

DISBURSEMENTS – SPECIAL SITUATIONS – Supplemental Information

School District of Okaloosa County

Updated 03/30/2017

I. Change Funds By Check Requisition

- A. For events such as athletics, dances, and book fairs, the sponsor of the event shall complete a Check Requisition form made payable to the party responsible for the change fund. The check may either be made payable to the sponsor or the bookkeeper.
1. If the check is made payable to the sponsor, the sponsor will receive a check when signing for the change fund. The sponsor will be responsible for cashing the check at the bank.
 2. If the check is made payable to the bookkeeper, the bookkeeper will cash the check at the bank. The sponsor will receive cash when signing for the change fund. The “vendor” name for this change fund check should be “Bookkeeper’s Name – Change Fund.” (Example: Ima Bookkeeper – Change Fund)
- B. The bookkeeper shall write the check using the 0-Change Account in lieu of a fund account. The description should indicate the use of the change fund. (See Sample below.)

Sample: Entering an Invoice for Change

Admin Data Files Checks Receipts JE's PO's Registers Reports Bank Reconciliation Admin Functions Help

OCSD TEST SCHOOL

DATE: 8/19/2010

Pay to the order of: VENDOR: John Doe QUICK VENDOR ADD CHECK NUMBER: PRINT

ADDRESS: Full Vendor Setup

CITY:

STATE, ZIP:

CASH/CHECKING BALANCE: \$16,323.58

CHECK AMOUNT: \$500.00

EXACTLY FIVE HUNDRED DOLLARS AND ZERO CENTS

Description	Purchase Order	PO Liq. Amt	Invoice	Account	Balance	Amount
Football Change Fund			FB-Change	0.050.000 Change Funds	-\$500.00	\$500.00

New Row New Check Save Print Proof Listing Close Report

- C. When the check or cash is given to the responsible individual, a “Receipt of Change Funds” (MIS 3397) shall be completed and signed.
1. Change funds may be issued for the event or season.
 2. Change funds may not be kept for the entire school year.

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3. If the change fund is for the season, it must be kept in a secure location. In this case, the responsible individual may place the change fund in a labeled envelope in the drop safe.
 4. The “Receipt of Change Funds” shall be kept either in a pending folder or attached to the Check Requisition and flagged for follow-up.
- D. The responsible individual shall return the change funds to the bookkeeper after the event or season is complete.
1. The funds shall be accompanied by a Monies Collected Form (MCF). There should be no other funds listed on the MCF.
 2. After verification, the bookkeeper shall sign the “Receipt of Change Funds” form. If the “Receipt of Change Funds” form was kept in a pending file, it shall be attached to the appropriate Check Requisition.

II. Change Funds By Imprest Fund

- A. If a school has an established Imprest Fund, small change funds may be taken from the Imprest Fund rather than writing a check to the responsible individual.
- B. The “Receipt of Change Funds” (MIS 3397) shall be completed and placed in the Imprest Fund box in lieu of an Imprest Fund Voucher.
- C. It is not recommended to use the Imprest Fund for season change funds.
- D. After the event, the money collector shall verify the change fund and place it in a labeled envelope to be turned in to the bookkeeper or placed in the drop safe. A Monies Collected Form will not be used as the funds are not being deposited in the bank.
- E. Once the bookkeeper and a witness verify the funds, the funds shall be replaced in the Imprest Fund and the bookkeeper shall sign the “Receipt of Change Funds” form. These forms may be kept in a file for the year or in the monthly bookkeeping folder.

III. Cash or Check Advance

- A. Certain expenditures may warrant the necessity to issue a cash or check advance.
 1. A cash advance is made payable to an individual.
 2. A check advance is made payable to a vendor. If possible, the requestor should obtain a detailed quote before the check is written.
- B. The need for an advance may arise when a District credit card purchase is not permitted and/or a purchase order is not practical, permitted, or the exact purchase price cannot be determined.
- C. A cash or check advance may only be used for the specific purpose listed on the Check Requisition/Transfer Form. Cash or check advances may not be used as a form of petty cash.

