Cash Receipts and Bank Deposits
   a) Attach the Cash Receipt to the MCFs, and validated deposit slips
   b) File these with attached backup documentation by date or numerical order in the appropriate folders.
      (1) Example: January Cash Receipts
      (2) Example: 2013 Cash Receipts and Deposits

2. Filing Checks and Vendor Invoices

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

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

3. Filing Journal Entries
   Each journal entry posted should be adequately documented, approved and filed. All journal entry transactions should include backup to support the propriety of the accounts. The following suggested filing procedures are recommended:

a) Staple any support documentation (such as a copy of the returned check, bank statement or request for transfer form) behind the transfer and/or adjustment journals.
b) Journal entries must be approved by the Principal. Make sure the date and his/her signature of approval is on the monthly Journal Entry Report.
c) File the journal entries in the appropriate monthly folder by date or numerical order.

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

4. Filing Monthly Reports
   Either of the following two suggested options for filing monthly reports is acceptable:

a) File all reports for a given month in one folder or binder. Each month will have a separate folder titled “Reports." Example: January Month End Reports.
b) File monthly reports in separate folders by type. Use tabs or other means to subdivide each of the following reports by month.
   (1) Account Ledger Report
   (2) Journal Entry Report
   (3) Bank Reconciliation Report and Bank Statement

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

6. Filing Fundraising Request/Reconciliation Forms:
   Completed Fundraising Request/Reconciliation forms should be filed in one folder for the year.

7. Filing Donation Letters:
   Copies of all donation letters sent home to parents must be kept in one folder for the year.

D. Bank Interest and/or Service Charges

If the bank pays interest, the amount should be credited to the General account. If the bank assesses a service charge, the amount should be charged to the General account. Included with the journal entry report should be a copy of the bank statement showing the interest and/or bank fees.

E. My School Bucks – Adding Product

1. Prior written approval must be granted before a product can be added to a My School Bucks store using the "On-line Payment Product(s) Request" form signed by the Sponsor and the Principal.
   a) Bookkeeper must provide either the Internal Account Name or Number on the form.
   b) Organization must be filled out clearly as well as the Sponsor name.
   c) Purpose must be very specific. An example would be "to collect funds for the Senior Trip to Walt Disney World in Orlando Florida." Do not just list "trip" or "dues."
   d) List the product detail and price for each. If the list of products is long, you may write "Please see attachment for details on product and pricing."
   e) Make sure to mark whether the product is to be an invoice or product. **Most requests will be "products."** An invoice can be used when you want to create a payable owed for a specific student or group of students.
      (1) Examples of an Invoice Request:
         (a) Instrument Rental
         (b) Textbook Fine
         (c) Chromebook Fine
      (2) Examples of a Product Request:
         (a) Fieldtrips
         (b) Yearbooks
         (c) Parking Decals
         (d) Uniforms

2. If the total cost of the product (i.e. a trip) is $10,000 or more, a copy of the approved Superintendent form must be included with the above request.

3. Once written approval has been granted and pertinent information has been included, the assigned School Bucks Administrator (or district office) adds the product to the school's store website.

   ******Bookkeepers are NOT allowed to add products to the school's My School Bucks Store website! *****

F. My School Bucks – Recording Deposits

1. Dates to Understand:
   a) "Payment Date" – date of the purchase (parent enters transaction date)
   b) "Batch Date" – date processed by the credit card company
   c) "Deposit Date" – date the deposit appears in the school's checking account

2. General Timing of Process:
   a) For Credit Cards:
      (1) Day 1 – parent enters transaction in My School Bucks (ex. 9/10/19)
      (2) Day 2 – transactions from day 1 are batched/processed (9/11/19 batch date)
      (3) Day 3 – deposit into school's bank account (9/12/19 – "CREDIT FOR HRTLAND PMT SYS TXNS/FEES CO")

NOTE: If the deposit day is on a weekend or holiday, the deposit will appear the next business day.

   b) For E-Checks (ACH):
      (1) Step 1 – parent enters transaction in My School Bucks (ex. 9/17/2019)
      (2) Step 2 – occurs <u>about a week after</u> the transaction is entered (ex. 9/25/2019 – "CREDIT FOR HEARTLAND ACH FUNDS CO")
      (3) Step 3 – usually same day as step 2 – deposit into school's bank account (9/25/19 – CREDIT FOR HEARLAND ACH FUNDS CO")

3. Daily Process:
   a) Each day, run a “Batch Report (Detail)” report for the previous day (ex. on 09/12/19, run report with a start and end date range of 09/11/19). This report will show the transactions processed (batched) the previous day which should be the current day’s deposit into the checking account (deposit date will be 09/12/19).
   b) If transactions occurred, enter an ACH Deposit (Cash Receipt) in Skyward breaking down the deposit by account.
      The Entry will be:

CR	Band	$x
CR	FFA	$x

   c) The “Batch Report (Detail)” **must** be attached to the Cash Receipt Report as supporting documentation.
   d) For most days, there will be only one or two accounts involved and the totals can be easily determined. However, if there are several different accounts, a “Batch Report (Summary)” can be generated that will provide subtotals by account.

NOTE: On Monday’s, run separate reports for Friday, Saturday, and Sunday. Batches process daily regardless of a weekend or holiday. A separate deposit for each day that the transactions occurred will post on Monday or the next business day after a holiday.

G. GoFan – Recording Deposits

1. Two payment methods
   a) ACH payment
   b) Check in the mail

2. Event Based Payment
   a) Payment is calculated for all transactions and refunds for each event with a define end date in the previous week (Monday through Sunday).
   b) Payment is paid out the following Wednesday.
   c) The Weekly Payment Statement is available by Thursday and emailed to the bookkeeper.
   d) The Event Summary detail of tickets sold will be available by Thursday and emailed to the bookkeeper.
   e) ACH payment will appear on the bank statement as “HUDDLE TICKETS PYMNTS” or “CREDIT FOR HUDDLE TICKETS”.

Event Based Weekly Payment & Activity cycle						
Mon	Tue	Wed	Thu	Fri	Sat	Sun
Events Closed during this Time Frame						
Audit Review		PAYOUT*	Receive report **	**Weekly Payment Statement		

Depending upon your bank, it may be 2-3 days before deposit posts

3. ACH Payment Cash Receipt Entry
   a) When a transaction has occurred, enter an ACH Deposit (Cash Receipt) entry in Skyward breaking down the deposit by account.
      CR Boys Basketball $x
      CR Girls Basketball $x
   b) The Weekly Payment Statement and Event Summary **must** be attached for supporting details to the Cash Receipt Report.

4. Check in the mail Cash Receipt Entry
   a) When a transaction has occurred, enter a Cash Receipt - Public entry in Skyward breaking down the deposit by account.
      CR Boys Basketball $x
      CR Girls Basketball $x
   b) The Weekly Payment Statement and Event Summary **must** be attached for supporting details to the Cash Receipt Report.

H. Bank Statement Reconciliation

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

1. Reconciling the bank statement is required.

2. Correct any mistakes you discover. If an error is found on the bank statement that is the bank's error, notify the bank immediately so the correction can be made as soon as possible. In addition, these transactions should also be recorded in the internal funds software program in order to reconcile to the bank balance.

3. Cancelled checks and other items returned by the bank must be filed with the bank statement each month.

4. Forward a copy of the completed bank reconciliation to Internal Auditing at the District office by the last day of the following month, and by July 20th for the June 30th year-end statement.

I. Transfer of Funds between Accounts

1. Internal funds can be transferred from one account to another with the written approval of the teacher/sponsor of the club, class, or organization responsible for originally collecting or donating the funds, as well as the written approval of the teacher/sponsor responsible for the account receiving the funds.

2. If one of the teachers/sponsors whose signature is required is unavailable or if a teacher/sponsor signature is not applicable, the principal's signature is acceptable. See Appendix A – Request for Transfer from Internal Funds, 9500-INT-502.

3. Journal Entries to transfer funds can be made:

   a) When accounts are no longer operative the funds are to be transferred to the General Fund (G-7000), to benefit the students as a whole.
   b) At the request of the organization to whose account the funds were originally credited with a specific purpose for the intended donation.
   c) From the general account to any other school account where the funds are needed to complete a project which will benefit the major part of the student body.
   d) Even though transfers between accounts are allowed (if properly handled), all accounts may not be eligible. Certain accounts have their own specific rules and those rules cannot be overridden. An example would be the Graduating Class Account.

J. Voiding Checks/Stop Payments/Stale Dated

1. Erasures or alterations (especially changes to the amount) of a check are not acceptable. When an error is made in writing a check, or for some other reason the document is spoiled, it shall be marked "VOID" and a new check prepared. The signature line should be cut out. All voided/spoiled checks must be retained and filed in numerical order with cancelled checks.

2. Sometimes it is necessary to place a stop payment on a check with the bank if the original check was lost or stolen. The stop payment fee charged by the bank should be taken into consideration before requesting a stop payment. Example: If it would cost you $15 to stop payment on a $2.00 check, it would be cheaper to issue another check for $2.00 and void the original $2.00 check after the expiration date printed on the face of your checks.

3. When replacing a check, the description field of the new check should be used to explain that this is a replacement check and indicate the original check number. The original check should be voided in the internal account software program.

4. A check is considered stale dated if it has not been cashed within 90 days. A 90-day letter should be sent to the payee. If necessary, a follow-up 150-day letter should be mailed to the payee and the check voided to release the funds back into the account. See Appendix A – 90-day letter and 150-day letter.

5. Record a journal entry to transfer the amount of the check to the "Unclaimed Property" account after voiding the original check. A "Request for Transfer from Internal Funds" form should be completed. See Appendix A – Request for Transfer from Internal funds form.

6. Keep a file folder for all stale checks and their backup, including any correspondences. The balance in the Unclaimed Property account should equal the total amount of the stale dated checks in the folder.

