



**SCHOOL DISTRICT OF OKALOOSA COUNTY  
TECHNICAL ASSISTANCE MEMORANDUM  
FINANCE**

---

FINANCE TAM: 2005-010  
CONTACT: Julie Perry, Accountant  
TELEPHONE: 833-7552

TO: All Principals  
FROM: Rita Scallan, Director - Finance  
DATE: November 10, 2004  
SUBJECT: Use of Sales Tax Exemption

A handwritten signature in blue ink that reads "Rita Scallan".

The purpose of this Technical Assistance Memorandum (TAM) is to clarify how the District's sales tax exemption certificate is allowed to be used. Sales tax rules were addressed in detail in TAM 2004-020 Bookkeeper Workshop Update. All TAMs have been posted to the Finance website for easy access.

Any purchase that is required to be sales tax exempt must be paid for with a District or School Internal Funds check. *Individuals may not purchase items with personal checks and/or cash and use the sales tax exempt certificate.* Sales tax exempt purchases must be made in one of the following ways:

- County Purchase Order (Paid with District check)
- School Internal Funds Purchase Order (Paid with School Internal Funds check)  
(See attached list of vendors and sample Internal Purchase Orders)
- District VISA (Paid with District check)
- School Internal Funds Check to Vendor (For the exact purchase amount)

If a vendor will not take VISA, County Purchase Orders, or School Internal Funds Purchase Orders, nor is it possible to obtain an exact cost, it *may* be possible to write a check to the vendor and receive change. The check must be written so that very little change is needed. The receipt would then be turned in to the bookkeeper, and any change received from the check would be re-deposited using a Monies Collected Form. This method should only be used as a last resort.

Reimbursements should be kept to a minimum. If a Petty Cash reimbursement is required, there is a \$50.00 limit. Individuals and sponsors requesting reimbursement for a purchase which includes sales tax will not be reimbursed sales tax if the purchase would have been tax exempt had it been made by the school. Examples include:

- Supplies – Tax Exempt – No reimbursement of sales tax allowed
- Awards/Incentives given away – Tax Exempt – No reimbursement of sales tax allowed
- Concession stand items for resale – Tax Required – Sales tax reimbursement is allowed

Should you require any further information, please do not hesitate to contact Julie Perry at 833-7552.

C: Superintendent  
Cabinet Members  
Bookkeepers

**VENDOR LIST - INTERNAL PURCHASE ORDERS**  
**As of November 10, 2004**

The following local vendors have accepted Internal Purchase Orders from various schools. Catalog vendors have accepted the Internal Purchase Orders, also. This list will be posted on the Finance website. Please e-mail any changes to Julie Perry so that the list may be kept up-to-date.

Fort Walton Beach Area:

Albertsons  
Color Center  
Connect with Flowers  
David Bowen Sporting Goods  
Desko  
DK's Dance  
Domino's Pizza  
Florists (All)  
Foley Marketing  
Gulf Coast Paper Products  
Heavenly Ham  
Hungry Howie's  
Kelley's IGA  
K-mart  
Learning Resources/Toy Magic  
Lowe's  
Office Depot  
Office Max  
Radio Shack  
Sam's Club  
Screenprint Design  
Target  
Trophy Center  
T-Shirt Connection

Crestview Area:

Consolidated Ace Hardware  
Crestview Plumbing and Hardware  
Crestview Wholesale Supply  
Crest Supply

Destin Area:

Publix

Niceville Area:

K-Mart  
Hardware Stores  
Kelley's Supervalue

6066

OKALOOSA COUNTY  
INTERNAL FUNDS  
CHOCTAWHATCHEE  
110 RACINE  
FORT WALTON BEACH, FL 32547  
PH: 850-833-3614/FAX: 850-833-3410

This purchase order was created by the school and is printed and numbered at the Print Shop. There is a white copy, yellow copy, and pink copy. (The lines beside #3 and #4 did not show up when scanned.)

PURCHASE PERMIT # No 03676

DATE: \_\_\_\_\_

VENDOR: \_\_\_\_\_  
Address: \_\_\_\_\_  
City: \_\_\_\_\_  
Phone: \_\_\_\_\_

VENDOR ACCOUNT NO.: \_\_\_\_\_

Vendor Instructions

1. \_\_\_\_\_ The PO# must appear on all correspondence referring to the order.
2. \_\_\_\_\_ Give purchaser an original invoice. We cannot pay from statement. The invoice must be attached to the pink copy of the purchase order requisition and returned to the bookkeeper.
3. \_\_\_\_\_ The purchase is for school use and is exempt from Florida Sales Tax. Our Sales Tax number is 56-02-018640-53C
4. \_\_\_\_\_ This purchase is not for school use or is a resaleable item and is subject to taxes applicable.

Description of Items

**INVOICE MUST BE ATTACHED TO PINK COPY AND RETURNED TO THE BOOKKEEPER**

Subtotal  
Discount  
Shipping  
Sales Tax  
Total

OFFICE USE ONLY
CLUB OR DEPARTMENT: _____
SPONSOR: _____
ACCOUNT NUMBER: _____
BOOKKEEPER: _____

WHITE: Vendor      YELLOW: Purchaser/Bookkeeper      PINK: Bookkeeper

**DAVIDSON MIDDLE SCHOOL**

6261 OLD BETHEL ROAD  
 CRESTVIEW, FLORIDA 32536  
 TAX EXEMPTION 56-02-018640-53C

(850) 683-7500

**PURCHASE  
ORDER**

1493

Order Date	Date Required	This No. must appear on all Packages, Bills of Lading Invoices, and Correspondence.
------------	---------------	---

TO:

- 
- 
- 

SHIP TO: (If other than above address)

- 
- 
- 

Requisition No.	Requisitioned By	Terms	Ship Via	FO.B.
<b>Quantity</b>	<b>Description</b>			<b>Unit Price</b>
	<div style="border: 2px solid black; padding: 10px; text-align: center;"> <p><b>This purchase order was ordered from The Drawing Board at 1-800-527-9530. The form is in triplicate. There is a place in the bottom left corner to mark whether or not tax is required.</b></p> </div>			<b>Amount</b>
<input type="checkbox"/> For Resale	<b>INSTRUCTIONS</b>			Authorized Signature
<input type="checkbox"/> Not For Resale	1 Please send _____ copy(s) of your invoice. 2 Notify us immediately if you are unable to ship as specified.			
<b>Tax Number</b>				

