



SCHOOL DISTRICT OF OKALOOSA COUNTY TECHNICAL ASSISTANCE MEMORANDUM FINANCE

FINANCE TAM: 2006-018
CONTACT: Julie Perry, Accountant
Internal Accounts
TELEPHONE: 833-7552

TO: All Principals
FROM: Rita Scallan, Director – Finance
DATE: January 11, 2006
SUBJECT: Internal Funds Bookkeepers Workshop Update

A handwritten signature in blue ink, reading "Rita Scallan".

Carr, Riggs, & Ingram, Certified Public Accountants, sponsored an Internal Funds School Bookkeepers' Workshop on November 17, 2005. For your information, please find attached the items that were discussed at this workshop.

I. Overview of Internal Funds Rules

New bookkeepers received an overview of internal funds rules. (See [Exhibit A](#))

II. Review of Audit Findings

Outside Support Organizations: A few schools have outside support organizations. Carr, Riggs, & Ingram sent a letter to these organizations informing them of the requirements that must be met in order to continue to keep their funds outside the internal accounts. These requirements include obtaining a yearly audit by a CPA. (See [Exhibit B](#))

Monthly Close-Out Procedures: Most bookkeepers wait until they receive their checking account statements to close the month. In this case, any checks written in the new month will be dated the last day of the previous month. This is permissible, but checks should only be written if absolutely necessary. Bookkeepers may wish to exercise monthly close-out procedures option #2. This option allows a bookkeeper to close the month immediately and continue to write checks and enter receipts for the new month. Details are included in TAM 2005-018. (See [Exhibit C](#))

Backup Documentation: The auditors found several instances of insufficient backup documentation for check requisitions. No check may be written without an original, itemized invoice or receipt. The invoice or receipt must include a description of the item(s) being purchased, quantity, prices, etc. Receipts must be signed. The auditors provided some examples of insufficient documentation. (See [Exhibit D](#))

Property Procedures: Property procedures were reviewed, and it was requested that a copy of the Property Acquisition/Transfer Form (MIS 2088) be placed with the check requisition. This will make it easy to verify that property has been reported. Also, all improvements to buildings, permanent items other than buildings, remodeling, or renovations should be placed on a District Purchase Order. A check may then be written from internal funds to reimburse the District for the expense. If funds are not available in the budget, internal funds may be sent to the District in advance. (See [Exhibit E](#))

Sending Funds to the District: The auditors found several checks written to the District which had no backup documentation other than a check requisition. A copy of the Cash/Refund Transmittal Form (MIS 3218) should be attached to the check requisition indicating why funds were sent to the District. Further backup, including screenprints of purchase order information, will provide details needed to verify that funds were used appropriately. (See [Exhibit F](#))

Purchasing Positions or Paying Other Compensation: Bookkeepers were reminded to use Purchased – Other Positions – Project 2051 whenever purchasing positions or paying other compensation with internal funds. (See [Exhibit G](#))

III. New Items for the FY 05-06 Audit

Personal Service Agreements: Personal Service Agreements will be included in the audit for fiscal year 2005-2006. Payment should not be made to individuals without an approved service agreement on file. The only exceptions are District employees – they will be paid other compensation through payroll rather than having a service agreement. Service agreements are required for any services of \$251 or more per year, accumulative. (See [Exhibit H](#))

Fingerprinting: Any vendor that comes onto campus when students are present must be fingerprinted by the District's Personnel Department. Please contact the Personnel Department for further information. The appropriate school personnel should confirm that the individual(s) presenting themselves at the school to work have been cleared by Personnel. Fingerprinting is not a finance issue and as such will not be a part of the internal audit.

Spot Audits: Beginning around the second week of January, Carr, Riggs, & Ingram will be conducting spot audits. Schools will be chosen at random and receive no prior notice. The auditors will review service agreements and any months' activity that has been closed. If the bookkeeper is not available, the backup should know where the completed records are located. These audits are intended to help schools identify any weaknesses prior to their actual audit. The spot audits will not affect a school's rating for fiscal year 2005-2006.

Analytical Comparison Worksheet: Instructions for preparing the Analytical Comparison Worksheet for elementary and middle or high schools were distributed. (See [Exhibit I](#))

Should you have any questions or require any further information about internal funds, please contact Julie Perry at 833-7552. Any questions on Personal Service Agreements should be directed to Rick Norris, Program Director – Purchasing, at 833-7668. Fingerprinting issues should be directed to Mike Foxworthy, Chief Officer- Human Resources, at 833-3131.

Attachments

C: Superintendent
Cabinet Members
Bookkeepers - Internal

Okaloosa County District School Board Internal Funds Bookkeeper Conference November 17, 2005

Authoritative Material

Red Book – Chapter 7 – State guidelines for School Internal Funds – available on-line at www.myfloridaeducation.com/febp/pdf/red7.pdf.

Okaloosa County School District – Internal Accounting Manual – Currently being updated. On-line information found at www.okaloosa.k12.fl.us/finance/Internal_Accts.htm. Please contact Julie Perry for questions and how tos.

The following items represent areas of audit significance we often focus on during our audit of internal funds. The items listed below which have been taken directly from the Okaloosa County School District Internal Accounting Manual include reference numbers. This does not constitute a complete list of all areas of audit interest.

Deposit of Money

Reference: 1.009 (2)

“All money collected must be deposited intact in the bank at a minimum any time more than \$500 is received.....In any event, funds collected must be deposited within five working days after receipt and on Fridays. No funds shall be held in the school over a weekend or holiday period.”

Money is much safer at a bank than at your school. Any internal fund money that is lost or stolen is the responsibility of the school.

Collection of Money

Reference: 1.009 (1)

“...Collections made outside of the school office, which exceed \$10 in the aggregate must be turned into the school office daily”

It isn't difficult for teachers to collect large sums of cash when receiving money for a large field trip or fundraiser. Students know when money is being collected and should never be given the opportunity to help themselves to cash left in a teacher's desk.

Reference: 1.120

“There are two options available for receipting of cash:

(1) The first option would require a drop safe be installed at schools where most deposits are dropped. Neither the bookkeeper nor witness should have the safe combination. Only the principal and not more than two backups should have the combination. Two people are

required to be present when the safe is opened and the money counted. One person should be the bookkeeper and the second person could be an employee or approved volunteer.

(2) The second option requires the person turning in the funds to wait for the bookkeeper to count the cash in his presence and issue a receipt at that time....”

As a bookkeeper, this is your greatest defense against accusations of theft. For instance, suppose a teacher collects money with the intention of dropping it in the drop safe on his or her way home. The teacher forgets to do so and misplaces the money but truly believes he or she did place the money in the drop safe. In this instance it is his or her word against yours. By having a witness when the safe is opened, you will have someone who can support your claim that the money was never put in the drop safe. The witness is there to protect you.

Open safe daily

- **Open safe daily** –To ensure that money is deposited timely, the safe is required to be opened daily. Even if the normal procedure at your school is to count with the money collector or you think you know anytime someone uses the lockbox, money could be placed in the lockbox without your knowledge. Open safe daily!!
- **Always use witness.** Should count money together.
- **New locking system.** All safes should now be accessible with a key and combination. The person with the combination should not have access to a key and vice versa.

Dating Monies Collected Forms

It is very important that dates on the MCFs properly reflect dates money was received by both the teacher and the bookkeeper. During the audit, we pay special attention to these dates to determine if there is a problem with money being held at the school. Make sure your teachers understand they are to date the MCFs the day they start receiving money. You should always date the MCF with the date you received it. If you believe a teacher is holding money in his or her classroom, discuss it with your Principal. You should NEVER encourage or allow a teacher to change the date on an MCF, nor should you change your date to match the teachers. By always using the date you received the money, you can never be incorrectly accused of making untimely deposits.

Monies Collected Form

Reference: 1.124

(4) “All Report of Monies Collected forms shall be prepared in INK and entries for an individual student shall be made in his presence. Erasures are not permitted on the form. Any erroneous information must be invalidated by lining through such information and entering the correct information above or below the erroneous information. If it should be necessary to void a Report of Monies Collected for any reason, the voided report should be turned in with the properly completed report which replaces it.”

As students generally do not receive receipts when they give their teachers money, the MCF often serves as the student’s only proof of payment. If pencil is used, the entry could be erased later and the money removed with no audit trail. By lining through a MCF entry and initialing it, the teacher is attesting that he or she DID NOT collect money from that student after all. Do not

allow the teachers to scribble through any entries. Encourage your teachers to provide a brief explanation any time an amount is written on a MCF and subsequently altered.

Checks and Invoices

Reference: 1.026

- (1) Stacks of blank checks must be stored in a secure location.
- (2) Voided checks should be marked "VOID" and the signature block removed. The school should retain voided checks.
- (3) Invoices will be marked "Paid" immediately upon making remittance.
- (4) Insofar as practicable, all checks should be printed using the computerized accounting system.
- (5) Disbursements must be made from original invoice only, except for petty cash reimbursements.
- (6) The school should take advantage of all available purchase discounts.

You should always lock up your blank checks when not in use. No one wants to have to explain to his principal why a student or school visitor was able to walk into the bookkeeper's office and walk out with blank checks.

Properly marking checks as "void" keeps the checks from accidentally being cashed or used for any other purpose.

Marking invoices as "Paid", and only paying from the original invoice makes life easier for you. In the daily confusion that surrounds your office, you could easily pay an invoice twice. Getting your money back isn't as easy.

Invoice payment

1. Verify invoice received is for your school.
2. Be sure to pay the correct invoice amount – Beware of multiple page invoices. Often times, the total on page two of an invoice includes the total from page one. Do not want to overpay.
3. Notice due dates of invoices. Want to pay on time so no late fee or interest is charged to the school.
4. Once payment has been made, stamp **all** invoices/receipts paid.
5. It is important to have each vendor listed only once in your *Manatee* system to avoid double payment. A vendor can be disabled when no longer used and deleted after one year of inactivity.

Negative account balances – Florida Statutes state that account balances should not be negative. The Okaloosa County Internal Accounting Manual allows for an account balance to be negative during the year (may have to incur expenses before money comes in). However, negative balances should be cleared up by end of year. A negative account balance at 6/30 may result in a drop in school ranking.

Unusual Circumstances – For any circumstance that you may encounter that you do not know how to handle, you should first contact Julie Perry for guidance/resolution. For those circumstances, document what happened and how it was handled.

Okaloosa County District School Board
Bookkeeper Conference
November 17, 2005

Outside Support Organizations

Section 1.011(2) of the accounting manual states, "Organizations that maintain accounts outside of the school internal fund shall meet the following requirements:

- a) **Maintain separate tax identification number and bank account.**
- b) **Adopt by-laws which shall be approved by the school principal. By-laws must include provision for an annual audit of funds.**
- c) **Provide monthly financial reports to the school principal. The format shall be prescribed by the principal and, at a minimum, must provide a detail of revenue and expenses.**
- d) **Annually provide the principal a copy of the organization audit."**

We believe an "organization audit" is:

- **performed in accordance with generally accepted auditing standards, and is consistent with *The Financial and Program Cost Accounting and Reporting for Florida Schools Manual* ("Red Book") and the Okaloosa County School District Internal Accounting Manual.**
- **prepared by a CPA licensed in the State of Florida and delivered to the Principal within 120 days of the fiscal year end.**



SCHOOL DISTRICT OF OKALOOSA COUNTY TECHNICAL ASSISTANCE MEMORANDUM FINANCE

FINANCE TAM: 2005-018
CONTACT: Julie Perry
Budgeting & Financial Services
TELEPHONE: 833-7552

TO: All Internal Bookkeepers
FROM: Rita Scallan, Director - Finance
DATE: May 16, 2005
SUBJECT: Manatee Month-End Procedures - Revised

A handwritten signature in cursive script, appearing to read "Rita Scallan", is written over the "FROM:" line.