K. Unclaimed Property

1. Unclaimed Property is stale dated checks (outstanding checks) that have not been claimed by the payee. Funds will stay in the "Unclaimed Property" account until the payee requests the funds or until the stale dated checks are over two years old.

2. When a stale dated check is over 2 years old, a check should be made payable to the Revenue Department and mailed to the attention of Kathleen Wheeler. The Revenue Department will forward the funds to the State of Florida Treasury Department. The following information should be included with the check on an Excel spreadsheet; the date of the original check or last response date, payee's name, last known address, telephone number and the student's ID number. Email the Excel spreadsheet to kwheeler@ecsdfl.us.

ESTABLISHING A PETTY CASH AND CHANGE FUND

L. General Guidelines

1. A petty cash fund can be established to minimize the effort required to obtain certain low-cost items or services.

2. The amount of the petty cash fund cannot exceed $300 at any time.

3. A change fund can be established as startup funds for school activities or as a fund to make change for payments made to the school (Front Office Change Fund).

4. The amount of change fund is determined by the need of school activities. The amount of Front Office change fund cannot exceed $50 at any one time.

5. The principal, or designee, is the custodian of the fund. Monies must be retained in a locked petty cash box in a secure location.

6. No checks (including payroll or personal), can be cashed with petty cash funds, nor is it to be used as a change fund.

M. Steps to Establish Petty Cash and Change Fund

1. To establish the fund, issue a check payable to either the Secretary/Bookkeeper or the person making the request. It cannot be made payable to "Cash". "Petty Cash Fund" or "Change Fund" should be written in the description. This transaction is recorded as a Check Request in the internal funds accounting software.

2. When a disbursement is made from the petty cash fund, a Petty Cash Voucher should be issued. Paid invoices, sales receipts, or other supporting documentation must be stapled to the Petty

Cash Voucher. See Appendix A – Petty Cash Voucher, 9500-INT-514.

3. The petty cash fund may be replenished at any time by issuing a check for the amount of paid bills or receipts accumulated. The check is made payable to the petty cash custodian, with the explanation/description on the check stating "replenish petty cash."

4. A Change Fund check in/out log should be maintained and available for audit.

5. The Change Fund should be returned after each school activity is completed.

SECTION X - TRAVEL

A. General Guidelines

1. District policy pertaining to travel will apply to internal funds. For additional information regarding travel you can refer to the District's Travel Claim Procedures or Student Travel information.

2. All out of county travel expenditures must be authorized by the principal in advance by submitting a completed T(2) with supporting documentation (agenda, registration, or competition schedule). This acts as the approval for the adult to travel. The approved "Field Trip / Activity Form" acts as the approval for Students only.

3. All travel expenses should be substantiated by detailed invoices or receipts. Detailed gas receipts must be provided with appropriate dates, gallons, price per gallon, and location. If a lump sum receipt is submitted instead of a detailed receipt, the purchase will be considered personal and the responsibility of the cardholder.

4. The completed T(3) "Travel Reimbursement Form" should be completed for all out of county travel expenses (regardless if seeking reimbursement or not); with all appropriate signatures as verification of actual expenses paid and filed with any internal fund checks processed for the specified traveler or to the school.

5. Mileage is only reimbursable for travel performed in a personal vehicle by a usually traveled route in the performance of duties for

the District. Please refer to the District's Travel Accounting Mileage chart for approved mileage between District locations for local travel. The current reimbursement rate for the use of a privately-owned vehicle is $.445 per mile (Board approved rate).

6. Meals included in the registration cost of an event (i.e., meal is provided), will be deducted from the total meal allowance paid to the traveler. The meal allowances rates are based on the Board approved rates and are calculated on the following schedule:

Meal	Leave Before	Return After	Amount
Breakfast	6 AM	8 AM	$6.00
Lunch	Noon	2 PM	$11.00
Dinner	6 PM	8 PM	$19.00

As provided in Attorney General Opinion 81-53, a continental breakfast is considered a meal and must be deducted from the meal allowance **if included in a registration fee** or an event (convention, conference, workshop, etc.). When a meal is provided by a hotel or airline, the traveler will be allowed to claim the meal allowance provided by the law (i.e., will not be deducted from the meal allowance). No meal allowance is paid when travel is confined to the city or town of the official headquarters or immediate vicinity (defined as Escambia County, Santa Rosa County, and the City of Gulf Breeze).

7. When out of county travel is being expensed out of Internal Funds, the travel forms do not need the Superintendent's signature. However, the administration (principal or director) needs to sign all travel forms and these are to be kept on file with the internal fund disbursement processed to the traveler.

8. All In County Travel must be authorized using the T(1) Reimbursement Travel Form and signed by the principal. Claims can be charged to internal funds after all District Budgeted Funds have been spent. Transportation by bookkeeper to the bank should come out of the General Funds with all other bank fee activities.

B. Student Travel

1. Back up documentation REQUIRED in order to receive payment from District funds for minor sports and other authorized student activities is as follows:

2. Memo stating when, where and purpose of trip, a list of those attending including adults, and cost coding from which it is to be paid.

3. An agenda/brochure or memo authenticating activity needs to be included.

4. If advanced from internal funds:
   a) Check requisition and copy of check for each amount advanced.
   b) Original receipt for lodging showing (at minimum) dates, place, how many rooms and room rate (if reimbursement being requested).
   c) Original receipt for gas (if reimbursement being requested) showing Vendor name, address, price per gallon, how many gallons purchased and total.
   d) If students are given an allowance for meals, a list of names showing how much was given to each and the student's signature signifying receipt.
   e) If students not given meal allowance directly, then original receipts for the actual cost of the meals and a list of the names of those attending.
   f) Original receipts for any other expenses claimed, i.e.: registration or entry fees.
   g) If expenses do not equal the amount advanced, either a receipt for moneys turned back in or a check requisition and copy of the check for the difference.
   h) Copy of T3 for employee involved with activity.

NOTE:
Employee travel should be handled through the Travel Clerk as usual using T2 / T3 and not through this method.

*****ALL TRAVEL CLAIMS MUST BE SUBMITTED WITHIN 90 DAYS OF THE RETURN DATE OF THE TRIP*****

SECTION XI - FISCAL YEAR END GUIDELINES

A. Payment of June Invoices

1. All invoices received prior to June 30th should be paid before closing the books for June. Be sure to use a June date for these payments.

2. Invoices received after June 30th should be processed as a July payment.

B. Closing the Petty Cash Fund

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

1. Take the petty cash vouchers from the cash box and identify what account is to be charged for each voucher.

2. Record the expenditure vouchers in the internal funds accounting software.

3. Deposit the remaining petty cash on hand into the checking account at the bank and record the deposit in the internal funds accounting software.

4. Verify the petty cash fund balance is zero in the internal funds accounting software.

C. Closing the Change Fund

All change funds (except those needed for summer activities) must be closed out and the funds re-deposited prior to the closing of records for the fiscal year.

1. Deposit the funds into the checking account at the bank and record the deposit in the internal funds accounting software.

2. Verify the change fund balance is zero in the internal funds accounting software.

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

1. All elementary schools with school age Child Care Programs or Pre-K School Programs, and secondary schools with Community School programs should deposit all receipts into a trust account.

2. These funds need to be remitted by check to the District office no later than June 30th of each school year. The check should be made payable to Escambia County School District.

E. Adult/Vocational Fees

1. All Adult/Vocational fees collected should be deposited into a trust account.

2. All fees collected by the coordinator through and including June 30th must be officially receipted by that date, i.e., the Official Receipt must be dated by June 30th.

3. These funds must be remitted by check to the District office no later than June 30th of each school year. The check should be made payable to Escambia County School District.

F. Lost and Damaged Textbooks

1. Money collected from students or parents for lost and damaged textbooks should be deposited into a trust account.

2. These funds need to be remitted by check to the District office by June 30th of each school year. The check should be made payable to Escambia County School District.

3. If a student or parent finds a lost book in the same school year it was lost, a refund can be given only if the book is in acceptable condition and the refund is requested prior to the end of the school fiscal year of June 30th. No refund will be given if the book is found in another school year.

4. The school will not be reimbursed by the District for refunds paid throughout the year. The amount remitted to the District at the end of the year will exclude the amount of refunds given during the year.

G. Lost and Damaged Chromebooks

1. Money collected from students or parents for lost and damaged Chromebooks should be deposited into a trust account.

2. These funds need to be remitted by check to the District office by June 30th of each school year. The check should be made payable to Escambia County School District.

3. The students name, ID number, and Chromebook ID number must be filled out on the purchasing report from and sent in with the check to the Revenue Department.

4. If a student or parent finds a lost Chromebook, a refund can be given if it is in acceptable condition.

5. The school will not be reimbursed by the District for refunds paid throughout the year. The amount remitted to the District at the end of the year will exclude the amount of refunds given during the year.

H. June Bank Reconciliation(s)

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

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

I. Closing the Books at Fiscal Year End

1. Internal funds must be accounted for on the same fiscal year basis as all other District funds.

2. The books of all schools will be held open until July 15th of each year for the purpose of recording receipts and obligations incurred within the preceding fiscal year.

3. Submit the final bank reconciliation and monthly reports for the fiscal year ending June 30th to the Office of Internal Auditing at the District office no later than **July 20th**.

4. A copy of the Account Ledger Report (Summary), Bank Reconciliation Report and the bank statement for the fiscal year

ending June 30th must also be submitted to the Internal Funds Department at the District office no later than **July 20th**.

5. All duplicate (yellow) copy of MCF should be given to the Principal/designee and kept on file for auditing purposes. These copies **cannot** be given to the Secretary/Bookkeeper.