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- D. Cash or check advances may be permitted for:
 - 1. Meal allowances and travel expenses for student activities;
 - 2. Deposits and Registration for conventions, meetings;
 - 3. Travel expenses for coaching clinics;
 - 4. Admissions to certain tourist attractions;
 - 5. Purchases from the U.S. Government Surplus Sales;
 - 6. Purchases from U.S. Postal Service;
 - 7. Vendor minimum dollar amount orders; and
 - 8. Vendors who do not honor purchase orders or VISA.
- E. Sponsors should request an amount as close as possible to what they intend to spend.
- F. Check advances may not be processed for more than the face value of the check.
- G. All vouchers for cash or check advances shall be either held in a pending folder or flagged in the monthly folder until all receipts and change, if applicable, have been received.
 - 1. The sponsor will return the original receipt(s) to the bookkeeper within one week of the activity/purchase. The bookkeeper will attach the original receipt(s) to the Check Requisition Form.
 - a. Meal Allowances
If a portion of the advance was used for meal allowances, the sponsor must provide a form signed by the students and chaperones stating that meal allowances have been received.
 - b. Gasoline or Mileage Reimbursement
If a portion of the advance was used for gasoline or mileage reimbursement, the appropriate in-county or out-of-county travel reimbursement must be completed by the sponsor, noting the mileage reimbursement claimed. This amount may be less than or equal to the amount calculated by the travel reimbursement form. It is not necessary to provide gasoline receipts.
 - 2. If change is received, the sponsor will complete a Monies Collected Form, noting "Change from Check #xxx to (Vendor)." The bookkeeper will note the receipt number and the amount of change received on the original Check Requisition Form.

IV. Donations Made by Schools to Other Organizations

- A. When a donation is made to a charitable organization, the school must obtain a letter or a receipt from the donor organization indicating receipt of the funds.

V. Purchasing Positions and/or Paying Other Compensation

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- B. Salaries or other compensation for duties or assignments which are *not* the responsibility of the School District (example lunchroom monitor, summer football coach, summer band director, ticket seller, ticket taker) may be paid from internal funds with monies collected to serve that purpose. Examples include:
 - 1. General Funds are to benefit the majority of the students; therefore, general funds may be used to pay for a lunchroom monitor.
 - 2. Revenue raised through football games and/or fundraisers is to be used to support the football program; therefore, these funds may be used to pay for summer coaching.
- C. Supplements for duties during the regular school year are considered required positions and may not be paid with internal funds.
- D. Reimbursing the Discretionary budget for a position such as Lunchroom Monitor:
 - 1. The position must first be purchased using Discretionary budget funds, either on the Salary Menu (MIS 3382) or through OASIS.
 - 2. After July 1, the school will send an internal funds check and Cash Refund/Transmittal Form (MIS 3218) to the Accounting and Financial Reporting Department.
 - 3. Attach a copy of the “Cash Refund/Transmittal Form” to the Check Requisition as backup.
 - 4. The funds will be budgeted to Purchased – Other Positions – Project 2051.
 - 5. When the school has expended the appropriate amount of money in the Discretionary budget, the Budgeting and Financial Services Department will transfer the expenditure to Project 2051 and refund the Discretionary reserves.
- E. Paying Other Compensation with Internal Funds:
 - 1. Submit the “Other Compensation Form” (MIS 3180) with the monthly payroll, paying the individual from Purchased – Other Positions – Project 2051. (See Sample: Other Compensation Form)
 - 2. Send an internal funds check and Cash Refund/Transmittal Form to the Accounting and Financial Reporting Department. (See Sample: Cash Refund/Transmittal Form)
 - 3. Attach a copy of the “Cash Refund/Transmittal Form” to the Check Requisition as backup.
 - 4. Be sure to include the District’s portion of Retirement (0210) and FICA/Medicare (0220) when paying other compensation.
- F. The current Retirement and FICA/Medicare rates may be found on the Payroll webpage, along with contracted hourly rates for teachers.
- G. Please do not send funds to pay for summer personnel or any positions for the new fiscal year until after July 1.

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Other Compensation Example:

Volleyball is paying a teacher, John Doe, \$30 for being a volleyball referee.

- Other Compensation (Object 0102) would be \$30 (1010.5100.0102.Center.2051)
- The check would be written for \$34.65 and attached to a Cash Refund/Transmittal Form with the following account strips:

1010.5100.0102.Center.2051	\$30.00	(Actual Pay)
1010.5100.0210.Center.2051	2.96	(Retirement at 9.85%)
1010.5100.0220.Center.2051	2.30	(FICA/Medicare at 7.65%)

Note: The Retirement and FICA/Medicare rates above are the school's/employer's portion. The individual will still be responsible for his/her personal taxes, including FICA/Medicare and income tax. The rates in the example are for the 2009-2010 fiscal year. *Consult the website for current rates.*