During the last few months, the Manatee month-end procedures have been slightly revised. This memo provides step-by-step instructions for your convenience. The procedures have been broken into two options:

- Option 1 – Closing the month AFTER reconciling the bank statement
- Option 2 – Closing the month BEFORE reconciling the bank statement

If you choose Option 1, you will neither write checks nor enter receipts until the bank statement is received and the month is closed. Should it be absolutely necessary, a check may be written dated the last day of the month awaiting closure. It is best not to force the software to date a check in the new month. (Please note: Option 1 must be used when closing the month of June.)

If you choose Option 2, you will close the month right away and continue entering deposits and writing checks. Once the bank statement is received, the reconciliations will be performed.

Regardless of which option is chosen, please submit documentation to Julie Perry in Finance per the attached 'Monthly Reports Checklist' (Attachment A). Please be sure that the package is received in Finance no later than the 20th of each month.

Any reports printed by Manatee but not submitted to Finance will be kept at the school.

Option 1 – Closing the Month AFTER Reconciling the Bank Statement

Prior to closing the month:

- ♦ Verify that all posting is complete.
- ♦ Verify that the checking account bank statement has been reviewed, evidenced by the completion of the 'Monthly Bank Statement Review.' (Attachment B)
- ♦ Reconcile the checking account bank statement using Manatee. The new version of Manatee only performs 'proof of cash' reconciliations. (See the Manatee manual for detailed instructions.)
- ♦ All savings accounts, including SBA, MMDAs, CDs, should be reconciled to the bank statements. This should be done through Manatee reconciliation procedures by specifying a different \$ account each time.
- ♦ If the SBA statement is received after closing the month, make interest adjustments as needed. The 'batch date' cannot be changed, but the 'bank date' will need to be the last day of the month you are reconciling. When running the reconciliation, be sure to use the correct dates.

Closing the month:

- ♦ Be sure to have plenty of paper in the printer.
- ♦ Execute the Month-End Macro by selecting "Ctrl M."
- ♦ The computer will make one backup and print several reports.
- ♦ Print a General Ledger/Monthly Statement for each account's sponsor/teacher:
 - From the Opening Menu select Reports, General Accounts, General Ledger, beginning and ending account numbers not including \$ accounts, accounting period, and page breaks between accounts.
- ♦ Do not print an additional Principal's Monthly Report without rolling up accounts; the report that prints automatically is all that is required.
- ♦ E-mail Manatee files to Julie Perry in Finance and save a copy of the files on your computer. (See Attachment C – 'How to Archive Monthly Manatee Files.')
- ♦ Submit reports to Principal for review and signature.

Option 2 – Closing the Month BEFORE Reconciling the Bank Statement

Prior to closing the month:

- ♦ Be sure all deposits are entered.
- ♦ Verify that all posting is complete.

Closing the month:

- ♦ Be sure to have plenty of paper in the printer.
- ♦ Execute the Month-End Macro by selecting "Ctrl M."
- ♦ The computer will make one backup and print several reports.
- ♦ Print a General Ledger/Monthly Statement for each account's sponsor/teacher:
 - From the Opening Menu select Reports, General Accounts, General Ledger, beginning and ending account numbers not including \$ accounts, accounting period, and page breaks between accounts.
- ♦ E-mail Manatee files to Julie Perry in Finance and save a copy of the files on your computer. (See Attachment C – 'How to Archive Monthly Manatee Files.')
- ♦ Do not print an additional Principal's Monthly Report without rolling up accounts; the report that prints automatically is all that is required.

At this point, checks and deposits may be entered in the new month. When the bank statement is received, the reconciliation process will need to be completed.

Completing the reconciliation process:

- ♦ Verify that the checking account bank statement has been reviewed, evidenced by the completion of the 'Monthly Bank Statement Review.' (Attachment B)
- ♦ Make interest adjustments as needed. The 'batch date' cannot be changed, but the 'bank date' will need to be the last day of the month you are reconciling.
- ♦ Reconcile the checking account bank statement using Manatee. Be sure to use the correct dates on the reconciliation screen. The new version of Manatee only performs 'proof of cash' reconciliations. (See the Manatee manual for detailed instructions.)
- ♦ All savings accounts, including SBA, MMDAs, CDs, should be reconciled to the bank statements. This should be done through Manatee reconciliation procedures by specifying a different \$ account each time.
- ♦ Submit reports to Principal for review and signature.

Should you have any questions, please contact Julie Perry at 833-7552.

cc: School Principals
Assistant Superintendents

**Okaloosa County School District
Internal Funds – Submission of Monthly Reports
Cover Sheet/Check List**

School: _____

Month/Year: _____

PLEASE SUBMIT DOCUMENTATION IN THE FOLLOWING ORDER. PAPERWORK SHOULD ARRIVE IN THE FINANCE OFFICE NO LATER THAN THE 20TH OF EACH MONTH.

- ☐ **Principal's Monthly Financial Report on Internal Funds**
(This will be the first report run by Manatee; the sub-accounts are "rolled up" into the main accounts.)
- ☐ **Bank Reconciliation Proof of Cash – Checking Account**
(If there are any "Unreconciled Items," the balance in the far right-hand column must be zero.)
- ☐ **List of Outstanding Deposits**
- ☐ **List of Outstanding Checks**
- ☐ **List of Cleared Checks**
- ☐ **Copy of Bank Statement – Checking Account**
- ☐ **Monthly Bank Statement Review – Checking Account**
- ☐ **Bank Reconciliation Proof of Cash – SBA Account**
- ☐ **Copy of SBA Statement – SBA Account**
- ☐ **Bank Reconciliation Proof of Cash – Other Accounts**
- ☐ **Copy of Bank Statement – Other Accounts**
- ☐ **Transfers Journal**
- ☐ **Adjustments Journal**
- ☐ **Ticket Inventory Ledger (only those active during the month)**
- ☐ **General Ledger – All Accounts**
- ☐ **Files E-Mailed**

Comments or additional information:

**Okaloosa County School District
Monthly Bank Statement Review – Checking Account**

School: _____

Month/Year: _____

When reviewing the bank statement, please pay special attention to the items on this list. Check each box as you review the statement.

- ☐ A. There should be no checks made payable to "Cash." If there are, this is an audit concern and should be noted below.
- ☐ B. There should be no checks made payable to the bookkeeper other than for reimbursement and imprest fund. It is recommended that change funds be made payable to the individual responsible for the change. Using vendor names such as "bookkeeper – reimbursement" and "bookkeeper – imprest fund" make these items easy to identify. If you have a concern, please note below.
- ☐ C. If you notice several checks made payable to an unfamiliar vendor, this may be an audit concern. For further investigation, note the name of the vendor below.
- ☐ D. If you see a check for an unusually large amount and are concerned as to whether or not it is legitimate, note the check number below.
- ☐ E. All checks should be signed by two authorized check signers. If any checks are signed by only one person or unsigned, please note the numbers below.

Notes:

Reviewed By:

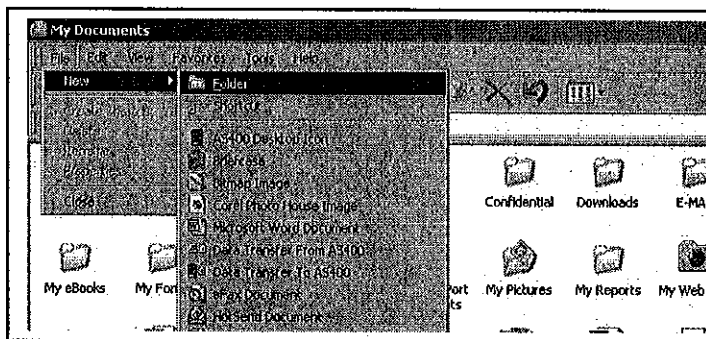
Date:

How to Archive Monthly Manatee Files & Send Files to Finance

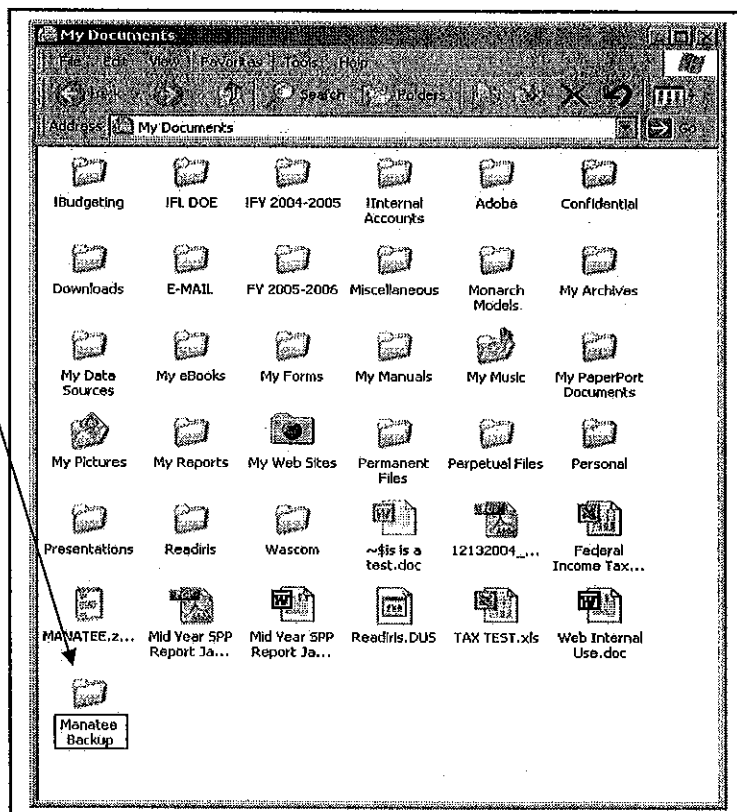
In the past, the Manatee month-end backup was archived on 3.5" floppy disks. The new Manatee is backed up on the server; therefore, it will be necessary to copy the files from the server to a folder on the bookkeeper's hard drive. This folder is in lieu of the 3.5" floppy disks.

Create Folders on the Bookkeeper's Computer:

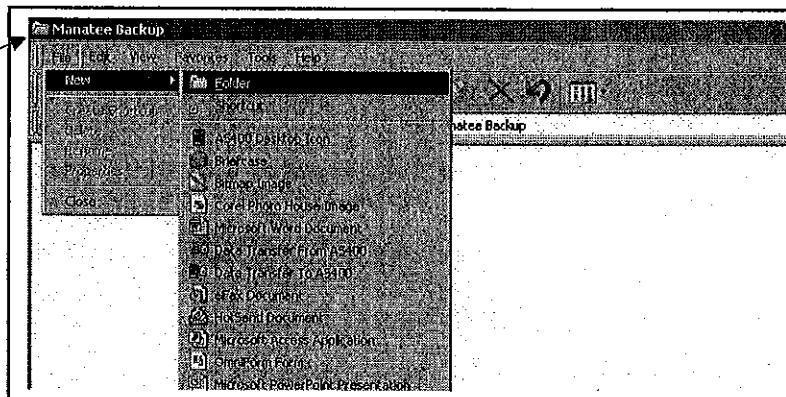
- 1) Double-Click 'My Documents'
- 2) Click 'File' -- 'New' -- 'Folder'



- 3) A new folder will appear, probably at the bottom.
- 4) Name the folder 'Manatee Backup.'
(This will only need to be done once. All monthly folders will be placed in this folder.)