SECTION XII - FLORIDA SALES AND USE TAX

A. General Information

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

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

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

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

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

C. Examples of Taxable and Non-taxable Purchases

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

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

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

SECTION XIII - Fees and Other Charges

A. Fees and Other Charges

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

B. Applicability of Fees and Other Charges

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

1. **Art –** A fee may be charged each semester for the purchase of project materials when the student will receive the project for his/her own use once the project is completed.

2. **Drivers Education –** The fee for Drivers Education will be assessed each semester.

3. **String Instrument Program –** This rental fee will be used for the repair, replacement or purchase of string instruments. These funds may not be used for the purchase of music or other instructional materials.

4. **Music Program** – Rental fees for band or orchestra instruments will be used for the repair, replacement or purchase of instruments and may not be used for the purchase of instructional materials. Uniform rental fees will be used for the repair, cleaning, replacement or purchase of uniforms and may not be used for the purchase of instructional materials.

5. **P.E. Swimming –** A per year fee may be charged by schools that operate swimming programs to help defray the cost of chemicals and other supplies necessary for the operation of the pool.

6. **Parking Permits –** An annual parking permit fee may be charged to provide parking permits to high school students wishing to drive their cars to school. Students may not be charged more than the cost of the decal, rounded up to the nearest whole dollar.

7. **Locks –** If permitted by the school, a student may furnish his/her own lock, or purchase one from the school for the actual cost of the lock. Students should not be charged for locks if the lock is a permanent part of the locker.

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

C. Requests for Contributions/Donations

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

SECTION XIV - COMPENSATION FOR SERVICES

A. Payment for Services Paid from Internal Funds

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

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

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

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

B. Processing Compensation for Services

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

SERVICES	EXAMPLES	RELATIONSHIP	HOW TO PAY
Athletic Event Personnel	Scorekeepers, ticket takers, ticket sellers, and clock operators	Employee/Employer Other Individual or Non-Incorporated Business	All payments to District personnel are to be processed through the District's Payroll Department using the Supplemental Payroll Report. Payments from internal funds paid directly to an individual will be paid as a 1099 vendor.
Coaches for Camps or "Subs" for Fieldtrips, Club/Class Conferences, and Performing Arts/Band Trips	Coaches Music Directors Club Sponsors Class Sponsor Substitutes	Employee/Employer	These personnel must be employees of the District and all payments are to be processed through the District's Payroll Department using the Supplement Payroll Report and uploading the Student Activity Report or Sport/Band Event Schedule, Donation Letter, and Detail Account Ledger Report as support for how the funds were raised.
Extracurricular Security Services	Security Services performed by non-district personnel	Incorporated Independent Contractor when paid to Law Enforcement Agencies (Police or Sheriff) Non-incorporated Independent contractor	Payment from internal funds should be made directly to the law enforcement agency. The actual payments to the individuals are the responsibility of the agency. Payments from internal funds paid directly to an individual will be paid as a 1099 Vendor.
Game Officials	Game Officials assigned by the appropriate official's organization	Incorporated Independent Contractor when paid to the official's association Non-incorporated Independent contractor	Payment from internal funds will be made directly to the official's association. The actual payments to the individual are the responsibility of the official's association. Payment from internal funds paid directly to an individual will be paid as a 1099 vendor.
Disc Jockeys	DJ Services	Incorporated Businesses Individual or Non-Incorporated Business	Payment from internal funds will be made directly to the incorporated business name. Payments from internal funds paid directly to an individual will be paid as a 1099 Vendor. Note: If this individual is also a District employee, then this payment must be processed through the District's Payroll Department using the Supplemental Payroll Report.

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

APPENDIX A

FORMS USED FOR SCHOOL INTERNAL FUNDS

The forms included in this appendix have been approved for the purpose of maintaining internal account records. These forms are considered to be the minimum required for the proper recording and accounting of internal funds and are in most instances considered adequate for this purpose. Additional and supplementary forms may be used. Forms included in this appendix can be found under Accounting Operations on the District's website at https://ecsd-fl.schoolloop.com/acctoper/forms

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

THE SCHOOL DISTRICT OF ESCAMBIA COUNTY Department of Budgeting 75 North Pace Blvd. Pensacola, FL 32505 Phone: (850) 469-6357 Fax: (850) 469-6338	**REPORT OF PROPERTY ACQUIRED THROUGH INTERNAL FUNDS AND/OR DONATED** **No.** _____

_____
(Name of School)

(1) Purchased From: _____

(2) Fully Describe Kind of Property Acquired: _____

_____

(3) MAKE: _____

(4) MODEL: _____

(5) SERIAL NO.: _____

(6) DATE ACQUIRED: _____, 20_____

(7) LOCATION: _____

(8) Specify Source of Internal Funds Used: _____

(9) Cost: _____

_____
Principal's Signature

9500-PRP-006 Revised: February 28, 2011

Fund Raising Request-Reconciliation 9500-INT-501

THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
SCHOOL INTERNAL FUNDS
FUNDRAISING REQUEST/RECONCILIATION

Instructions: Prior to commencement of all fund raising activities the principal's authorization must be obtained.
Complete Section I of this form for authorization.

Section I - Authorization ☐ **Food Sale** ☐ **Non-Food Sale**

Date(s) of Sale/Event: _____

Organization & Sponsor: _____

Purpose (How will the funds/profit be used?): _____

Item(s) to be sold: _____

Estimate of Profit: _____ Estimate of Cost: _____

Description of how sale/activity is to be conducted: _____

_____

Fund raising items to be purchased from:
Vendor _____ Telephone # ( ) -
_____
_____

Principal's Authorization: _____ **Date:** _____

Instructions: Upon completion of the fund raiser a reconciliation of related receipts must be made.
Complete Section II of this form for reconciliation

Section II - Reconciliation

Revenue:

Selling Price (per unit)	$ _____
Units Sold	_____
Total Sales	$ _____

Cost of Goods Sold:

Purchases	$ _____
Plus: Shipping	_____
Plus: FL Sales Tax	_____
Less: Credits/Returned	_____
Cost of Goods Sold	- $ _____
Net Profit	$ _____

Date Completed: _____

Purchase Order # _____ P.O. Date _____
Invoice # _____ Check Number: _____

Comments _____
_____
_____
(List any student not returning money or product(s) and amount(s) or any modifications above.)

Procedures: I attest that I have: 1) Kept separate, accurate records 2) Turned all money into the bookkeeper daily, noted all checks received and which student remitted them 3) I, as sponsor, was responsible for all aspects of sales/activity.

Sponsor's Signature: _____ **Date:** _____

Principal's Signature: _____ **Date:** _____

9500-INT-501 Revised 11/23/2020

Report of Saleable Inventory
9500-INT-513

THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
Accounting Operations - School Internal Funds
75 North Pace Blvd.; Pensacola, FL 32505
Phone: 429-2917

REPORT OF SALEABLE INVENTORY
AS OF 06/30/______

ACTIVITY: ____

(A) QUANTITY ON HAND	(B) UNIT OF MEASURE	(C) ITEM DESCRIPTION	(D) UNIT PRICE PURCHASE	(E) UNIT PRICE SELLING	(AxD) TOTAL COST

9500-INT-513 Revised: February 28, 2011

Ticket Sales and Reconciliation Report
9500-INT-500

THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
Accounting Operations - School Internal Funds
75 North Pace Blvd., Pensacola, FL 32505
Phone: 429-2917

TICKET SALES & RECONCILIATION REPORT

School Hosting Event _____
Nature of Event _____
Date of Event _____
Change Received for Gate $ _____
Bank Bag Number (if applicable) _____ Gate # _____

Ticket Prices: Adult $____
Student $____
Elementary $____

Section I. Pre-Event Certification:

I hereby certify that I have received the change listed above and the tickets issued below.

Ticket Seller Signature/Date _____ Ticket/Stadium Manager Signature/Date (Football) _____

Section II. Tickets Issued, Used/Sold:

Bookkeeper completes tickets issued below:

Tickets Issued: Type/Color (_____)
(a) Last ticket # _____
(b) First ticket # _____
Number of tickets issued (a)-(b)+1= _____

Tickets Issued: Type/Color (_____)
(a) Last ticket # _____
(b) First ticket # _____
Number of tickets issued (a)-(b)+1= _____

Tickets Issued: Type/Color (_____)
(a) Last ticket # _____
(b) First ticket # _____
Number of tickets issued (a)-(b)+1= _____

Tickets Issued: Type/Color (_____)
(a) Last ticket # _____
(b) First ticket # _____
Number of tickets issued (a)-(b)+1= _____

Ticket Seller completes tickets sold below:

Tickets Sold: Type/Color (_____)
(d) Next ticket # on roll _____
(e) First ticket sold # _____ Same as (b) (c)
(f) Number of tickets sold (d)-(e)= _____
(g) Number of tickets returned (c)-(f)= _____

Tickets Sold: Type/Color (_____)
(d) Next ticket # on roll _____
(e) First ticket sold # _____ Same as (b) (c)
(f) Number of tickets sold (d)-(e)= _____
(g) Number of tickets returned (c)-(f)= _____

Tickets Sold: Type/Color (_____)
(d) Next ticket # on roll _____
(e) First ticket sold # _____ Same as (b) (c)
(f) Number of tickets sold (d)-(e)= _____
(g) Number of tickets returned (c)-(f)= _____

Tickets Sold: Type/Color (_____)
(d) Next ticket # on roll _____
(e) First ticket sold # _____ Same as (b) (c)
(f) Number of tickets sold (d)-(e)= _____
(g) Number of tickets returned (c)-(f)= _____

Complimentary Tickets Issued: Type/Color (_____)
Last Ticket # _____ First Ticket # _____ Total Complimentary Issued _____

Section III. Cash Reconciliation to be completed by ticket seller:

Total Cash $ _____
Less Change Issued $ _____
Total Cash Revenue $ _____

Ticket Summary:

Adult # Sold	X Ticket Price $	= $
Student # Sold	X Ticket Price $	= $
Elementary # Sold	X Ticket Price $	= $
	Total Ticket Sales	$

Total Cash Revenue less Total Ticket Sales = Overage or Shortage of $ _____

I hereby certify that all of the above accurately represents the change received, tickets used, and cash transmitted.