Sample: MIS 3180 – Other Compensation Form

SCHOOL DISTRICT OF OKALOOSA COUNTY		FINANCE DEPARTMENT			MIS 3180
OTHER COMPENSATION REPORT					Rev. 9/03
Activity Date:	<u>8/25/05</u>	Description:	<u>Volleyball Referee</u>		
Funding:					
<u>1010</u>	<u>7300</u>	<u>0102</u>	<u>0000</u>	<u>2051</u>	
Fund	Function	Object	Center	Project	
INSTRUCTIONS:					
♦ List only <i>one</i> entry per employee per activity.					
♦ Attach a <u>signed</u> Other Compensation Report Time Sheet (MIS 3475) for <i>each</i> employee listed.					
♦ Do not report substitutes on this form – all subs must be reported by school on a Substitute Time Report.					
EMPLOYEE NAME	SOCIAL SECURITY #	JOB ID	TIME (HRS)	TOTAL \$	
John Doe	123-45-6789	01		30.00	
Approved:					
_____ Signature of Principal/Department Head					
_____ Date					
FOR PAYROLL USE ONLY					
RUN # _____					
BATCH # _____					
DATE ENTERED _____					
INITIALS _____					

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Sample: MIS 3218 – Cash/Refund Transmittal Form

SCHOOL DISTRICT OF OKALOOSA COUNTY FINANCE DEPARTMENT CASH/REFUND TRANSMITTAL FORM					MIS 3218 Rev. 7/06
TO:	Finance Department		DATE:	8/15/06	
FROM:	Any School				
	(Name of School/Department)				
SUBJECT:	Monies Transmitted to Finance				
THIS COMPLETED FORM MUST ACCOMPANY ALL FUNDS SENT TO THE FINANCE OFFICE.					
	Total Amount of Check(s)	\$		34.65	
	Total Amount of Cash			0.00	
	Grand Total	\$		34.65	

Check No.	Amount	Fund	Function	Object	Center No.	Project
1234	30.00	1010	5100	0102	0000	2051
1234	2.35	1010	5100	0210	0000	2051
1234	2.30	1010	5100	0220	0000	2051

Please check the appropriate box and fill in the requested information:

Funds From Sources Other Than Internal Funds (Facility Usage, etc.)
 Purpose of Funds: _____

Internal Funds Check
 Purpose of Funds: Other Comp

If funds are for Payroll purposes, complete the following information:

Date(s)	Description of Activity	Name of Payee	Type*	Name of District Employee Requiring Substitute <i>(Complete for Type 'S')</i>
8/25/05	Volleyball Referee	John Doe	OC	

* S = Substitute, OC = Other Compensation, P = Position (Lunchroom Monitor or Summer Athletics/Band)

 (Signature of Principal/Department Head)

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VI. Sending Funds in Advance to Utilize a District Purchase Order or District Visa

- A. If a school needs to utilize a District Purchase Order or District Visa to make a purchase that will ultimately be funded by internal funds, and funds are not available in the budget, the school may send the funds to the District in advance.
- B. The internal account's sponsor shall complete a Check Requisition made payable to the Okaloosa County School District (OCSD).
- C. The bookkeeper shall send the funds and a Cash Transmittal Form to the Accounting & Financial Reporting Department. A copy of the Cash Transmittal Form shall be kept with the Check Requisition.
- D. The Budgeting & Financial Services Department will appropriate the funds to Project 8001 – Purchased – Schools – Other.
- E. The school may then issue a District Purchase Order or use the District Visa to make the purchase. Funding will be Project 8001.
- F. Once the purchase is made, the bookkeeper shall attach either a copy of the District Purchase Order or a copy of the invoice to the Check Requisition Form.

VII. Reimbursing the School's District Budget – District Purchase Order

- A. It is permissible to make internal purchases using a District Purchase Order and then reimburse the school's District budget as long as those purchases follow District guidelines.
- B. The internal account's sponsor shall complete a Check Requisition made payable to the Okaloosa County School District (OCSD).
- C. The bookkeeper shall attach a copy of the District Purchase Order as backup documentation.
- D. The internal funds check and a Cash Refund/Transmittal Form (MIS 3218) shall be submitted to the Accounting and Financial Reporting Department. A copy of the Cash Refund/Transmittal Form shall be kept with the completed Check Requisition.

VIII. Reimbursing the School's District Budget – District Visa

- A. It is permissible to make internal purchases using a District VISA card and then reimburse the school's District budget as long as those purchases follow District guidelines.
- B. The proper procedure is as follows:
 - 1. As each order is placed with the District Visa card, a copy of the order and a Check Requisition Form are to be given to the sponsor to complete and return to the bookkeeper. The payee will be Okaloosa County School District.
 - 2. Once the original invoice is received, the bookkeeper will make a copy of the invoice and attach the copy to the Check Requisition/Transfer Form.