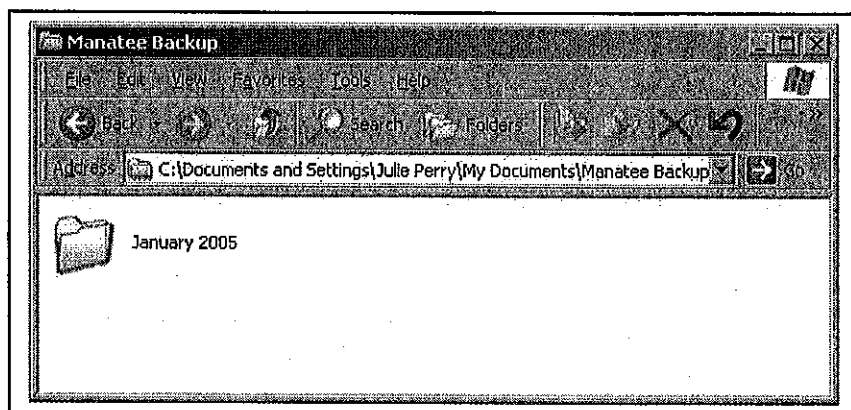


- 5) Double-Click 'Manatee Backup' to open the folder (Notice that once you open a folder, its name appears at the top.)

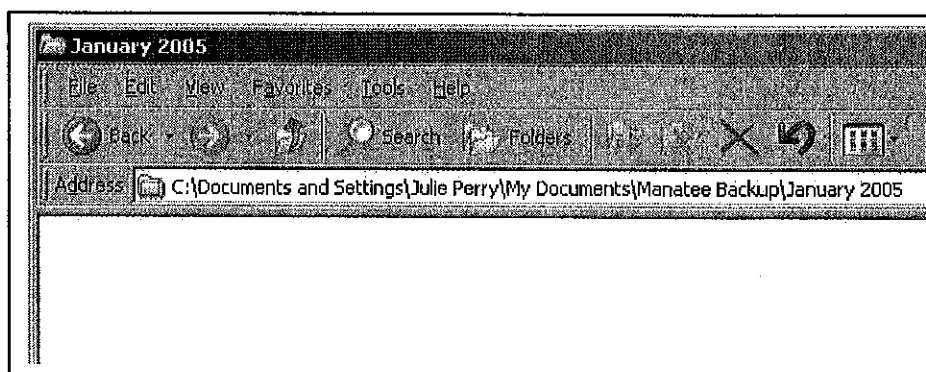


- 6) Click 'File' – 'New' – 'Folder'

- 7) Name the new folder the month and year, for example 'January 2005'
(You will place a new folder for each month in the Manatee Backup folder.)

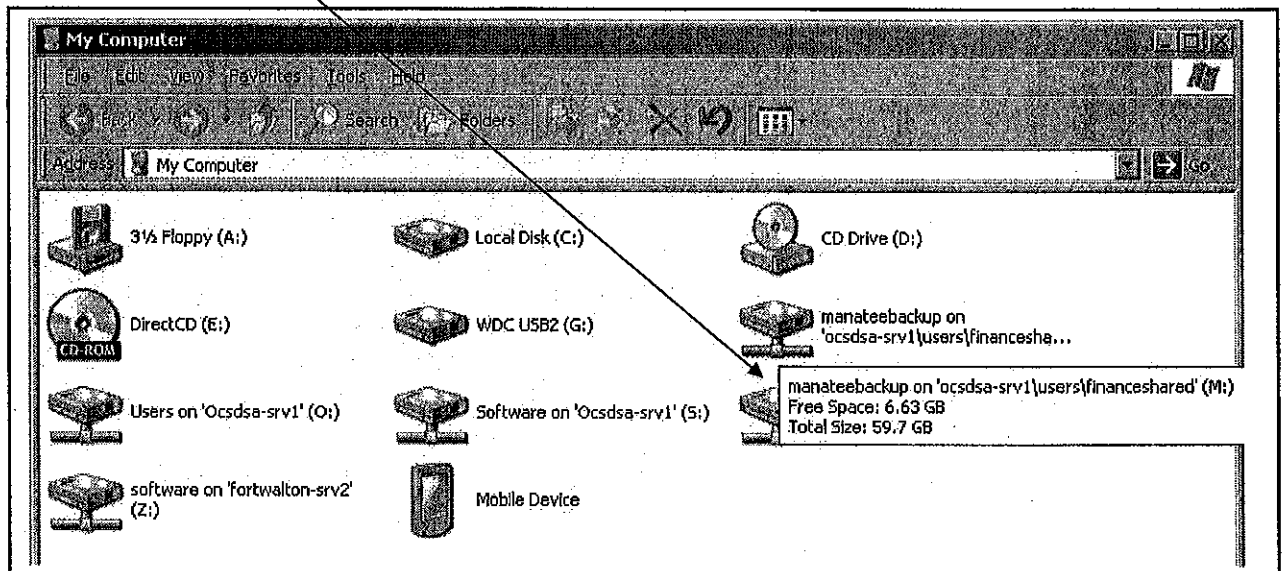


- 8) Double-Click the 'January 2005' folder to open it

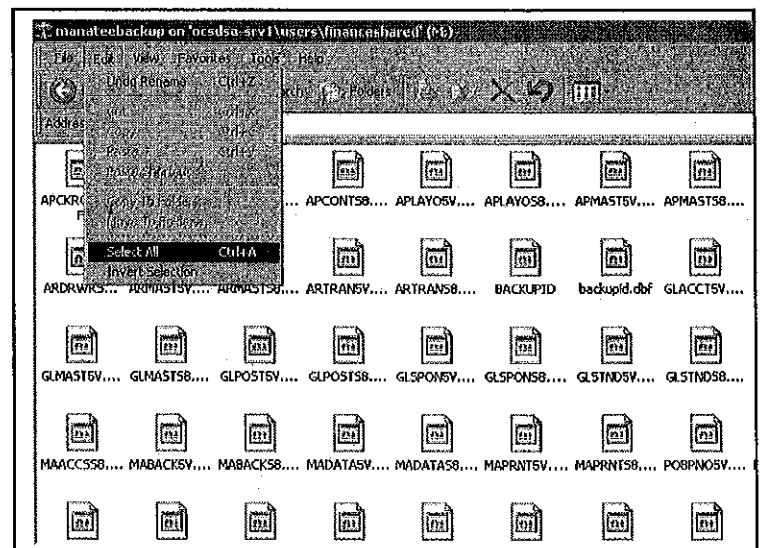


Copy the Manatee Files from the Server Backup to the Bookkeeper's Computer:

- 1) Double-Click "My Computer"
- 2) Double-Click the drive you used to back-up the month. (If needed, the drive letter can be verified by placing the cursor over the drive; this will make the entire title appear, including the drive letter (M:).)

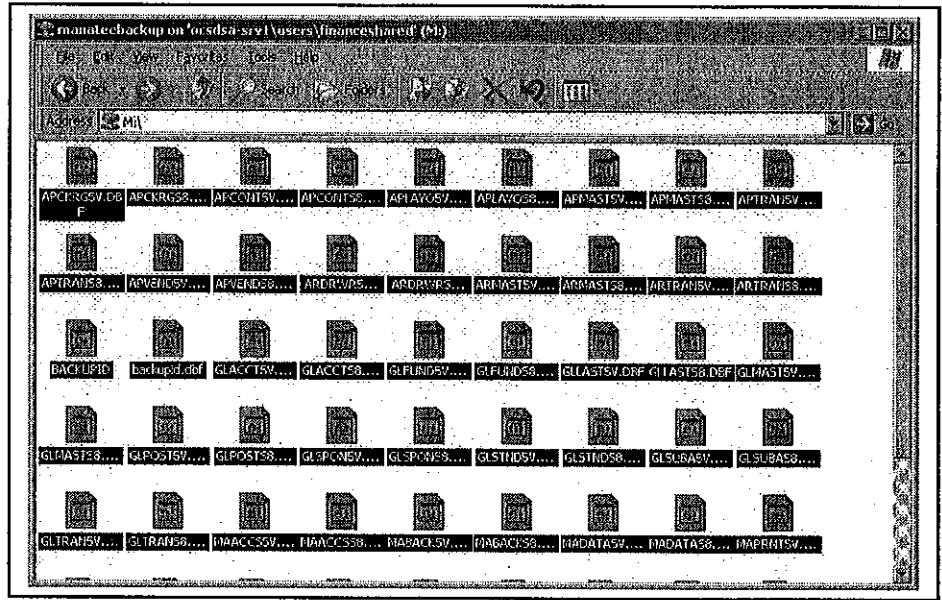


- 3) After double-clicking, the drive will open to reveal several Manatee files.
- 4) Click 'Edit' and 'Select All'



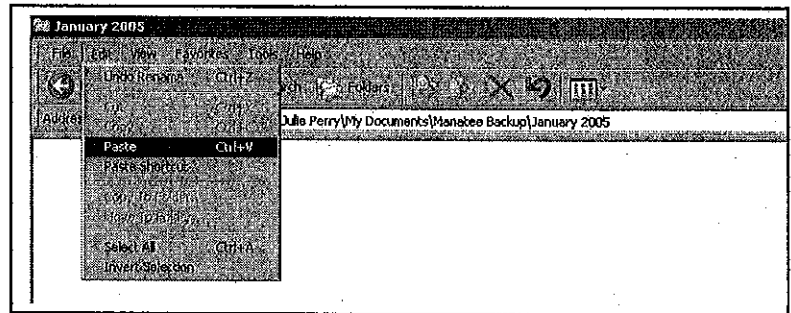
5) All files will then be highlighted.

6) Click 'Edit' and 'Copy'

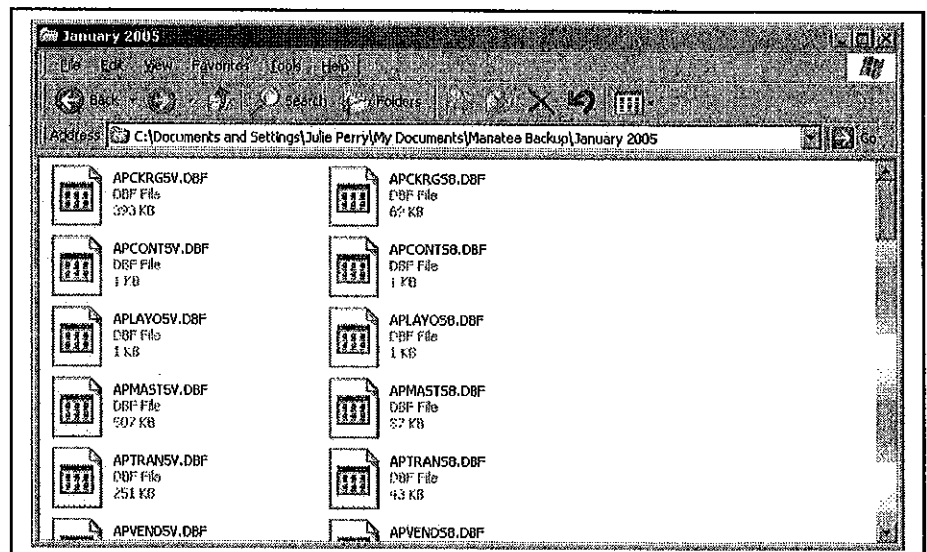


7) Go to the folder on the bookkeeper's hard drive (In this example, January 2005.)