Ticket Seller Signature _____ Ticket Seller Name (Printed) _____ Date _____

I hereby certify that all of the above information accurately represents the ticket sales revenue received for the event stated above.

Bookkeeper's Signature _____ Ticket/Stadium Manager _____

Band Assessment fee for adult/student football tickets sold, excluding pre-season and post-season games.
Total # adult/student tickets sold _____ x $0.50 = $ _____

Athletic account to be credited _____ Amount to be deposited in account $ _____
Entered on official receipt # _____

9500-INT-500 Revised: September 04, 2020

High/Middle School Band Assessment Worksheet

Varsity Football E-Tickets Sales
Band Assessment Fee Worksheet

Event No: _____ **Date:_____** GoFan HQ

A. **Total E-Ticket Sales (excluding parking) for event:_____**

Total Number of Adult/Student Tickets Sold _____

X $.50 per ticket _____ Due to Band:_____

B. Band Account _____ Amount to be credited/deposited into account $_____

C. Athletic Account _____ Amount to be credited/deposited into account $_____

Total E-Tickets Sales:_____
(B + C must equal A)

Bookkeeper's Signature_____ Date:_____

Cash Receipt No. _____ Date:_____

School Store Daily Sales Report
9500-INT-512

THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
Accounting Operations - School Internal Funds
75 North Pace Blvd.; Pensacola, FL 32505
Phone: 429-2917

SCHOOL STORE - DAILY SALES REPORT

Date Completed: _____

ITEM	EACH	COUNT	AMOUNT

Storekeeper: _____

Bookkeeper/Secretary: _____

9500-INT-512 Revised: February 28, 2011

Monies Collected Form (MCF)
9500-INT-016

THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
Accounting Operations - School Internal Funds
75 North Pace Blvd.; Pensacola, FL 32505
Phone: 429-2917

MONIES COLLECTED FORM

Account Number _____ Date _____

(SOURCE OF COLLECTION) _____

Ck. No.	IF FROM STUDENTS, LIST EACH NAME ON A SEPARATE LINE. (In addition to the student's name, indicate the parent's last name, if different than the student's last name.)	AMOUNT	
	1.		
	2.		
	3.		
	4.		
	5.		
	6.		
	7.		
	8.		
	9.		
	10.		
	11.		
	12.		
	13.		
	14.		
	15.		
	16.		
	17.		
	18.		
	19.		
	20.		
	TOTAL FOR DEPOSIT		

☐ I was present while the funds were verified.

☐ I placed money and Unverified Funds form in lockbox.

I do hereby certify that the above funds were received by me from the source indicated.

_____
Teacher/Sponsor

Received and verified by: _____ _____
Bookkeeper/Secretary Date

Fill out this form in duplicate - Both copies to Bookkeeper who will return one signed copy to the Teacher/Sponsor.

9500-INT-016 Revised: 4-6-2011 WHSE ID: 0135001

Unverified Funds
9500-INT-515

THE SCHOOL DISTRICT OF ESCAMBIA COUNTY Accounting Operations - Internal Funds 75 North Pace Blvd.; Pensacola, FL 32505 Phone: 429-2917	**UNVERIFIED FUNDS**

INSTRUCTIONS: This form is to be used when the bookkeeper is unavailable to accept and/or verify funds for deposit. It must be completed and signed by the person who collected and is placing the money and the MCF in the lockbox. The total must agree with the total for deposit on the MCF.

DATE: _____ TOTAL FOR DEPOSIT: $ _____

I acknowledge that the funds I am placing in the lockbox will be received and counted by the bookkeeper and another witness at a later time. I understand that I will be held responsible for any discrepancies that cannot be reconciled.

_____
Teacher/Sponsor

Verified by:

_____ _____
Secretary/Bookkeeper Date Witness Date

9500-INT-515 REVISED: February 28, 2011

Gift Card Log

GIFT CARD LOG

COMPLETE SECTIONS I AND II, IF DONATED *SCHOOL:*_____

SECTION I

*Donation by:*_____ *Donation Amount:* _____

*Signature, if applicable:*_____

Purpose of Donation: _____ *Date of Donation:*_____

*Donation received/picked up by:*_____ *Date:*_____

COMPLETE SECTION II, IF DONATED OR PURCHASED *Page* ____*of*____

SECTION II

	Date Purchased	Purchased By	Vendor	Amount	Card #	Purpose	Recipient Name	Recipient Signature	Date Received
ex	Donated	Donated	Walmart	$ 20.00	1234 5678 9101 1121	Student Incentive	Mary Doe	Mary Doe	12/10/2021
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									

Revised 4/9/2025

Note: Purchases over $50.00 per gift card must have Internal Funds approval - bonus must go through Payroll Department - gift cards are not allowed

Return Check Log
9500-INT-508

THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
Accounting Operations - Internal Funds
75 North Pace Blvd.; Pensacola, FL 32505
Phone: 429-2917

RETURNED CHECK LOG

Name of Payor:_____

Purpose of Check:_____

Date of Check:_____ Amount of Check:_____

Date Bank Returned:_____ Reason for Return (account closed, NSF, etc.)_____

Date	Method of Contact (telephone, letter, etc.)	Notes:

9500-INT-508 Revised: February 28, 2011

Procurement Card Check Out Log

PURCHASING CARD CHECK OUT LOG

CARDHOLDER'S NAME: ______________________________

OUT			RETURNED		
DATE	TIME	SIGNATURE	DATE	TIME	SIGNATURE

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

The RFP form, as its title implies, will be used to acquire the Principal's prior written approval for expenditures made from internal funds as required in 8, Section III 3.2 (a) of the State of Florida's "Financial & Program Cost Accounting for Florida Schools (Redbook 2019). It will also be used by your office to obtain information needed to request warehouse purchase using Internal Funds, to issue an Internal Funds Purchase Order, if required, and a check.

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

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

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

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

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

THE SCHOOL DISTRICT OF ESCAMBIA COUNTY Accounting Operations - School Internal Funds 75 North Pace Blvd., Pensacola, FL 32505 Phone: 429-2917	**PURCHASE REQUISITION / REQUEST FOR PURCHASE ORDER (For Internal Funds Purchases)**

INSTRUCTIONS: Teachers/Staff will prepare this form and obtain all required signatures. This form when presented to the bookkeeper constitutes prior written approval for all purchases.

SECTION I MUST ALWAYS BE COMPLETED. **SECTION II Must be completed when a purchase order is required.**

SECTION I

PAYEE/VENDOR:	ACCOUNT NAME TO BE CHARGED:
Address:	
City, State, Zip:	Account No.:

DATE REQUESTED: _____ AMOUNT REQUESTED: _____

THESE FUNDS ARE BEING SPENT FOR: _____

_____

_____ TEACHER/SPONSOR

_____ PRINCIPAL OR DESIGNEE

_____ CLUB TREASURER/OFFICER

_____ DATE APPROVED

SECTION II

DATE REQUIRED:_____ SHIP VIA:_____ TERMS:_____

QTY.	ITEM CODE	DESCRIPTION OF ITEM PURCHASED	UOM	COST	TOTAL

SUBTOTAL	
ESTIMATED SHIPPING	
SALES TAX	
TOTAL	

☐ Purchase Order to be sent by office

☐ Purchase Order to be picked up by teacher/staff member

9500-INT-021 Revised: February 28, 2011

Request Purchase Utilizing Purchasing Card Form.pdf

ESCAMBIA COUNTY SCHOOL DISTRICT
REQUEST PURCHASE UTILIZING PURCHASING CARD **DATE: _____**

School / Department Name:	**Principal/Dept. Head Signature:**	**Date:**
Requester's Name:	**Requester's Signature:**	**Date:**
Supplier Name & Address:		
These Funds are Being Spent For:		

Note: This form can ONLY be used for a single purchase. If additional purchases from the same vendor are required; there must be a form completed for EACH purchase.

Type of Purchase:
District Funds Purchasing Card
Internal Accounts Purchasing Card

AUTHORIZATION TO ASSIGN ANOTHER PERSON TO MAKE THIS PURCHASE
I authorize_____to make this purchase on my P-Card via phone or internet.

Cardholder Signature Date

Item Number	Description of Item	Quantity	UOM	Unit Price	Extended Price	Fund - Account - Center

Item Number	Description of Item	Quantity	UOM	Unit Price	Extended Price	Internal Account Name & Number

TOTAL AMOUNT: $_____ Revised 11/2014

Form W-9
Request for Taxpayer Identification Number and Certification

Form **W-9**
(Rev. January 2011)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

Give Form to the requester. Do not send to the IRS.

Print or type
See Specific Instructions on page 2.

Name (as shown on your income tax return)

Business name/disregarded entity name, if different from above

Check appropriate box for federal tax classification (required): ☐ Individual/sole proprietor ☐ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate

☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶

☐ Other (see instructions) ▶

☐ Exempt payee

Address (number, street, and apt. or suite no.)

Requester's name and address (optional)

City, state, and ZIP code

List account number(s) here (optional)

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

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

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

Social security number
☐☐☐ – ☐☐ – ☐☐☐☐

Employer identification number
☐☐ – ☐☐☐☐☐☐☐

Part II **Certification**

Under penalties of perjury, I certify that:

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

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

Sign Here Signature of U.S. person ▶ Date ▶

General Instructions

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

Purpose of Form

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

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

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

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

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

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

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

Cat. No. 10231X Form **W-9** (Rev. 1-2011)

SBAA Vendor Form

United for every student to succeed

THE SCHOOL DISTRICT OF ESCAMBIA COUNTY

75 NORTH PACE BLVD.,
PENSACOLA, FL 32505
Accounting Operations
PHONE (850) 429-2917
http://www.escambiaschools.org

SBAA VENDORS

Dear Business Owner:

In order for the School District of Escambia County to establish you as a vendor, we will need some information from you. In addition to completing and signing the attached W-9 Form (Request for Taxpayer Identification Number and Certification), please provide the information requested below.