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3. The Check Requisition/Transfer Form with a copy of the invoice will be placed in a Visa Reimbursement notebook or folder.
 4. The original invoice will be placed in the Visa notebook or folder for monthly reconciliation.
 5. Once the Visa is reconciled for the month, the bookkeeper will use all of the Check Requisition/Transfer Forms with attached invoice copies to write one check to the District. All invoice copies will be stamped “paid.”
 6. The bookkeeper will complete a Cash Transmittal Form (MIS 3218) to send the check to the District.
 7. The District Visa check reimbursement packet in the monthly folder will consist of:
 - a. Cash Transmittal Form (copy),
 - b. Copy of the Visa statement with items marked for reimbursement, and
 - c. Check Requisition/Transfer Forms and copies of invoices for all reimbursements.
- C. Per bookkeeper request, the Finance Department has also established an alternative procedure using a District Visa Payable trust account – 6.698.000:
1. As each order is placed with the District Visa card, a copy of the order and a Check Requisition/Transfer Form are to be given to the sponsor to complete and return to the bookkeeper. The payee will be District Visa Payable.
 2. Once the original invoice is received, the bookkeeper will make two copies of the invoice and attach both copies to the Check Requisition/Transfer Form.
 3. The original invoice will be placed in the Visa notebook or folder for monthly reconciliation.
 4. The Check Requisition/Transfer Form with the first copy of the invoice will be processed by the bookkeeper, and the copy of the invoice will be stamped “paid.” The original Check Requisition/Transfer Form with the first copy of the invoice will be filed in the monthly folder with Transfers.
 5. The bookkeeper will note the transfer number and date on the second copy of the invoice, stamp “paid,” and file it in the Visa Reimbursement notebook or folder.
 6. Once the Visa is reconciled for the month, the bookkeeper will complete a Check Requisition/Transfer Form showing payment from District Visa Payable to Okaloosa County School District. The principal will be the sponsor for this requisition.
 7. The bookkeeper will write the check to the District and send the check with a Cash Transmittal Form to the District.
 8. The Visa Reimbursement packet for the monthly folder will consist of:
 - a. Copy of the Cash Transmittal Form,
 - b. Copy of the Visa statement with items marked for reimbursement,

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- c. One Check Requisition/Transfer Form made payable to the District, and
- d. Copies of all invoices reimbursed with transfer number and date notated.

IX. Payments to Individuals for Services

- A. Payments to individuals, who are not employees of the District, for services such as story tellers, officials, etc. may be paid through internal accounts. Please note that substitutes are considered employees of the District.
- B. Purchasing should be consulted to determine if a Service Agreement is required.
- C. Personnel should be consulted in regard to fingerprinting.
- D. Once the Service Agreement, if applicable, is approved and an internal purchase order is issued, the service may commence.
- E. The vendor shall show proof of fingerprinting compliance, if applicable, when presenting himself/herself at the school to perform the services.
- F. Payment may not be made until after services are completed.
- G. When adding the vendor in the accounting software, be sure to enter the Federal Tax Identification Number. An individual's Federal Tax Identification Number is his/her Social Security Number.
- H. When writing the check, an "Invoice for Services Rendered Form" (MIS 3307) shall be completed, attached to the check, and signed by the principal.
- I. The "Invoice for Services Rendered Form" shall be signed by the individual when payment is received. The form shall then be returned to the bookkeeper to be attached to the Check Requisition Packet as an invoice/receipt.
- J. If the vendor provides a signed invoice which contains the information requested on the "Invoice for Services Rendered Form," the vendor invoice may take the place of the "Invoice for Services Rendered Form."
- K. All policies concerning insurance requirements and bid requirements apply to these payments.

X. Recognition or Achievement Awards

- A. Internal funds may be expended to provide:
 - 1. Recognition of service or contributions by persons or businesses; or
 - 2. Recognition of achievement by students, teachers or other employees.
- B. The following guidelines apply:
 - 1. All achievement awards to be given by student or school support organizations must have prior approval of the general membership of the organization or as set forth in

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- the by-laws of the organization. Examples of support organizations are booster clubs and PTOs.
2. No other school internal funds may be used to purchase any award, gift, or amenity except to recognize the following:
 - a. Instructional or Educational Support employee of the year
 - b. Retiring employees
 - c. Faculty and staff at the beginning of the school year (refreshments for a 'welcome back' breakfast, not gifts)
 - d. Student academic achievement
 - e. Student athletic achievement
 - f. Volunteers and business or community organizations performing a service to the school
 3. Awards are limited to plaques, certificates, or other items with monetary value of one hundred dollars (\$100.00) or less.
 4. No cash awards or payments may be made to or on behalf of any student or employee of the District.
 5. These provisions do not apply to student scholarships awards by student or school organizations.
 6. This section shall apply to all school support organizations.