8) Click 'Edit' and 'Paste'



9) Files will appear in the folder on the bookkeeper's hard drive



Send the files to Finance:

Instead of sending a disk with your reports, you will e-mail the files to Finance.

- 1) Open new e-mail message to Julie Perry
- 2) Follow directions 1 - 6 under "Copy the Manatee Files from the Server Backup to the Bookkeeper's Computer"
- 3) Go to the e-mail, click in the body, and click 'Edit' and 'Paste'
- 4) The files should be attached – send and you're done!

SCHOOL DISTRICT OF OKALOOSA COUNTY
CHECK REQUISITION/TRANSFER FORM

DEPT. NAME	Child Care Activity Fees	DATE	6/28/05
PAYABLE TO	Sam's Club		
ADDRESS			
AMOUNT	655.55		
FOR	Supplies		

APPROVAL SIGNATURES

SPONSOR		TREASURER	
BOOKKEEPER	Bookkeeper	PRINCIPAL	Principal

FOR SCHOOL BOOKKEEPER USE ONLY

DEPARTMENT	TARGET	FUNCTION	OBJECT	AMOUNT	
6. 619		9800	510	655.55	
		9800			
		9800			
REQ. NO.		CHECK NO.	7955	DATE ISSUED	6/28/05

PREPARE THIS FORM IN DUPLICATE - BOTH COPIES TO THE SCHOOL BOOKKEEPER WHO WILL RETURN DUPLICATE

100070 KUDUS 30CT	19.44 N
4 @ 7.48	
628571 RK TREATS	29.92 N
386347 FRITOREG50	9.68 N
2 @ 8.63	
626270 POTATO SKINS	17.26 N
386340 CHEETSCR50CT	9.68 N
386333 LAYSREG50CT	9.68 N
386326 DORITO NACHO	9.68 N
386361 LAYSKCH50CT	9.68 N
2 @ 9.68	
386368 COOLRANC50CT	19.26 N
4 @ 6.83	
641614 HERSYASTMINI	27.32 E
2 @ 31.88	
20026 FILM 4PK 600	63.76 E
3 @ 8.86	
196536 DRUMSTICK	26.58 E
3 @ 8.73	
61548 SNICKERS	26.19 E
2 @ 8.77	
699918 VARIETY PAK	17.54 E
2 @ 14.83	
429539 BEEF PATTIES	29.66 N
32881 BRATWURST 3#	7.13 N
SUSPEND ITEMS COMPLETE	
SUBTOTAL	636.29
TOTAL	636.29
CHECK TEND	655.55
CHANGE DUE	19.26

OK # 7955

PAID

7955 6/28/05

ITEMS SOLD 78

TC# 9242 1478 8234 2569 0099 1



We Are Open On The 4th Of July!
06/29/05 13:19:22

SCHOOL DISTRICT OF OKALOOSA COUNTY
CHECK REQUISITION/TRANSFER FORM

DEPT. NAME	Electronics	DATE	11/8/04
PAYABLE TO	Weesco		
ADDRESS	Po Box 875 Valparaiso, FL 32580		
AMOUNT	\$1,552.42 \$1430.22		
FOR	Sound System		

APPROVAL SIGNATURES

SPONSOR	Account Sponsor	TREASURER	
BOOKKEEPER	Bookkeeper	PRINCIPAL	

FOR SCHOOL BOOKKEEPER USE ONLY

DEPARTMENT	TARGET	FUNCTION	OBJECT	AMOUNT
4.401.40		9800	0510	\$1,552.42
		9800		
		9800		

REQ. NO.		CHECK NO.	7689	DATE ISSUED	11/15/04
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PREPARE THIS FORM IN DUPLICATE - BOTH COPIES TO THE SCHOOL BOOKKEEPER WHO WILL RETURN DUPLICATE

1	M25	w/ Neutrik Connectors Microphone Cable, 25ft, Custom Built	17.00	17.00
1	WP1-2QWS	w/ Neutrik Connectors Dual Locking 1/4in Phone Plug	25.00	25.00
1	Cables	Wall Plate & Back Box Lot of XLR, 1/4 in Audio Cables	120.00	120.00
1	ExtCord	for Sound System, Custom Built Heavy Duty 15ft Extension Cord	15.00	15.00
3	Cable	Audio Adapter Cable, Custom Built	5.50	16.50
1	DSP1124P	Behringer Feedback Destroyer PRO SERNO: L0357491124	119.00	119.00
1	SR431QXV	DoD 31 Band Equalizer Single channel (Equalizer Unit deleted and DSP1124P installed in its place)	-99.00	-99.00
20	Labor	Installation of Multipurpose Room Sound System, Repair of present Equipment & Cables, System Setup and Training	40.00	800.00
		Sales Tax	6.00%	0.00

Thank you for your business. It is our pleasure to serve you!

Total

\$1,430.22

~~\$1,552.42~~

PAID

CHECK NO. DATE

Dear Bookkeeper,

Please make a check for \$1000 to the Gulf Breeze Zoo so I can take the kiddies on a field trip. I need to mail the check tonight. Here is the vendor information:

Attn: Amelia Bedelia
Gulf Breeze Zoo Field Trip Dept.
12345 Highway 98 W
Gulf Breeze, FL 33333

Sincerely,

Field Trip Sponsor

Receipt

Date 16 Nov. 19__

No. **31050**

RECEIVED FROM

Amelia Bedelia

\$1,000⁰⁰

one thousand dollars

DOLLARS

☐ FOR RENT

☒ FOR

field trip

FROM

TO

ACCOUNT		
PAYMENT		
BALANCE DUE		

☐

cash

☒

check

☐

money
order

BY

Ck # 1234

Gulf Breeze Zoo

\$417.50

CASH DISBURSEMENTS JOURNAL

From 03/18/05 to 03/23/05

Cash AC	Ck Numbr	Ck	Date	Vendor	Vendor Name	Invoice Number	Account	Code	Description	Amount	Check Total
0010.00	7811	03/18/05	ALFORD	ALFORD HAULING INC	61085	9 0901.00	0510		LOAD OF SAND	300.00	
						6 0619.00	0510		LOAD OF SAND	300.00	
						5 0514.00	0510		LOAD OF SAND	300.00	
						Invoice Total ==>				900.00	900.00
0010.00	7812	03/18/05	MIT	KARI MITCHELL	031805	5 0520.00	0510		HEAD LICE SUP	52.05	52.05
0010.00	7813	03/23/05	GLAZE	GLAZE COMMUNICATIO	03314	9 0901.00	0632		CONTRACTOR SE	1,690.00	1,690.00
0010.00	7814	03/23/05	PEND	BARBARA PENDERGRAF	031705	4 0401.20	0510		TALENT SHOW D	92.26	92.26
0010.00	7815	03/23/05	HOW	HOWELL & ASSOCIATE	03-314	9 0901.00	0632		CONTRACTOR SE	1,690.00	1,690.00
Total Cash Disbursments ==>											4,424.31

November 16, 2005

Got \$500 for Boston Butts

Minerva McDonegal
5th Grade Teacher
Okaloosa Elementary School

**Property Procedures
School District of Okaloosa County
November 2005**

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I. Inventories and Property Records

The Superintendent shall maintain an adequate and accurate record of all tangible personal property of the District. The record shall indicate the date of acquisition, the fund from which purchased, identification number, and property record number and shall be consistent with all requirements of Florida Statutes and the Rules of the Auditor General.

All property that has a value or cost equal to or exceeding \$1,000.00 shall be listed on the District property control records. Value or cost includes shipping and installation. Property includes those items coded to Object 0621 – Audio Visual Equipment, Object 0641 – Furniture and/or Equipment, Object 0643 – Computer Hardware, and Object 0691 – Computer Software.

Property inventories shall be performed annually by a contracted inventory company. The school will be advised by letter of the scheduled date and time of its inventory. Finance - Accounting Operations shall report any missing property to the School Board with an explanation by the Principal for the loss. This explanation shall be on school letterhead.

An incoming Principal and the contracted inventory company shall take an inventory of all school equipment listed on the property control records. This inventory shall be checked against the last inventory taken and a report shall be filed with Finance - Accounting Operations. Any missing property shall be reported to the School Board as noted above.

II. Buildings and Other Permanent Improvements

All improvements to buildings, permanent items other than buildings, remodeling, or renovations shall be placed on a District purchase order. Examples include adding internet drops to a room and playground equipment that is permanently attached by concrete. Should a school wish to pay for these items with internal funds, it may send a check to the District to reimburse the expenditure. If funds are not available in the budget, internal funds may be sent to the District in advance. This method will insure that District records are complete.

III. Property Purchases Through District Purchase Orders

Property valued at \$1,000.00 or more that has been purchased with a District Purchase Order shall be placed on the school inventory by Finance - Accounting Operations.

IV. Property Purchases Through Internal Accounts

When property valued at \$1,000.00 or more is purchased with internal funds, the school Principal is responsible for reporting this purchase to Finance - Accounting Operations on the Property Acquisition/Transfer Form (MIS 2088). (See Exhibit A)

- The original MIS 2088, a copy of the invoice or receipt, and a copy of the Check Requisition Form shall be submitted to Finance - Accounting Operations.
- A copy of MIS 2088 shall be attached to the original check requisition.
- A copy of all documentation shall be maintained in a property file at the school.

Upgrades are those items valued at \$250.00 or more which increase the value of equipment, not just maintain or repair it. If the equipment being upgraded has a property number, the upgrade shall be reported to Finance – Accounting Operations on the Property Acquisition/Transfer Form (MIS 2088). The property number of the equipment being upgraded shall be included on the purchase order and/or Check Requisition. The object code shall be the same as that of the original property purchase. Finance - Accounting Operations shall then adjust the cost of the original equipment to include the upgrade.

V. Property Donations

When property valued at \$1,000.00 or more is donated to the school, the school Principal shall request permission to accept the donation.

- According to IRS regulations, the person donating the property assigns the value of the donation; therefore, the Principal or his/her designee shall request a letter from the person or organization donating the property stating the fair market value of the donation.
- The Principal shall write a letter to the Superintendent requesting School Board approval to accept the donation. The letter shall include the purpose of the donation, donor, the property being donated, and an approximate value of the donation.
- If the donor wishes to remain anonymous, state this in the letter to the Superintendent. A separate memo that includes the anonymous donor's name shall be sent to the Finance Budgeting Department.
- The Superintendent will indicate his/her approval by initialing the donation letter and forwarding the letter to the Chief Financial Officer.
- The Chief Financial Officer shall place the donation on the School Board Agenda for approval at the next regularly scheduled School Board meeting.

Once the donation is approved, the Principal shall report the property to Finance - Accounting Operations on the Property Acquisition/Transfer Form (MIS 2088).

- The original MIS 2088, a copy of the letter from the person or organization making the donation, and a copy of the letter requesting permission to accept the donation shall be submitted to Finance - Accounting Operations.
- A copy of this documentation shall also be maintained in a property file at the school.

VI. Property Moved Temporarily Off-Campus

If a piece of property is taken off-site for any reason, including repairs, an Off-Site Property Assignment Form (MIS 2087) shall be completed. (See Exhibit B) This form shall be kept in a pending file until the property is returned. Once returned, the form shall be kept in a property file at the school. The property should not be borrowed or out for repairs for more than 30 days.