Business Name _____

DBA Name (if applicable) _____

Order from Address _____

_____

Remit to Address _____

_____

Contact Name _____ Email _____

Phone Number _____ Fax Number _____

FOR EACH CATEGORY BELOW, PLEASE MARK THE MOST APPROPRIATE CHOICE.

Ownership

____ Sole Proprietorship
____ Partnership
____ Corporation
____ Medical/Corporation
____ Attorney
____ Non-Profit
____ Government Agency
____ Reimbursement of Expense
____ Grant, etc.

Payment Terms

____ Due Upon Receipt
____ Net 15 Days
____ Net 30 Days
____ Other (including discounts) _____

Thank you for your assistance. Please return this form along with your W-9 when setting up a vendor in SBAA (Internal Accounts).

Affirmative action/equal opportunity employer

Form 1099-MISC
Miscellaneous Income

9595 ☐ VOID ☐ CORRECTED

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

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

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

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

THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
Accounting Operations - School Internal Funds
75 North Pace Blvd.; Pensacola, FL 32505 Phone: 469-6248

APPROVAL OF EXPENDITURE(S) FROM INTERNAL FUNDS

DATE: _____

TO: SUPERINTENDENT OF SCHOOLS

FROM: _____, Principal

_____ (School Name)

_____ (Teacher in Charge of Trip)

_____ Secretary/Bookkeeper _____ initials

NOTE: This form is to be used for Internal Funds Expenditure(s) of $10,000 or more up to $50,000. Any expenditure(s) of $50,000 or greater must be approved by the School Board and made through the Purchasing Department. (Must be accompanied by quotes from three (3) or more sources or (1) vendor with an existing contract.)

Date(s) of Trip: _____ Trip Location: _____

Purpose of Trip: _____

Approval is requested to make the following purchase(s) to be paid from internal funds:

DESCRIPTION (BUS, HOTEL, TICKETS, SHIRTS, ETC.)	COST	
TOTAL COST		
ANY "DISTRICT-FUNDED" ITEMS (IE, PAID FOR BY WORKFORCE, FOUNDATION, ETC.)	COST	FUNDING SOURCE

FOR DISTRICT USE ONLY

Internal Funds - Balance: _____ Verified by: _____ Date: _____

Procurement - Verified by:_____ Date:_____

*__Procurement__ - Approved by:_____Date:_____

*Subject to the following (if any):

_____

_____

☐ DISAPPROVED

☐ APPROVED, Subject to the following (if any):

_____

_____

_____ Superintendent

_____ Date

9500-INT-509 Revised: April 2, 2025

Request for Playground Equipment, MIS-502

THE SCHOOL DISTRICT OF ESCAMBIA COUNTY Risk Management Department 75 North Pace Blvd. Pensacola, FL 32505 Phone: 469-6267	**REQUEST FOR PLAYGROUND EQUIPMENT APPROVAL**

Instructions: This form must be signed by the principal and sent with the supporting documents to the Department of Physical Education at the J. E. Hall Center. Supporting documents must include ***a diagram or picture*** of the equipment to be purchased, ***a description*** of the equipment and the ***proposed installation location*** at the school site.

School:_____

Who will install the equipment?_____

Principal's Signature:_____ **Date:**_____

Required Signatures:

Physical Education Department:

Approved by:_____ Date:_____

Risk Management Department:

Approved by:_____ Date:_____

Facilities Planning Department:

Approved by:_____ Date:_____

Maintenance Department:

Approved by:_____ Date:_____

Security, Safety and Emergency Operations:

Approved by:_____ Date:_____

MIS-502 Revised: February 28, 2011

Request for Transfer from Internal Funds
950—INT-502

THE SCHOOL DISTRICT OF ESCAMBIA COUNTY Accounting Operations - Internal Funds 75 North Pace Blvd.; Pensacola, FL 32505 Phone: 429-2917	**REQUEST FOR TRANSFER FROM INTERNAL FUNDS**

INSTRUCTIONS: Teacher/Sponsors will prepare this form to initiate the transfer of funds. Once all required signatures are obtained, the form must be presented to the bookkeeper/secretary to process the transfer. If copies are needed please prepare in duplicate or make a copy prior to presenting to the bookkeeper's/secretary's office.

DATE: _____ AMOUNT: $ _____

TRANSFER FROM: _____

TRANSFER TO: _____

REASON FOR TRANSFER: _____

_____

_____ Transfer from: Teacher/Sponsor

_____ Transfer to: Teacher/Sponsor

9500-INT-502 REVISED: February 28, 2011

Petty Cash Voucher
950-INT-514

THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
Accounting Operations - School Internal Funds
75 North Pace Blvd.; Pensacola, FL 32505
Phone: 429-2917

PETTY CASH VOUCHER
(AND RECEIPT)

NO. _____ _____ SCHOOL DATE _____

PAID TO _____ $ _____

_____

FOR _____

_____

CHARGE TO _____ FUND(S) _____
MONEY RECEIVED BY

9500-INT-514 Revised: February 28, 2011

THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
Accounting Operations - School Internal Funds
75 North Pace Blvd.; Pensacola, FL 32505
Phone: 429-2917

PETTY CASH VOUCHER
(AND RECEIPT)

NO. _____ _____ SCHOOL DATE _____

PAID TO _____ $ _____

_____

FOR _____

_____

CHARGE TO _____ FUND(S) _____
MONEY RECEIVED BY

9500-INT-514 Revised: February 28, 2011

THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
Accounting Operations - School Internal Funds
75 North Pace Blvd.; Pensacola, FL 32505
Phone: 429-2917

PETTY CASH VOUCHER
(AND RECEIPT)

NO. _____ _____ SCHOOL DATE _____

PAID TO _____ $ _____

_____

FOR _____

_____

CHARGE TO _____ FUND(S) _____
MONEY RECEIVED BY

9500-INT-514 Revised: February 28, 2011

Consumer's Certificate of Exemption
DR-14

00031.22 08/16/20

FLORIDA

Consumer's Certificate of Exemption

Issued Pursuant to Chapter 212, Florida Statutes

DR-14
R. 01/18

Certificate Number	Effective Date	Expiration Date	Exemption Category
85-8013416509C-6	10/31/2020	10/31/2025	COUNTY GOVERNMENT

This certifies that

ESCAMBIA COUNTY SCHOOL SYSTEM
75 N PACE BLVD
PENSACOLA FL 32505-7965

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

FLORIDA

Important Information for Exempt Organizations

DR-14
R. 01/18

1. You must provide all vendors and suppliers with an exemption certificate before making tax-exempt purchases. See Rule 12A-1.038, Florida Administrative Code (F.A.C.).

2. Your *Consumer's Certificate of Exemption* is to be used solely by your organization for your organization's customary nonprofit activities.

3. Purchases made by an individual on behalf of the organization are taxable, even if the individual will be reimbursed by the organization.

4. This exemption applies only to purchases your organization makes. The sale or lease to others of tangible personal property, sleeping accommodations, or other real property is taxable. Your organization must register, and collect and remit sales and use tax on such taxable transactions. Note: Churches are exempt from this requirement except when they are the lessor of real property (Rule 12A-1.070, F.A.C.).

5. It is a criminal offense to fraudulently present this certificate to evade the payment of sales tax. Under no circumstances should this certificate be used for the personal benefit of any individual. Violators will be liable for payment of the sales tax plus a penalty of 200% of the tax, and may be subject to conviction of a third-degree felony. Any violation will require the revocation of this certificate.

6. If you have questions about your exemption certificate, please call Taxpayer Services at 850-488-6800. The mailing address is PO Box 6480, Tallahassee, FL 32314-6480.

Sample Contribution Letter
School-Wide

School Letterhead

Date:

Dear Parent:

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

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

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

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

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

Sincerely,

_____
Principal

Sample Contribution Letter
Special Projects or Additional Classroom Supplies

School Letterhead

Date:

Dear Parent:

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

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

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

Thank you for your continued support.

Sincerely,

_____
Teacher

Sample Contribution Letter
Field Trips

School Letterhead

Date:

Dear Parent:

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

Destination: _____

Date of Trip: _____

Approximate Departure Time: _____

Approximate Return Time: _____

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

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

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

Sincerely,

_____
Teacher

Sample 90-day Letter
Outstanding/Stale Dated Check

School Letterhead

Date

Payee
Address
City, State and Zip code

Dear Payee,

Our records indicate that *school name* issued check number _____ in the amount of $_____, dated _____. Please cash this check as soon as possible.

If you have any questions, please contact our secretary/bookkeeper at 850-_____.

Thank you,

_____
Principal

Sample 150-day Letter
(Outstanding/Staled Dated Check)

School Letterhead

Date

Payee
Address
City, State and Zip code

Second Notice

Dear Payee,

Our records indicate that *school name* issued check number _____ in the amount of $_____, dated _____ and has not cleared our bank to date. Please inform us on your preference:

_____ Please void the check and consider it a donation to_____.

_____ The check was lost, please reissue a replacement check to me.

Please reply within 5 business days. If we do not receive a response from you, we are obligated by law to turn the money over to the State of Florida Unclaimed Property Department.

Sincerely,

_____
Principal

Supplemental Payroll Time Sheet

TIME SHEET – EXTRA PAY – INTERNAL FUNDS

Instructions: Please complete and submit to your school or department Timekeeper for processing. This should be attached to the Kronos Timesheet.