Items frequently removed from campus, such as musical instruments, must be assigned to specific students, school personnel, or other authorized individuals. Property shall not be removed from campus until the property identifying number has been affixed by Finance - Accounting Operations. An Off-Site Property Assignment Form (MIS 2087) shall be completed and kept in a pending file. When the property has been returned, it shall be inspected and the MIS 2087 form shall be marked to show the date of return. All such inventory items must be returned to the assigned school for the school's annual physical inventory conducted by the contracted inventory company.

VII. Deletions from Property Accounting Records

The Okaloosa County School Board shall approve the disposal of any and all controlled property of the School District of Okaloosa County prior to its actual disposal in accordance with Florida Statute. The Superintendent shall recommend the method of disposal that is in the best financial interest of the School District.

Surplus Property is tangible personal property which is determined to be fully exhausted, damaged, or nonessential for school purposes. Regardless of the value, all surplus property shall be picked up by or turned into Surplus Property. The school shall contact Surplus Property for items to be picked up for disposal. When items are picked up, Surplus Property personnel will list all items to be removed on the Surplus Property Pickup form (MIS 2040). (See Exhibit C) This form shall be signed by the person picking up the property for Surplus Property and a representative of the school. A copy of the completed form shall be kept in the property file at the school. Finance - Accounting Operations shall seek School Board approval to surplus the property. Once approval is received, Finance - Accounting Operations shall transfer all units to surplus and remove all units from the school inventory. The Surplus Property Pickup form is only available through Surplus Property personnel.

Stolen, Misplaced, or Damaged Property shall be reported to the Risk Management Department. In addition, a copy of the police report or fire marshall's report shall be sent to Finance - Accounting Operations along with the Property Acquisition/Transfer form (MIS 2088). A report from a School Resource Officer does not qualify as a police report. A copy of all documentation will be maintained in the property file at the school. Finance - Accounting Operations shall request School Board approval to remove the property from inventory. When Board approval is received, Finance - Accounting Operations shall remove the property from the school inventory.

Traded Property requires a purchase order, invoice, or other method that clearly shows the property traded, its property number, trade-in value, and the property purchased with the trade. If the trade is accomplished via a District purchase order,

the property tag shall be removed from the trade-in item and attached to the green copy of the purchase order. If the trade-in is accomplished through internal funds, the Property Acquisition/Transfer form (MIS 2088) shall be completed and sent to Finance - Accounting Operations. The property tag from the trade-in item shall be attached to MIS 2088. MIS 2088, a copy of the invoice, and a copy of the Check Requisition will be forwarded to Finance - Accounting Operations. Finance - Accounting Operations will remove the old property and add the new property to the school inventory.

Cannibalized Property is property whose parts may be used to repair another unit of property. When the property to be cannibalized has a property number, School Board approval must be obtained before proceeding with the repair. The Principal shall submit a memorandum to Finance - Accounting Operations providing all pertinent information, including which property is to be cannibalized and which property is to be repaired. School Board approval shall be sought by Finance - Accounting Operations. When approval is received, Finance - Accounting Operations shall notify the school the property may be cannibalized. Finance - Accounting Operations shall remove the cannibalized property from the school inventory.

VIII. Property and Equipment - Alterations

In the event it becomes necessary to change, alter, or attach permanent fixtures to school property, or utilize more than the ordinary amount of utilities, approval shall be obtained from the School Maintenance Department.

THE SCHOOL DISTRICT OF OKALOOSA COUNTY
PROPERTY CONTROL
PROPERTY ACQUISITION/TRANSFER FORM

USE THIS FORM FOR:

1. INTERNAL ACQUISITIONS OR DONATIONS:

FIXED ASSETS VALUED AT \$1,000.00 OR MORE DONATED TO THE SCHOOL DISTRICT OR PURCHASED FROM MONIES OTHER THAN PURCHASE ORDERS (ITEMS PURCHASED BY BOOSTER CLUBS, INTERNAL FUNDS, PTO'S OR OTHER GROUPS) MUST BE REPORTED TO PROPERTY CONTROL BY COMPLETING THE REQUESTED INFORMATION. PLEASE USE ONE LINE PER ITEM. FOR DONATED ITEMS, ATTACH A COPY OF THE LETTER FROM DONOR STATING VALUE OF ITEM. FOR INTERNAL PURCHASE, ATTACH A COPY OF THE INVOICE. **PLEASE INDICATE HOW ACQUIRED:** _____

2. TRANSFERS FROM ONE SCHOOL DISTRICT SITE TO A DIFFERENT SCHOOL DISTRICT SITE:

FIXED ASSETS APPEARING ON ONE LOCATION'S INVENTORY RECORDS CAN ONLY BE TRANSFERRED TO DIFFERENT LOCATION IF A FULL DESCRIPTION PLUS THE PROPERTY NUMBER ALONG WITH SIGNATURES FROM THE TRANSFERRING AND RECEIVING LOCATIONS ARE INCLUDED ON THE REQUEST.

3. SPECIAL CIRCUMSTANCES:

- A. IF A SCHOOL DISTRICT SITE WISHES TO **CANNIBALIZE** AN ITEM, SUBMIT A LETTER ON THE LETTERHEAD LISTING THE PROPERTY AND A DESCRIPTION OF THE ITEM, DO NOT CANNIBALIZE THE ITEM UNTIL BOARD APPROVAL IS RECEIVED.
B. FOR **STOLEN, VANDALIZED, FIRE** OR OTHERWISE DAMAGED ITEMS, SUBMIT A LETTER ON LETTERHEAD REQUESTING REMOVAL FROM INVENTORY ALONG WITH A COPY OF THE POLICE REPORT. ANY REMAINS SHOULD BE PICKED UP BY SURPLUS FOR DISPOSAL.

THE FOLLOWING LISTED PROPERTY IS BEING _____ ACQUIRED _____ TRANSFERRED

SCHOOL/DEPT FROM:	PROPERTY #	SERIAL #	DESCRIPTION	COST/VALUE	SCHOOL/DEPT TO:	ROOM

ACQUIRED/TRANSFERRED BY: _____ NAME/TITLE: _____ DATE: _____

TRANSFERRED TO: _____ NAME/TITLE: _____ DATE: _____

DO NOT USE THIS FORM FOR SURPLUS PROPERTY.

Exhibit B: MIS 2087 Off-Site Property Assignment Form

**THE SCHOOL DISTRICT OF OKALOOSA COUNTY
PROPERTY CONTROL
OFF-SITE PROPERTY ASSIGNMENT FORM**

SCHOOL/DEPARTMENT: _____

PROPERTY NO: _____ ORIGINAL COST: _____

ITEM NAME: _____ MAKE: _____

SERIAL NO: _____ MODEL: _____

ISSUED TO:

NAME: _____ TELEPHONE: _____

ADDRESS: _____

DATE ISSUED: _____ CONDITION AT ISSUE: _____

I, the undersigned, understand that this equipment is loaned to me and it is my responsibility to ensure the care and maintenance of the equipment while it is in my charge. I will not be responsible for normal wear, but if this equipment is lost or damaged, I WILL be responsible for its repair or replacement.

Student/Employee Signature: _____ DATE: _____

Parent/Guardian Signature: _____ DATE: _____

Principal/Department Head: _____ DATE: _____

DATE RETURNED: _____ CONDITION AT RETURN: _____

Principal/Department Head Acknowledgment of Return: _____

**SCHOOL DISTRICT OF OKALOOSA COUNTY
FINANCE DEPARTMENT**

**CASH/REFUND
TRANSMITTAL FORM**

TO: FINANCE DEPARTMENT

DATE: May 10, 2005

FROM: Any School
(Name of School/Department)

SUBJECT: MONIES TRANSMITTED TO FINANCE

**THIS COMPLETED FORM MUST ACCOMPANY ALL MONEY (CHECK OR CASH)
SENT TO THE FINANCE OFFICE.**

TOTAL AMOUNT OF CHECKS \$ 5,100.00

TOTAL AMOUNT OF CASH \$ _____

GRAND TOTAL \$ 5,100.00

CHECK NO.	AMOUNT	FUND	FUNCTION	OBJECT	CENTER NO.	PROJECT
1234	\$5,100.00	1010	5100	0350	0000	

REASON FOR TRANSMITTAL OF MONEY: Reimburse budget for copier maintenance agreement.

PO #50000000 - Coastal Business Products

(Signature of Principal/Department Head)

Panel: _____

F817. PO Items

Action: C PO: 50000000 Rf: _____

Vndr: V0000050801 COASTAL BUSINESS PRODUCTS, INC.

Date: 07282004 T: N S: P T/C: _____

Ship: _____

Proj: _____

Cntr: 0000 ANY SCHOOL

Attn: _____

Bid: _____

Req: _____

Item: 5100.00

Acct: 5100.00

Rcvd: 0.00

Paid: 5100.00

Open: 0.00

Seq	Rf	Item	Description	Qty	Unit	Unit Price	
001			RISO GMA MAINT AGREEMENT *	1	EA	1500.0000	
			Rcv: Inv: Pay:			1500.00	Ext
002			COPIER ALL-INCLUSIVE MAINT AGR *	1	EA	3600.0000	
			Rcv: Inv: Pay:			3600.00	Ext
						00	
			Rcv: Inv: Pay:				Ext

Inv: 2

Total

5100.00

1=Hlp 2=Nte 3=Exit 4=Prpt 5=Refr 6=Nrcd 7=Bwd 8=Fwd 9=Npg 11=View 12=Esc
No additional records.

Upd 11/18/2004 10:33:19 OKAOPEP

Panel: _____

F818. PO Accounts

Year: 2005

Action: C PO: 50000000 Rf: _____

Vndr: V0000050801 COASTAL BUSINESS PRODUCTS, INC.

Date: 07282004 T: N S: P

T/C: _____

Item: 5100.00

Ship: _____

Acct: 5100.00

Proj: _____

Rcvd: 0.00

Cntr: 0000 ANY SCHOOL

Bid: _____

Paid: 5100.00

Attn: _____

Req: _____

Open: 0.00

Rf FUND.FUNC.R/OB.CNTR.PROJ

1010.5100.0350.0000.

Issued

Debit

Credit

5100.00

1520

2720

Current

Current

Current

Inv: 2

Total

5100.00

.00

1=Hlp 2=Nte 3=Exit 4=Prpt 5=Refr 6=Nrcd 7=Bwd 8=Fwd 9=Npg

11=View 12=Esc

No additional records.

Upd 11/18/2004 10:33:19 OKAOOPER

Panel: _____

F503. Budget Account - Matrix

Year: 2005

L

FUND.FUNC.R/OB.CNTR.PROJ

X

1010.5100.0350.0000.

Prd	Budget	Committed	Encumbered	Expended	Available
Beg	.00	.00	.00	.00	.00
01	10,000.00	.00	5,100.00	.00	4,900.00
02	.00	.00	.00	.00	.00
03	.00	.00	.00	.00	.00
04	.00	.00	3,600.00-	3,600.00	.00
05	.00	.00	1,500.00-	4,497.17	2,997.17-
06	.00	.00	.00	.00	.00
07	475.41-	.00	.00	.00	475.41-
08	.00	85.00	.00	.00	85.00-
09	.00	.00	.00	.00	.00
10	.00	85.00-	.00	85.00	.00
11	.00	.00	.00	.00	.00
12	1,087.42-	.00	.00	255.00	1,342.42-
Tot	8,437.17	.00	.00	8,437.17	.00

1=Hlp 3=Exit 4=Prpt
Record displayed (view only).

7=Bwd 8=Fwd 9=Npg 11=View 12=Esc
Upd 07/16/2005 10:03:19 SPAN9019

Purchasing Positions and/or Paying Other Compensation

Salaries or other compensation for duties or assignments which are *not* the responsibility of the School District (examples: lunchroom monitor, summer football coach, summer band director, gate keeper, ticket taker) may be paid from internal funds with monies collected to serve that purpose. For example, General Funds are to benefit the majority of the students; therefore, General Funds may be used to pay for a lunchroom monitor. 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. Please note that supplements during the school year are considered required positions and may not be paid with internal funds.

When paying for personnel with internal funds, the position must still be initially purchased on the Salary Menu (MIS 3382). After July 1, a "Transfer of Funds" (MIS 3386) must be submitted to change the source of the revenue to Internal Funds. If the position is being purchased after the Salary Menu has been submitted, simply purchase the position with a MIS 3386, Source of Revenue – Internal Funds. (See Exhibit A)

If Other Compensation is being paid from Internal Funds, the "Other Compensation Form" (MIS 3180) shall be submitted with the monthly payroll. Be sure to pay the individual from Purchased – Other Positions – Project 2051. (See Exhibit B)

Prior to the expenditure, the funds should be submitted to Finance - Accounting Operations using a "Cash/Refund Transmittal Form" (MIS 3218). A copy of the "Cash Refund/Transmittal Form" shall be attached to the Check Requisition as backup. The District's portion of Retirement (0210) and FICA/Medicare (0220) shall be included when paying other compensation. When paying substitutes, it is only necessary to include FICA/Medicare (0220) of 1.45%. The current rates may be found on the Payroll webpage, along with contracted hourly rates for teachers. Please do not send funds to pay for summer personnel or any positions for the new fiscal year until after July 1. (See Exhibit C)

Other Compensation Example:

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

- Other Comp would be \$30, account strip 1010.5100.0102.xxxx.2051
- The check would be written for \$34.65 and attached to a Cash Transmittal with the following account strips:

1010.5100.0102.xxxx.2051	\$30.00	(Actual Pay)
1010.5100.0210.xxxx.2051	2.35	(Retirement at 7.83%)
1010.5100.0220.xxxx.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. The rates in the example are for the 2005-2006 fiscal year. Consult the website for current rates.

Exhibit A: MIS 3386 – Changing Funding for Position Purchased on Salary Menu

SCHOOL DISTRICT OF OKALOOSA COUNTY TRANSFER OF FUNDS SCHOOL BASED ALLOCATION							
SCHOOL <u>Any School</u>				CENTER # <u>0000</u>			
PRINCIPAL'S SIGNATURE _____				DATE _____			
TYPE OF TRANSFER:							
<input checked="" type="checkbox"/> Change in Funding Only <i>(Do Not Send MIS 5041 to Personnel)</i>							A and B
<input type="checkbox"/> Cash in Vacated Position							A
<input type="checkbox"/> Cash in Hours for Existing Position <i>(Send required paperwork to Personnel)</i>							A
<input type="checkbox"/> Purchase New Position <i>(Send required paperwork to Personnel)</i>							B
<input type="checkbox"/> Purchase Additional Hours for Existing Position <i>(Send required paperwork to Personnel)</i>							B
S E C T I O N A	<u>EFFECTIVE DATE</u>		<u>HRS./DAY</u>		<u>VACATED JOB TITLE</u>		<u>POSITION NUMBER</u>
	<u>8/1/2005</u>		<u>2.5</u>		<u>Lunchroom Monitor</u>		_____
					<u>Sally Smith</u>		<i>(For Personnel Use Only)</i>
					NAME (IF KNOWN)		
	<u>Amount Computed by Finance</u>		CREDIT:	<u>FUND</u>	<u>FUNCTION</u>	<u>OBJECT</u>	<u>CENTER</u>
\$ _____			<u>1010</u>	<u>9890</u>	<u>0987</u>	<u>0000</u>	<u>--</u>
\$ _____			_____	_____	_____	_____	_____
S E C T I O N B	<u>EFFECTIVE DATE</u>		<u>HRS./DAY</u>		<u>NEW JOB TITLE</u>		<u>POSITION NUMBER</u>
	<u>8/1/2005</u>		<u>2.5</u>		<u>Lunchroom Monitor</u>		_____
					<u>Sally Smith</u>		<i>(For Personnel Use Only)</i>
					NAME (IF KNOWN)		
	<u>Amount Computed by Finance</u>		DEBIT:	<u>FUND</u>	<u>FUNCTION</u>	<u>OBJECT</u>	<u>CENTER</u>
_____		<u>Internal Funds</u>	_____	_____	_____	_____	_____
_____			_____	_____	_____	_____	_____
<u>For Finance Use Only</u>							
New Employee to be Paid From:							
	<u>%</u>	<u>FUND</u>	<u>FUNCTION</u>	<u>OBJECT</u>	<u>CENTER</u>	<u>PROJECT</u>	
	_____	_____	_____	_____	_____	_____	
	_____	_____	_____	_____	_____	_____	
	_____	_____	_____	_____	_____	_____	
_____ No change to MIS 3386 - School responsible for crediting object 0102 (Other Comp.) or 0750 (Temp. Employeee).							
_____ Budget Amendment not required. MIS 3386 cancels MIS 3386 dated _____ for _____.							
Approved By: _____				Date Sent to Personnel: _____			
Special Authorization (If Required): _____				Date: _____			

Exhibit B: MIS 3180 – Other Compensation Form

SCHOOL DISTRICT OF OKALOOSA COUNTY FINANCE DEPARTMENT OTHER COMPENSATION REPORT				MIS 3180 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															
<u>INSTRUCTIONS:</u>																			
<ul style="list-style-type: none"> ♦ 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. 																			
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">EMPLOYEE NAME</th> <th style="text-align: center;">SOCIAL SECURITY #</th> <th style="text-align: center;">JOB ID</th> <th style="text-align: center;">TIME (HRS)</th> <th style="text-align: center;">TOTAL \$</th> </tr> </thead> <tbody> <tr> <td>John Doe</td> <td>123-45-6789</td> <td>01</td> <td></td> <td>30.00</td> </tr> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table>					EMPLOYEE NAME	SOCIAL SECURITY #	JOB ID	TIME (HRS)	TOTAL \$	John Doe	123-45-6789	01		30.00					
EMPLOYEE NAME	SOCIAL SECURITY #	JOB ID	TIME (HRS)	TOTAL \$															
John Doe	123-45-6789	01		30.00															

Exhibit C: MIS 3218 – Cash/Refund Transmittal Form

SCHOOL DISTRICT OF OKALOOSA COUNTY FINANCE DEPARTMENT CASH/REFUND TRANSMITTAL FORM				MIS 3218 Rev. 9/03																												
TO: FINANCE DEPARTMENT		DATE: <u>8/15/05</u>																														
FROM: <u>Any School</u>																																
<small>(Name of School/Department)</small>																																
SUBJECT: MONIES TRANSMITTED TO FINANCE																																
THIS COMPLETED FORM MUST ACCOMPANY ALL MONEY (CHECK OR CASH) SENT TO THE FINANCE OFFICE.																																
TOTAL AMOUNT OF CHECKS		\$ <u>34.65</u>																														
TOTAL AMOUNT OF CASH		\$ <u> </u>																														
GRAND TOTAL		\$ <u>34.65</u>																														
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">CHECK NO.</th> <th style="text-align: center;">AMOUNT</th> <th style="text-align: center;">FUND</th> <th style="text-align: center;">FUNCTION</th> <th style="text-align: center;">OBJECT</th> <th style="text-align: center;">CENTER NO.</th> <th style="text-align: center;">PROJECT</th> </tr> </thead> <tbody> <tr> <td>1234</td> <td>30.00</td> <td>1010</td> <td>5100</td> <td>0102</td> <td>0000</td> <td>2051</td> </tr> <tr> <td>1234</td> <td>2.35</td> <td>1010</td> <td>5100</td> <td>0210</td> <td>0000</td> <td>2051</td> </tr> <tr> <td>1234</td> <td>2.30</td> <td>1010</td> <td>5100</td> <td>0220</td> <td>0000</td> <td>2051</td> </tr> </tbody> </table>					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
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																										

SA # _____

MIS 2124
Rev 08/05

SCHOOL DISTRICT OF OKALOOSA COUNTY
SERVICE AGREEMENT

THIS AGREEMENT, effective this _____ day of _____ 20____, by and between _____, (address), (hereinafter referred to as "Provider"), and THE SCHOOL BOARD OF OKALOOSA COUNTY, FLORIDA, 120 SE Lowery Place, Fort Walton Beach, Florida, as the governmental agency with jurisdiction over _____ SCHOOL, (hereinafter referred to as "Recipient").

1. Scope of Work. The purpose of this Agreement is to establish the terms and conditions under which the Provider shall deliver or perform the following services indicated for the Recipient: _____ The scope of work shall hereinafter be referred to as the "Project."
2. Term. The Initial Term of this Agreement shall begin on the _____ day of _____ 20____, and shall end on the _____ day of _____ 20____. This Agreement may be renewed and/or extended by mutual agreement of the parties at the end of the Initial Term and any extended term thereafter.
3. Responsibilities of Provider.
 - a. Delivery of Services: The Provider shall deliver the services required under this Agreement on the dates and at the times and places as specified herein:
 - b. Staff and Personnel: The Provider shall make available the following personnel and/or other resources to provide the services required under this Agreement: *Are you or the person/s named a citizen of the U.S.?*
 - c. Finances: The Provider shall be responsible for the following costs and expenses associated with providing the services under this Agreement: *Provider is responsible for paying his/her own withholding taxes and all other employment related taxes or costs.*
 - d. Supervision, Monitoring, and Evaluation: The Provider shall be responsible for the supervision of all of its personnel and/or agents assigned to provide services under this Agreement. Additionally, the Provider shall be responsible for the constant monitoring of the quality of service delivered to insure the highest standards of service are being provided to the Recipient under this Agreement in order to achieve a maximum benefit to the Recipient, its employees, students, and the families of students that are to be the recipients of these services. The Provider shall work mutually with the Recipient to provide an evaluation of the delivery and impact of the services made available under this Agreement and shall further provide to the Recipient any and all data or other materials maintained or collected by Provider in the course of performing this Agreement.
 - e. Confidentiality: The Provider shall only be entitled to receive records and information from the Recipient which can be lawfully made available to Provider, and in such event the Provider shall be held strictly accountable for the protection of such records and information consistent with both state and federal laws protecting the confidentiality of juvenile and student records and other information which may be available through the Recipient which is necessary for Provider to deliver the services required hereunder.
 - f. Background screening:

(i) In accordance with Florida Statute 1012.465, all contractors, vendors, individuals and other entities under contract with the School Board, and the employees and subcontractors of any such contracting party, who are permitted on school grounds when students are present; who have direct contact with students; or who have access to or control of school funds must meet Level 2 screening requirements as described in Section 1012.32, Florida Statutes. A Level 2 screening includes conducting a background check and filing with the Okaloosa County School District a complete set of fingerprints of each individual, employee, or subcontractor taken by an authorized school district employee trained to take fingerprints. The Contractor shall bear the costs of all such background screening and fees to maintain the fingerprints provided with respect to Contractor and its employees.