Name: *(please print)* _____

Employee ID Number: _____

School/Department: _____

Payroll Pay Period: **from:** **to:**

☐ Instructional ☐ Professional

☐ Educational Support ☐ SUB/Misc

Work Performed-*provide brief description*	Date Worked *(mm/dd/yy)*	Start Time / End Time	Total Hours	Rate of Pay	FUNDING SOURCE *(to be completed by School or Department)*							
					Fund	Type	Function	Object	Facility	Project	SubProj(YR)	Program
		a.m./p.m.				E						
		a.m./p.m.				E						
		a.m./p.m.				E						
		a.m./p.m.				E						
		a.m./p.m.				E						
		a.m./p.m.				E						
		a.m./p.m.				E						
		a.m./p.m.				E						
		a.m./p.m.				E						
		a.m./p.m.				E						
		a.m./p.m.				E						
		a.m./p.m.				E						
		a.m./p.m.				E						
		a.m./p.m.				E						
		a.m./p.m.				E						
		a.m./p.m.				E						
		a.m./p.m.				E						
		a.m./p.m.				E						
		a.m./p.m.				E						
		Grand Total										

I certify this time sheet is an accurate record of time worked.

Employee's Signature _____

Principal/Department Head Signature _____

Date _____

Date _____

Contact Phone Number _____

Distribution: Original: School- Copy: Attach to Kronos Timesheet

The School District of Escambia County
In-County Travel Voucher Reimbursement Claim

Form T(1)
GREEN PAPER

From: Employee ABC (1)
(Employee Name)

123 Phantom Drive (2)
(Home Address)

Pensacola, FL 32503
(City/State/Zip)

Social Security #: (3) XXX-XX-2222
(Required for Processing)

Date Submitted: (4) 03/06/12

I hereby request reimbursement for travel expenses incurred by me in the discharge of official duties as shown in the itemized statement below.

Statement of In-County Travel - SUBMIT WITHIN 90 DAYS (of end of month being reimbursed)

List all points of travel, in the order visited. If homes or businesses were visited, please list the street address.

Date mm/dd/yy	Points of Travel		Purpose of Trip	Miles Traveled
	From	To		
(5)	(6)	(7)	(8)	(9)
02/06/12	Sample School A	Sample School B	Training session	5
02/08/12	Sample School A	Sample School C	Training session	2.5
02/10/12	Sample School A	Sample School D	Training session	8
02/13/12	Sample School A	Sample School B	Training session	5
02/15/12	Sample School A	Sample School C	Training session	2.5
02/17/12	Sample School A	Sample School D	Training session	8
02/20/12	Sample School A	Sample School B	Training session	5
02/22/12	Sample School A	Sample School C	Training session	2.5
02/23/12	Sample School A	Sample School D	Training session	8
			Grand Total Miles (pg 1&2) (1)	51.5

Whoever shall receive an allowance or reimbursement by means of a false claim shall be civily liable in the amount of the overpayment for the reimbursement of the public fund from which the claim was paid. Section 112.061(10), Florida Statutes.

(11) **BUDGET CODING**

Fund (4)	T	Function (4)	Object (4)	Facility (4)	Project (5)	Subprj (5)	Program (5)
1110	E	7730	0331	4204	01000	00000	00000

I hereby certify that this accounting and statement of travel is true and just in all respects and that payment has not been received.

(1)
(Signature)

(Title)

Department Head Approval	Superintendent's Approval
Date: (12)	Date: (13)
Signature:	Signature:

(15) **DO NOT WRITE IN THE BLOCK BELOW (For Travel Accounting Office Use Only)**

Total miles: _____ @ $ 0.445 per mile = $ - total paid.

General Accounting: _____ (Certified) Audited by: _____

Rev: 07/12

Page 1 of 2

T2 Form-Revised 07-23-12.pdf

T2 Form Revised 7-23-12.pdf - Adobe Reader

File Edit View Window Help

5 / 5 75% Tools Sign Comment

The School District of Escambia County
Request for Travel Authorization

Form T(2)
White Paper

Name: Employee ABC (1) Soc Sec # (last 4 digits only): XXX-XX-2222 (3) Date: 12/20/12 (4)

Home Address: 123 Phantom Drive (2) Dept/School: Sample Department (5)

City/State/Zip: Pensacola, FL 32503 Title: Accounting Specialist IV (6)

SECTION 1 - Destination and Purpose of Trip:

From: Pensacola, FL (7A) To: Orlando, FL (7B) and return.

Purpose: Attend FASBO Conference (8)

To Depart: (9A) 02/03/12 (Date) at (9B) 5:00 PM (Time) am/pm and Return: (9C) 02/08/12 (Date) at (9D) 6:45 PM (Time) am/pm

SECTION 2 - Method of travel: (check only the applicable methods to be used)

[X] Flying: Name of Airline: Delta (10A) Ticket Cost: $ 286.00 (10B)

[ ] Personal Vehicle: Estimated Mileage (11A) at $0.445 (11B) per mile = $ (11C)

Name of passengers in vehicle: (11D)

[X] Rental Vehicle: Cost $ 150.00 (12A) Driver's Name: Employee ABC (12B) Passenger's Names: None (12C)

[ ] Other: (13A) Estimated Cost: $ (13B)

SECTION 3 - Estimated Subsistence (check one)

[ ] Per Diem: $ (14)

[X] Meals plus lodging: Traveler will be staying at (hotel name, family, friend, etc.): (15A)

Meals $ 165.00 (15B) Estimated Lodging $ 495.00 (15C) Room shared with (list names): (15D)

SECTION 4 - Other Estimated Expenses:

1. Registration $ 350.00 (16A) 2. Taxi/Shuttle $ (16B) 3. Parking $ 30.00 (16C)
4. Tolls $ 10.00 (16D) 5. (16E) $ (16F) 6. $

SECTION 5 - Summary of estimated expensed to be incurred:

Expenses: (17A)		Funding Sources: (17B)	
Travel (section 2 total)	$ 436.00	District Funds	$ 1,486.00
Subsistence (section 3 total)	$ 660.00	School Internal Funds	$
Other (section 4 total)	$ 390.00	Other Sources	$
Total	$ 1,486.00	Total	$ 1,486.00

Whoever shall receive an allowance or reimbursement by means of a false claim shall be civily liable in the amount of the overpayment for the reimbursement of the public fund from which the claim was paid. Section 112.061(10), Florida Statutes.

I hearby request authorization to perform the travel herein described and attest that such travel is necessary in the service of official business for the School District of Escambia County. An Approved Temporary Duty Leave Form has been completed.

Traveler's Signature: (19)

(18) Budget Coding

Fund (4)	T	Function (4)	Object (4)	Facility (4)	Project (5)	Subproject (5)	Program (5)
1110	E	7730	0332	4204	01100	00000	00000

Supervisor's Approval: (20)
Date:
Signature:

Finance Department Approval: (21)
Date:
Signature:

Superintendent's Approval (22)
Date:
Signature:

Return T(2) To: (23)

Rev: 07/12

T3 Form-Revised 07-23-12.pdf

Form T(3)
Yellow Paper

The School District of Escambia County
Travel Voucher Reimbursement Claim - SUBMIT WITHIN 90 DAYS (of end of trip)

From: Employee ABC (1)
(Employee Name)

123 Phantom Drive (2)
(Home Address)

Pensacola, FL 32503
(City/State/Zip)

Social Security # (last 4 digits only): XXX-XX-2222 (3)

I hereby request per diem and/or reimbursement for travel expenses incurred by me in the discharge of official duties as shown in the itemized statement below.

Schedule of Expenses and Itinerary of Traveler

To (Destination): Orlando, FL (4)

For (Purpose of Trip): To Attend FASBO Conference (5)

Departure from Official Headquarters: Date: 02/03/12 (6) Time: 3:00 PM am/pm

Return to Official Headquarters: Date: 02/08/12 (7) Time: 7:45 PM am/pm

(8) Itemized Expenditures	Amounts Claimed (9) (A) Paid With District Visa Card	(10) (B) Paid By District (Prepay, Avis, etc.)	(C) (11) Paid By Internal Funds	(D) (12) Paid By Traveler
Airfare		$ 286.00		
Rental Car		$ 130.65		
Gas For Rental Car (or district vehicle)	$ 45.00			
Personal Vehicle (mileage or cost of rental) Miles: ____ x $ 0.445 per mile				$ -
Tolls, Parking, Taxi, Checked Baggage (1 Bag per traveler)				$ 89.00
Hotel (including hotel parking)			$ 500.00	
Meals; Breakfast $6 Lunch $11 Dinner $16 — # of meals provided by conference (13) B__ L 4 D 1				$ 105.00
Registration		$ 350.00		
TOTALS	$ 45.00	$ 766.65	$ 500.00	$ 194.00

Total Amount Of This Claim (A+B+C+D)	$ (14) 1,505.65
Less: Amounts Paid By District Visa Card (A)	$ (15) 45.00
Less: Amounts Paid Direct By District (B)	$ (16) 766.65
Less: Amount Being Funded By Internal Funds	(17) $250.00
Less: Unauthorized Expenses	(18) $15.00
Less: Class C Meals	(19)
Amount To Be Reimbursed To Internal Funds	$ (20) 250.00
Amount To Be Reimbursed To Traveler	$ (21) 179.00

(22) Budget Coding

Fund (4)	T	Function (4)	Object (4)	Facility (4)	Project (5)	Subproject (5)	Program (5)	
1110	E	7730	0332	4204	01100	00000	00000	Acct 1 $ 1/2
4110	E	7600	0332	4204	01000	00000	00000	Acct 2 $ 1/2

Whoever shall receive an allowance or reimbursement by means of a false claim shall be civilly liable in the amount of the overpayment for the reimbursement of the public fund from which the claim was paid. Section 112.061(10), Florida Statutes.

I hereby certify that this accounting and statement of travel is true and just in all respects and that payment has not been received.

(23)
(SIGNATURE)

(TITLE)

(DATE SUBMITTED)

Rev: 07/12

Department Head Approval:
Date: (24)
Signature:

Superintendent's Approval:
Date: (25)
Signature:

Audited & Approved For: (26)
Audited By: (27)
Reviewed & Approved By: (28)

APPENDIX B
FREQUENTLY ASKED QUESTIONS

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

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

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

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

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

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

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

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

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

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

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

   Answer: No. Recorders are educational use items and are considered to be nontaxable whether the parents pay for them or not.

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

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

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

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

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

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

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

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

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

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

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

    b) <u>Other Vending Commissions</u> – the commission from vending machines which are accessible to students throughout the campus should be deposited into the

General Fund, or other agreed upon accounts (athletics, P.E., etc.). These funds shall be expended according to the spending guidelines for the account. For example, expenditures from the general fund should benefit the student body as a whole.

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

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

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

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

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

    Answer: Food can only be purchased from the General Fund (Promotions & Public Relations) if you are having a formal meeting, with a printed agenda. Otherwise, it's best to pay for food from the faculty fund. **Please reference Section VIII (I) Promotions and Public Relations.**

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

    Answer: If food is for parents, not faculty/staff, you can use the General account (Promotions and Public Relations, G-7200.000) or Unrestricted Donations (F-6080.000) and classify it as "Promotions and Public Relations" as long as the amount spent does not exceed your school's audit limit.

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

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

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

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

THE SCHOOL DISTRICT OF ESCAMBIA COUNTY

FUNDRAISING GUIDELINES HANDBOOK

GENERAL GUIDELINES
FOR CONDUCTING A FUNDRAISER AT YOUR SCHOOL

JULY 2014

INTRODUCTION

The information in this handbook is intended to provide District staff with basic guidelines related to fundraising activities for their school. This handbook is a condensed version of the District Fundraising Guidelines Manual. For access to this manual, please contact your school bookkeeper.

The procedures set forth have been devised to insure uniform procedures of accounting and safeguarding of internal funds, but also to assist District employees in carrying out their responsibilities in the administration of approved fundraising programs.

ABOUT THIS HANDBOOK

This handbook is the starting point for all who are interested in getting the basics of fundraising behind them. In this handbook you'll get answers to questions such as:

- What is a fundraiser?
- Do I have to charge sales tax?
- What if I am missing money?
- Can I sell candy bars at lunch?
- Can I have a raffle?

You may even think of a question that we didn't think of. If you do, let us know. We can incorporate necessary changes into this handbook on an annual basis. Please contact your bookkeeper or principal for whom to call about changes.

SECTION 1-" FUNDRAISER" DEFINED

Before you ever get started, you will need to determine if you are involved in a "fundraiser." Fundraising refers to the raising of non-appropriated money, and the school-sponsored raising of money by students for the curricular and extra-curricular benefit of students and their schools.

The following activities ***are*** examples of fundraisers:

- Candy sales, magazine sales, car washes, book-fairs, and advertising sales.

- Charity drives for the purpose of raising money and donating it to an outside group (i.e., Jog-a-Thon, Relay for Life, etc.). It is not recommended that a school conduct more than **one** charity drive per year.

The following activities ***are not*** fundraisers:

- Collecting money from students to facilitate the purchase of items such as PE uniforms, class rings, yearbooks, school pictures, etc.

- Collecting **donations** to defray the cost of a school field trip or for special classroom projects.

- Admissions to athletic events, such as football, basketball and baseball games, choral performances, and theatre performances. You should obtain the rules for ticket sales from your school bookkeeper.

- Collecting dues for membership in a student club or association.

If you are not having a fundraiser, but you are collecting money from students, parents or others, you are still responsible for following policies and procedures established for the particular activity you're are involved in. ***You must*** contact your principal before you begin any activity involving the collection of money. Make sure that the principal signs and dates prior to start of your fundraiser.

SECTION 2-TYPES OF FUNDRAISERS

Choosing the type of fundraiser for you and the needs of your class, club or department is very important. Ask yourself the following three questions:

1. How much money do you need to raise?
2. How soon do you need the money?
3. What would your group enjoy selling?

Listed below are different types of fundraisers you may encounter. This list is an example and does not represent all types of fundraisers. It is recommended that you discuss the pros and cons of the various fundraisers with the principal, the staff and the bookkeeper at your school. Many fundraising companies have consultants who can advise you on the best fundraiser for your specific needs.

Pre-Sale Catalogs

- Examples include t-shirts, gadgets, first aid kits, nuts, cookie dough, etc.
- Orders are taken and submitted to fundraising company.
- Customer can pre-pay for goods at time of order or when goods are delivered.
- Profits will vary depending on the fundraising company selected, but could reach up to 50%.

Direct Sale Products

- Examples include candy bars, coupon books, calendars, etc.
- School orders a minimum number of cases from fundraising company.
- Customer pays school for product at point of sale.
- Profits will vary depending on the fundraising company selected, but range from 35% - 55%.

Magazine Sales

- Profits will vary depending on the fundraising company selected, but could reach up to 50%.
- No product delivery required-delivered by publisher.

Games of Chance

- May also be referred to as a Raffle or 50/50 Split.
- **Shall not be conducted for school connected activities** (Chapter 8, State Board Rules, Section 4.4 (c)(1)).

Paid Admissions

- Examples include dances and carnivals.
- Fundraising activities for which students are charged an admission shall not be presented during school hours. (Chapter 8, State Board Rules, Section 4.4 c (2)).
- Use pre-numbered tickets to control admissions and document revenue generated from admissions.
- Preparation of a “Report of Tickets Sold” form is required.

Crowdfunding

- Fundraising activity that utilizes on-line donation sites.
- Examples include Gofundme.com, Donorschoose.org, Kickstarter, etc.

District Sponsored Activity –

 The following are examples of when an activity is classified as a district sponsored activity:

- The school or district is referenced (in narrative, subject line, title, etc.).
- A picture of a district classroom is used.
- Requests for funds to be used for any electronic equipment or device (computer, printer, iPad, Kindle, reader/game, etc.)
- Requests for funds to be used for furniture (chair, desk, table, bookcase etc.).
- Requests for funds for field trips, registration, travel, etc.
- Any activity not listed above that would likely be perceived by an average person to be for the benefit of the district.

 Any activity classified as district sponsored is subject to the fundraiser and donation procedures in the Internal Funds procedure manual, including:

- Must be pre-approved by the principal.
- Must be for a specific purpose.
- Requires a Fundraising Request/Reconciliation form prior to setting up the account.
- Requires the completion of a Fundraising Request/Reconciliation form at the close of the activity.
- Proceeds must be deposited directly into the school's internal fund checking account. This will require the bookkeeper/secretary to create the on-line account as banking information is confidential and should not be given out.
- Items purchased are the property of the Escambia County School District (i.e., stays with the school or class) and not the employee.
- Furniture, fixture and equipment (FF&E):
  - •Equipment to be attached to buildings or upgrades to facilities must be approved by the Facilities Planning Department.
  - •Electronic devices must be approved by the IT Department.
  - •Must submit a "Report of Property Acquired Through Internal Funds and/or Donated" to the Budgeting Department (copy to Internal Auditing) for asset tagging for the following:
- Electronic devices that "act" like a computer with a 10.1"or larger screen.
  - •FF&E of $1,000 or higher.
  - •Must understand the platform terms (see below for details).
  - •Monitor and take down the site when the activity is complete.
  - •Must follow the guidelines established in School Board Rule 2.05 (Employee Use of Social Media).

 Platform terms may be different for each site. Some of the terms to consider are:

- How are administrative fees handled (paid by donor, deducted from proceeds, flat fee or percentage of transaction, etc.)?
- What are the rates charged for the various fees?
- Are proceeds distributed in the form of cash (electronically deposited into a bank account) or are purchases made by the site and then the product sent to the district?
- “All or Nothing” (AON) versus “Keep it All” (KIA):
    - •AON – if the amount requested (goal) is not reached, the project does not get funded (you receive none of the funds pledged). For some sites, donors are given the option to select another project. Other sites give credit to be used toward a future project.
    - •KIA – payment for the amount raised is made regardless of whether the goal is reached.

 Each site is structured differently and may have hidden fees (such as credit card processing fees, commission, platform fees, etc.). Research the site to ensure a full understanding of the platform (fee structure, success rate, funding model, project types allowed, etc.) before committing to a project.

 Always be aware of the potential for fraud and scams. Only use reputable sites that have been thoroughly researched.

<u>Non-district Sponsored (Personal) Activity</u>

 Activities that do not meet the criteria listed above for district sponsored activities and are designed for personal use will be classified as non-district sponsored. Non-district activities are not required to follow district fundraising or donation rules and regulations. However, the employee must always be mindful to abide by the Escambia County School District Employee Code of Ethics.

 The following is an example of when an activity is classified as a non-district sponsored activity:

- Funds are requested to defray cost of a personal emergency, financial situation, disaster or health related cost.

- For non-district sponsored activities, employees should refrain from anything that gives a perception that the employee is conducting the activity as a representative of the district or school.

- For both district and non-district sponsored activities, all social media and ethics rules and regulations must be followed. Pictures of students should not be used.

Cooperative Activities

- The school participates with outside groups such as booster clubs or the P.T.A.
- Activities may be held on or off the school grounds.
- Activities must be approved by the principal.
- Must be beneficial to the students.
- Disposition of proceeds must be agreed to in writing prior to the date of the activities commencement.
- Fundraising events include carnivals, paid entertainments, or food sales.
- District procedures shall be followed to provide appropriate accounting for funds and to ensure compliance with policies.

Charity Drives

- Examples include Jog-A-Thon, Jump Rope for Heart, Relay for Life, etc.
- Only one charity drive per year is recommended, with proposed distribution of the funds to be stated prior to the drive.