(ii) Any personnel of the Contractor discovered, through fingerprint processing, to have been found guilty of, regardless of adjudication, or entered a plea of nolo contendere or guilty to any offense outlined in Section 435.04, Florida Statutes (or any similar statute of another jurisdiction), shall not be permitted to come onto school grounds or school-sponsored activities when students are present, or to have access to School District funds.

(iii) It is the responsibility of the Contractor to assure compliance with this requirement. A certificate of compliance in the form required by the School Board shall be filed by the Contractor with the School District prior to the delivery of any labor, services, or materials under this contract. Contractor agrees that in the event the Contractor or any employee who the contractor has certified as completing the background check and meeting the statutory standards is later convicted of, or pleads nolo contendere to any disqualifying offense as outlined in Section 435.04, Florida Statutes the Contractor will notify School Board within 48 hours of such. Contractor will update the required form to delete employees leaving the employ of Contractor or to add new employees who have completed the background check and met the required standards.

(iv) The parties agree that the Contractor's failure to perform any of the duties described in this section will constitute a material breach of this contract entitling the School Board to terminate immediately with no further responsibility to make payment or perform any other duties under this contract. Contractor agrees to indemnify and hold harmless the School Board, its officers and employees from any liability in the form of physical injury, death, or property damage resulting from Contractor's failure to comply with the requirements of this section or sections 1012.32 and 1012.465, Florida Statutes.

g. Official Representative: The Provider shall be responsible for providing an official representative and contact person to conduct all communications with the Recipient and to be responsible for the ongoing administration of this Agreement. *The Provider hereby designates _____ as the official representative for the purposes of administering this Agreement with the Recipient.*

h. Florida Retirement System: If the Provider is a retiree in a the Florida Retirement System (the "FRS") then Provider, shall be responsible for obtaining any necessary approval in writing from FRS before entering into the Agreement to insure that there will not be an impact in Providers retirement benefit payment. The School Board shall not be liable to the Provider, under any circumstance, for any loss or impact of Provider retirement benefits.

4. Responsibilities of the Recipient.

SA # _____

MIS 2124
Rev 08/05

- a. Financing: The Recipient shall be responsible for the following costs and/or expenses associated with Provider's delivery of services under this Agreement: *The Provider will be paid \$ _____ per _____ which includes all travel and expenses for a total contract amount not to exceed \$ _____. All funds are being paid by _____ School/Department. Funding is out of the following budget:*
- | Fund | Function | Object | Cost Center | Project |
|------|----------|--------|-------------|---------|
| | | | | |
- b. Confidentiality: The Recipient shall be responsible for insuring that all records and other information in its possession are properly handled under both state and federal confidentiality laws protecting the rights of juveniles and students.
- c. Monitoring and Evaluation: The Recipient and/or its designee under this Agreement shall participate with Provider to monitor the delivery of services under this Agreement and further to coordinate any service or program evaluation that may be necessary during or at the conclusion of the term of this Agreement.
- d. Program Support: The Recipient and/or designee under this Agreement shall make available to the Provider, its employees and/or agents in the course of their delivery of services under this Agreement the following facilities and/or resources to assist provider in the quality delivery of services:
- e. Official Representative: The Recipient shall be responsible for providing an official representative and contact person to conduct all communications with Provider and to be responsible for the ongoing administration of this Agreement. The Recipient hereby designates _____.
5. Modification. This Agreement may be modified from time to time but only upon written mutual consent of the parties hereto.
6. Disputes. In the event a dispute should arise between the parties as to the delivery of services under this Agreement, the Recipient hereby authorizes its Superintendent of Schools to work with the Provider to resolve any such disputes. In the event that the Superintendent of Schools and the Provider are unable to resolve the dispute, the matter shall be referred back to the Recipient for final resolution.
7. Termination. This Agreement may be terminated by either party with or without cause upon thirty (30) days written notice to the other. In the event that the Recipient should terminate this Agreement prior to its expiration, it shall be liable for payment of only the pro rata portion of any financial obligations that are due to Provider through the date of termination.

THIS AGREEMENT entered into and made effective as of the date first above written.

RECIPIENT:

THE SCHOOL BOARD OF
OKALOOSA COUNTY, FLORIDA

ATTEST:

By: _____
Don Gaetz
Superintendent of Schools

By: _____
Catherine S. Thigpen
Chairman

SA # _____

MIS 2124
Rev 08/05

Date Signed: _____

Date Signed: _____

WITNESSES:

PROVIDER:

Signature: _____

By: _____

Printed Name: _____

Date Signed: _____

Signature: _____

Printed Name: _____

APPROVED BY: PURCHASING ☐ FINANCE ☐ ATTORNEY ☐

SERVICE AGREEMENTS ARE REQUIRED FOR ACQUIRING:

- STAFF DEVELOPMENT
- PROGRAM EVALUATION SERVICES
- CURRICULUM DEVELOPMENT
- DIRECT STUDENTS SERVICES (e.g., psychological and other related services)
- ARTISTIC PERFORMANCES
- EDUCATIONAL PROGRAM SERVICES OFFERED BY CULTURAL INSTITUTIONS AND ARTS ORGANIZATIONS

DOLLAR THRESHOLDS FOR SERVICE AGREEMENTS

- \$250.00 OR LESS NO SERVICE AGREEMENT
- \$251.00 CUMULATIVE TOTAL TO THE COMPANY OR AN INDIVIDUAL
- \$5,000.00 CUMULATIVE TOTAL REQUIRES REVIEW BY PURCHASING, FINANCE, SCHOOL BOARD ATTORNEY, AND SCHOOL BOARD APPROVAL
- SOME SERVICES MAY REQUIRE QUOTES OR BIDDING THIS THRESHOLD STARTS AT \$5,000.00. CONTACT PURCHASING FOR ASSISTANCE

WHO CAN AND CAN NOT RECEIVE A SERVICE AGREEMENT?

CAN RECEIVE

- COMPANY
- INDIVIDUAL

CAN NOT RECEIVE

- CURRENT
EMPLOYEE (**CAN
NOT BE AN
INDEPENDENT
CONTRACTOR AND
EMPLOYEE OF THE
DISTRICT AT THE
SAME TIME**)

SERVICE AGREEMENTS

PROCEDURES FOR COMPLETING SERVICE AGREEMENTS

- THIS AGREEMENT, effective this *7th* day of *November 2005*, by and between Buck Rogers, 1100 Skyway Drive, Mars, FI 99999 (address), (hereinafter referred to as "Provider"), and THE SCHOOL BOARD OF OKALOOSA COUNTY, FLORIDA, 120 SE Lowery Place, Fort Walton Beach, Florida, as the governmental agency with jurisdiction over ABC Elementary SCHOOL, (hereinafter referred to as "Recipient").
- Date of this contract
- Month of this contract
- Year of this contract
- Name of person or company that you have the contract with
- Complete address of person or company
- Name of School or Department entering into contract

- Scope of Work. The purpose of this Agreement is to establish the terms and conditions under which the Provider shall deliver or perform the following services indicated for the Recipient:
Shall deliver to all students the video production science program a journey from the Earth to Mars a two hour presentation documenting the flight of the Mars space probe on its journey through our solar system. The scope of work shall hereinafter be referred to as the "Project."
- Scopes of work are the heart of the contract. The SOW describes, in detail, the obligations of the parties.
- Use active voice contractor shall sweep the floor.
- Describe what needs to be done not how it needs to be done.
- Watch for vague words or phrases.
- Watch conjunctions-if you say "frozen fruits and vegetables" are you getting frozen vegetables? You may or may not!
- Make sure you include everything that needs to be accomplished. If you leave something out, you will probably not get it.


Term

- Term. The Initial Term of this Agreement shall begin on the 28th day of *November 2005*, and shall end on the 14th day of *December 2005*. This Agreement may be renewed and/or extended by mutual agreement of the parties at the end of the initial term and any extended term thereafter.
- The beginning date of work of this contract
- The beginning month of work of this contract
- The beginning year of work of this contract
- The ending date of work of this contract
- The ending month of work of this contract
- The ending end year of work of this contract

Responsibilities of Provider

- Delivery of Services: The Provider shall deliver the services required under this Agreement on the dates and at the times and places as specified herein: *Beginning on 28th of November 2005 and ending on December 14, 2005 at 8:00 am to 10:00 am and 12:30 pm to 2:30 pm daily for thirteen days excluding school holidays and weekend in the Media Center.*
- All dates and times that services are required shall be stated in this section.
- You can list multiple dates and times if services are performed over several days, months or events.

Responsibilities of Provider

- Staff and Personnel: The Provider shall make available the following personnel and/or other resources to provide the services required under this Agreement: *Buck Rogers, and Co-pilot Flash Gordon and the Titan space ship video production. Are you or the person/s named a citizen of the U.S.? Yes*
 - Name of person providing service and any additional personnel or equipment, tools, or resources this person will use to complete services.
- 

Responsibilities of Provider

- Finances: The Provider shall be responsible for the following costs and expenses associated with providing the services under this Agreement: *Provider is responsible for paying his/her own withholding taxes and all other employment related taxes or costs.*
- The Provider shall pay all related taxes on the monies that is paid through this Service Agreement.

Responsibilities of Provider

- Supervision, Monitoring, and Evaluation: The Provider shall be responsible for the supervision of all of its personnel and/or agents assigned to provide services under this Agreement. Additionally, the Provider shall be responsible for the constant monitoring of the quality of service delivered to insure the highest standards of service are being provided to the Recipient under this Agreement in order to achieve a maximum benefit to the Recipient, its employees, students, and the families of students that are to be the recipients of these services. The Provider shall work mutually with the Recipient to provide an evaluation of the delivery and impact of the services made available under this Agreement and shall further provide to the Recipient any and all data or other materials maintained or collected by Provider in the course of performing this Agreement.
- The Provider is responsible for all of his/her employees or agents that may be assigned to this Service Agreement.

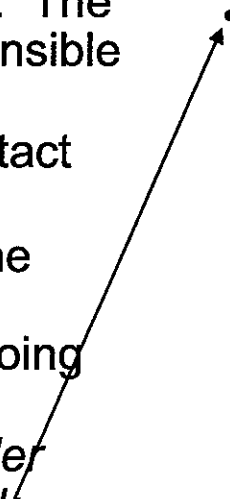
Responsibilities of Provider

- Confidentiality: The Provider shall only be entitled to receive records and information from the Recipient which can be lawfully made available to Provider, and in such event the Provider shall be held strictly accountable for the protection of such records and information consistent with both state and federal laws protecting the confidentiality of juvenile and student records and other information which may be available through the Recipient which is necessary for Provider to deliver the services required hereunder.
- Provider must keep all information received by Recipient confidential.

Responsibilities of Provider

- Background screening: In accordance with Florida Statute 1012.465, all contractors, vendors, individuals and other entities under contract with the School Board, and the employees and subcontractors of any such contracting party, who are permitted on school grounds when students are present; who have direct contact with students; or who have access to or control of school funds must meet Level 2 screening requirements as described in Section 1012.32, Florida Statutes.
- Required by any person or company that has a contract with the school or district. **(Contracts can be verbal or written)**
- A Level 2 screening includes conducting a background check and filing with the Okaloosa County School District a complete set of fingerprints of each individual, employee, or subcontractor taken by an authorized school district employee trained to take fingerprints.