Food Sales

- Unless being sold by the district school service program, it is impermissible for any competitive food item sold to students during the school day to consist of ready-to-eat combination foods of meat or meat alternate, as defined in 7 CFR 210.10, and grain products as defined in 7 CFR 210.11. These standards and can be found online at:

https://www.fns.usda.gov/part-210%E2%80%94national-school-lunch-program

- Each district school board is permitted to grant a special exemption from the nutrition standards for competitive foods as specified above for the purpose of conducting infrequent school-sponsored fundraisers, not to exceed the following maximum number of school days per school campus each school year:

School Type	Maximum Number of School Days To Conduct Exempted Fundraisers
Elementary Schools	5 days total
Middle School/Junior High Schools	10 days total
Senior High Schools	15 days total
Combination Schools	10 days total

 Each district school board shall maintain records documenting the occurrence of any exempted school-sponsored fundraisers to demonstrate compliance with this rule. No school sponsored fundraisers, which include the sale of food items, shall be permitted to occur until **30 minutes after the conclusion of the last designated meal service period.**

 School Sponsored Activity: any event or activity occurring on the school campus during which currency, tokens, tickets or the like are exchanged for the sale or purchase of items or services to benefit the school, a school organization or group or a charitable organization, and which is authorized according to district school board policy and has been approved by the school principal or designee.

 For Food Sale fundraisers you must include an addendum that shows either that the food sold qualifies as a Smart Snack by printing the Smart Snack calculator results and include a nutrition label (if it's not a fruit or vegetable) and attach it to the fundraiser form. The Smart Snack Calculator can be found online at:

 Combination fundraiser sales are prohibited. These are classified as fundraisers that include a food as an incidental item (i.e. Selling Carnations & you get a donut for "free").
https://foodplanner.healthiergeneration.org/calculator/

 Questions and Answers

1. **Are vending machines, school stores and/or snack bars considered fundraising for the purpose of this rule?** No. All foods sold in a vending machine, school store or snack bar must meet the nutrition standards for competitive foods as defined in 7 CFR 210.11, and cannot consist of combination meat & grain products, and can be sold at any time during the school day.

2. **Does the rule apply to foods that are not being sold such as cupcakes?** No. This rule only applies to foods being sold to students during the school day.

3. **When are school sponsored food fundraisers allowable?**

   a) School-sponsored food fundraisers, which **meet** the nutrition standards as defined in 7 CFR 210.11 are permitted to occur on any school day provided it is **30 minutes after** the conclusion of the last designated meal service period.

   b) School-sponsored food fundraisers which **do not meet** the standards must be granted special exemption by the district school boards not to exceed the maximum number of school

days per school campus each school year shown in the rule. These fundraisers are not permitted to occur until **30 minutes after** the conclusion of the last designated meal service period.

- **No limits on fundraisers that meet the new standards.** In addition, fundraisers that sell non-food items or foods or beverages that meet the new standards are not limited under the nutrition standards. There are many healthy fundraising options available to schools, including selling books, fresh produce, school spirit merchandise, or other non-food items during the school day.

- **Exceptions for fundraiser foods not intended for consumption in school.** Fundraising activities that take place outside of school, such as cookie dough or frozen pizza sales, are exempt from the nutrition standards. Distribution of order forms and foods not intended for consumption at school may continue.

SECTION 3-STARTING A FUNDRAISER

Starting a fundraiser will be easier if you start off on the right track. The following are required before the start of all fundraising activities:

Careful Planning

Fundraising activities sponsored by the school must be carefully planned and prudently executed according to the following guidelines:

- Plans must be developed and approved by the principal or his/her designee regarding the use of the funds, the amount of funding needed, and the most appropriate way to raise the funds. **Fundraisers for general or undesignated purposes may not be conducted.**
- A budget must be prepared demonstrating that the proposed activity will raise the amount of money needed.
- Students must be counseled about issues of personal safety and the safe handling of money and/or inventory
- Fundraisers should not interrupt or otherwise detract from the normal educational program at a school.
- School Principals are to be made aware of, approve and oversee all fundraising activities and actions conducted on a school campus and approve all fundraising activities in the name of the school. Any fundraising activity conducted on school property is a school-connected activity. (DOE “Ch.8 “)

Note: It is illegal to base a student’s academic grade on the revenues a student generated from participation in a fundraising activity.

Fundraising Reconciliation Form

Completing Section I of this form will document the authorization for the fundraiser, purpose of the fundraiser (i.e., How will the funds/profits be used?), estimated profit, type of fundraiser, identification of responsible parties (teachers, clubs, departments, etc.), and length of time ("All Year" is acceptable if it is truly an on-going event for the whole school year). The principal/designee must sign and date Section I.
If there is one event in the fall and one in the spring, it would be expected to have two separate Fundraising Request/Reconciliations forms completed and on file for audit purposes. This form may be obtained from the school bookkeeper (high school and middle school) or school secretary (elementary school).

Internal Funds Request for Purchase

The principal must approve any purchases of items for resale in connection with a fundraiser using the RFP with signatures of the sponsor and principal. Some vendors may require a purchase order. The Internal Funds Purchase Order is a "contract to purchase" for the vendor, to purchase specific goods for the fundraiser. It must be prepared in advance of the order and signed by the principal.

Monies Collected Form

Completion of monies collected forms is necessary to record the initial collection of monies from students, parents, etc. These forms may be obtained from the bookkeeper.

Sales Tax

Sales tax is due on items sold during a fundraiser, unless specifically exempt by Florida Statute.

Florida Statutes permit schools to pay sales tax directly to the vendor for items purchased for resale. The sales tax will be paid on your purchase price.

If sales tax is not paid to the vendor at the time of purchase, you will have to remit the sales tax to the Florida Department of Revenue. The sales tax should be based on the selling price of the items sold. It does not matter whether you make a profit, you will still have to remit the sales tax.

SECTION 4-DURING A FUNDRAISER

The following activities may occur during a fundraiser and require certain measures be taken to ensure the success of the fundraiser:

- Receipt of items for sale from vendor
  - Check all orders received at time of delivery.
  - If items are pre-package by student name, have student check

order.
- Contact vendor immediately concerning missing or damaged goods.
- After shipment is verified, the package slip or invoice has to have the date and initials of person who checked the shipment.

- Distribution of items for sale
  - Inventory all items before distributing.
  - Students and staff should sign for items received.

- Storage of items for sale and money
  - Store in a secure, locked area.
  - Turn all money into bookkeeper daily.

- Collection of money from fundraising sales
  - Prepare a monies collected form in ink.
  - Turn all money into bookkeeper daily.
  - Do not substitute your personal check for cash.

If a theft of money or inventory occurs during the fundraiser, the following steps should be taken:

- Secure all inventory immediately.
- Notify the principal and the bookkeeper.
- Prepare a property incident report.

SECTION 5-ENDING A FUNDRAISER

At the conclusion of your fundraiser, you should do the following:

- Complete Section II of the Fundraising Reconciliation form. Make sure both sponsor and principal sign and date.
- Count all inventory.
- If applicable, return unsold inventory to bookkeeper/secretary for safe keeping.
- If applicable, return unsold inventory to the fundraising company for credit.
- Review all final invoices, bills or payments before checks are issued to the vendor.
- Review school internal funds reports to verify accuracy of postings to your account. This is accomplished by obtaining a general ledger from your bookkeeper or secretary for your account and verifying the receipts and disbursements were posted correctly. If you find an error, notify your bookkeeper or secretary so that a correction can be made.
- Evaluate the success of your fundraising activity, noting whether you obtained your estimated profit. If the fundraiser did not generate a profit, you will have to explain this on the fundraising form.
- Report of Saleable Inventory form must be filled out at end of the fundraiser for any items.

- Return of unsold items to vendor.
    - Review vendors conditions for returns.
    - Return unsold items promptly.
    - If an item cannot be returned or sold during the following school year, it is acceptable for them to be donated to the school for school spirit events or incentives (if these items are donated they can be sold by any other club, department, or event to the students or staff), and document it on the Report of Saleable Inventory form.

SECTION 6, Dos' and Don'ts

Dos'

- Obtain written approval in advance by the principal.
- Turn all funds into the bookkeeper/secretary each day.
- Safeguard all money until turned into the bookkeeper/secretary
- Safeguard all inventory.
- Use fundraising reconciliation form.
- Choose fundraising activities appropriate for the age group of the students involved.
- Clearly state the specific purpose for the fundraiser on all letters sent home to parents, advertisements promoting the fundraiser, and on the fundraising reconciliation form.

Don'ts

- **BASE A STUDENT'S GRADE ON THE AMOUNT OF REVENUE GENERATED BY THE STUDENT'S PARTICIPATION IN THE FUNDRAISER**
- Complete paperwork in pencil.
- Substitute a personal check for cash collected.
- Leave money unattended.
- Allow elementary students to participate in door-to-door fundraising solicitation.
- Encourage students to participate by offering prizes or awards that are of little value or are unlikely to be attained.
- Encourage students to participate by offering opportunities to attend activities (dances, movies, parties) that exclude others.
- Award faculty or staff for participation in fundraising activities.
- Conduct games of chance such as raffles or drawings.
- Charge admissions to activities during the school day.

CONTACTS

School District

Name	Department	Phone #
Pamela Riley	Internal Funds	469-6248
Kyndrella “Kynny” King	Internal Funds	469-6187
Kevin Windham	Risk Management	469-6218
Linda Lewis	Payroll	469-6364
Leslie Scott	Food Services	469-6216
Mindy Waldie	Internal Auditing	469-6123
Rhonda	Purchasing	469-6202
Kayla Thompson-May	Purchasing	469-6204

State and Local Government

Agency	Department	Phone #
City Police	Special Events	435-1854
Health Dept.	Environmental Health	535-6700
Building Inspection	Planning & Zoning (Temp. Tent Permit)	535-3550
Florida Dept. Of Revenue	Special Events Coordinator	595-5170