Responsibilities of Provider

- Official Representative: The Provider shall be responsible for providing an official representative and contact person to conduct all communications with the Recipient and to be responsible for the ongoing administration of this Agreement. *The Provider hereby designates Buck Rogers as the official representative for the purposes of administering this Agreement with the Recipient.*
 - The person who has the authority, owner, authorized agent, or representative that can sign this contract.
- 

Responsibilities of Provider

- Florida Retirement System: If the Provider is a retiree in a the Florida Retirement System (the “FRS”) then Provider, shall be responsible for obtaining any necessary approval in writing from FRS before entering into the Agreement to insure that there will not be an impact in Providers retirement benefit payment. The School Board shall not be liable to the Provider, under any circumstance, for any loss or impact of Provider retirement benefits.
- Applies only to person who has retired under the Florida Retirement System within a year of the effective date of an agreement.

Responsibilities of the Recipient

- Financing: The Recipient shall be responsible for the following costs and/or expenses associated with Provider's delivery of services under this Agreement: *The Provider will be paid \$500.00 per day for thirteen days which includes all travel and expenses for a total contract amount not to exceed \$6,500.00. All funds are being paid by ABC Elementary School. Funding is out of the following budget: Fund 1010 Function 5100 Object 0310 Cost Center 0123 Project.*
 - Should be able to calculate costs back to section 3a Delivery of Services dates and times.
 - Thirteen days time \$500.00 per days equals \$6,500.00 including all travel and expenses.

Responsibilities of the Recipient

- Confidentiality: The Recipient shall be responsible for insuring that all records and other information in its possession are properly handled under both state and federal confidentiality laws protecting the rights of juveniles and students.
- The recipient shall make sure that all records and any other information set by law is not disclosed to the provider.

Responsibilities of the Recipient

- Monitoring and Evaluation:
The Recipient and/or its designee under this Agreement shall participate with Provider to monitor the delivery of services under this Agreement and further to coordinate any service or program evaluation that may be necessary during or at the conclusion of the term of this Agreement.
- The principal or his/her designee at the school will need to make sure we get what we are paying for.

Responsibilities of the Recipient

- Program Support: The Recipient and/or designee under this Agreement shall make available to the Provider, its employees and/or agents in the course of their delivery of services under this Agreement the following facilities and/or resources to assist provider in the quality delivery of services: *Johnny Flagship*
- We will provide program support to help the provider in the delivery of service to your school.

Responsibilities of the Recipient

- Official Representative: The Recipient shall be responsible for providing an official representative and contact person to conduct all communications with Provider and to be responsible for the ongoing administration of this Agreement. The Recipient hereby designates *Do it Right, Assistance Principal ABC Elementary School*
- Person or persons at the school that the Principal may make his/her designee in making sure that all services are rendered by the provider.

Responsibilities of the Recipient

- Modification. This Agreement may be modified from time to time but only upon written mutual consent of the parties hereto.
- Disputes. In the event a dispute should arise between the parties as to the delivery of services under this Agreement, the Recipient hereby authorizes its Superintendent of Schools to work with the Provider to resolve any such disputes. In the event that the Superintendent of Schools and the Provider are unable to resolve the dispute, the matter shall be referred back to the Recipient for final resolution.
- Termination. This Agreement may be terminated by either party with or without cause upon thirty (30) days written notice to the other. In the event that the Recipient should terminate this Agreement prior to its expiration, it shall be liable for payment of only the pro rata portion of any financial obligations that are due to Provider through the date of termination.
- THIS AGREEMENT entered into and made effective as of the date first above written.

RECIPIENT:
THE SCHOOL BOARD OF
OKALOOSA COUNTY, FLORIDA

ATTEST:

By: _____
Don Gaetz
Superintendent of Schools
Date Signed: _____

By: _____
Catherine S. Thigpen
Chairman
Date Signed: _____

PROVIDER: GONE TO MARS, INC.

WITNESSES:

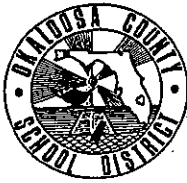
Signature:_____	By: _____
	Buck Rogers
Printed Name:_____	Date Signed: _____
Signature:_____	
Printed Name: _____	

APPROVED BY: PURCHASING ☐ FINANCE ☐ ATTORNEY☐

SERVICE AGREEMENT PROCEDURES

1. COMPLETE MIS 2124 SERVICE AGREEMENT FORM FOUND ON THE PURCHASING SITE. SAVE IT ON YOUR COMPUTER AND EMAIL IT AS AN ATTACHMENT TO RICK NORRIS NORRISR@MAIL.OKALOOSA.K12.FL.US
2. IF THERE ARE ANY CORRECTIONS TO BE MADE WE WILL FAX IT BACK TO YOU – PLEASE MAKE THE NECESSARY CORRECTIONS AND EMAIL IT BACK TO RICK NORRIS.
3. WHEN ALL IS CORRECT THE S.A. WILL BE ASSIGNED A NUMBER AND IT IS PROTECTED SO THAT NO CHANGES CAN BE MADE. IT IS EMAILED BACK TO THE SCHOOL OR DEPT. AND ASKED THAT YOU PRINT TWO COPIES AND HAVE THE PROVIDER SIGN BOTH COPIES. WE NEED TWO SIGNED ORIGINALS PER S.A. PLEASE SEND THEM TO PURCHASING IMMEDIATELY AFTER THEY HAVE BEEN SIGNED. YOU WILL RECEIVE A MEMO BACK WITH A SIGNED APPROVED COPY OF THE S.A.
4. IF YOU ARE DOING A REQUISITION FOR THE S.A. YOU DO NOT HAVE TO WAIT TILL IT COMES BACK TO YOU – YOU CAN DO THE REQ. IMMEDIATELY IT JUST WILL NOT BE APPROVED UNTIL IT HAS GONE THROUGH THE PROPER PROCEDURES AND IT MEETS APPROVAL. YOU WILL NEED TO PUT IN THE BODY OF THE REQUISITION “ALL TERMS AND CONDITIONS APPLY TO THE S.A. #_____ AND IF IT WAS SCHOOL BOARD APPROVED STATE “SCHOOL BOARD APPROVED AND PROVIDE THE DATE”. IF YOU ARE DOING IT THROUGH INTERNAL ACCOUNTS IT IS BEST NOT TO CUT A CHECK UNTIL YOU HAVE YOUR APPROVED SIGNED SERVICE AGREEMENT BACK.
5. PLEASE MAKE ALL S.A. PROVIDERS AWARE OF THE FINGERPRINTING REQUIREMENTS.

NOTE: THERE IS A \$5,000.00 THRESHOLD AMOUNT FOR ALL SERVICE AGREEMENTS. THEY DO NOT NEED SCHOOL BOARD APPROVAL UNTIL THEY REACH THE \$5,000.00 AMOUNT. KEEP IN MIND THAT THE S.A.'S ARE LOOKED AT IN PURCHASING, FINANCE AND IF BOARD APPROVAL REQUIRED THE SCHOOL BOARD ATTORNEY SO PLAN AHEAD SO THAT YOUR S.A. IS NOT AFTER THE FACT. UNDER NO CIRCUMSTANCES SHOULD A SCHOOL BOARD EMPLOYEE BE UNDER A S.A. CONTRACT.



SCHOOL DISTRICT OF OKALOOSA COUNTY

MEMORANDUM PURCHASING

TO: Mr. Don Gaetz, Superintendent of Schools

FROM: Richard D. Norris, CPPB Program Director Purchasing

DATE: October 12, 2004

SUBJECT: Procedures for Service Agreements

In order to expedite the issuance of service agreements, the School Board requested that district staff make a recommendation to the School Board which would establish a maximum threshold for service agreements which the Superintendent's designee would be authorized to approve and then subsequently report to the School Board. Therefore, after meeting with Finance, the recommended changes to the existing procedures for service agreements are as follows:

1. The Superintendent's designee may approve and sign service agreements up to a cumulative total of \$5,000.00 per vendor per fiscal year.
2. Service agreements shall be reviewed by Purchasing, Finance, and the School Board Attorney in advance of any service being rendered and approved by the Superintendent's designee.
3. On a quarterly basis, the Superintendent's designee shall present a listing of all service agreements which are less than the \$5,000.00 threshold which have been signed by the Superintendent's designee.
4. Once the cumulative threshold of \$5,000.00 for the vendor has been reached, the Superintendent's designee will bring all further service agreements for the vendor to the School Board for approval.

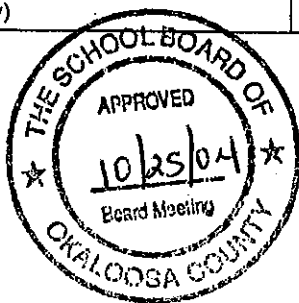
Please review the procedures and advise me of any changes which need to be incorporated into the procedures. Upon your final approval, Purchasing will present the recommendation to the School Board at the October 25, 2004, School Board meeting.

Cc: Patricia Wascom

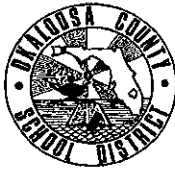
School District of Okaloosa County, Florida
Okaloosa County School Board
FORM FOR SUBMITTING AGENDA ITEM

MIS 5235

Meeting Date: October 25, 2004		Agenda Item Number: <i>Consent #26</i>	
TITLE:	Procedures for Service Agreements to be approved by the Superintendent's Designee		
REQUESTED ACTION:	Approval		
SUMMARY EXPLANATION AND BACKGROUND:			
EXHIBITS ATTACHED:			
1. Instructional Program Impact Statement: 2. Staffing Impact Statement: 3. Financial Impact Statement: 4. Procedures 5. 6.			
PREPARED BY:	Don Gaetz		
SUPERINTENDENT'S RECOMMENDATION: Approval			
BOARD ACTION:		SOURCE OF ADDITIONAL INFORMATION:	
<input type="checkbox"/> Approved <input type="checkbox"/> Disapproved <input type="checkbox"/> Other (specify) (For use of official Board Records' office only)		Name: _____ Phone: _____	



School Board Chairperson



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

FINANCE TAM: 2004-019
CONTACT: Richard D. Norris, CPPB
Program Director
Purchasing

TELEPHONE: 833-7668

TO: Principals and Department Heads

FROM: Patricia Wascom, Chief Financial Officer

DATE: July 1, 2004

SUBJECT: Procedures for Service Agreements

Every child within the Okaloosa County Public School System deserves a quality education in a safe and secure school, surrounded by nurturing professionals prepared to provide the child all that is required to make him/her a productive, concerned, and involved citizen. You are constantly seeking to secure creative and innovative supplies, equipment, and materials (commodities) to both supplement and compliment the child's educational experience that takes place within each classroom of your school. Throughout this TAM, we have provided you with a clear, concise, and easy to understand way of purchasing these commodities.

Other purchases may be necessary in order to support the teaching/learning experience. Effective education goes beyond the classroom teacher, support personnel, and the purchase of commodities. To provide a well-rounded education, you may require the acquisition of essential professional services.

A professional service is work performed by a person(s) engaged in "a calling requiring specialized knowledge and often long and intensive academic preparation." You would probably purchase professional services in areas such as:

- Staff Development
- Program Evaluation
- Curriculum Development
- Direct Student Services (e. g., psychological and other related services)
- Artistic performances and educational programs and services offered by cultural institutions and arts organizations

NOTE: Most of the professional services listed above, are usually purchased centrally or through district offices. There will be times, however, that individual school sites may need to purchase these services.

Employee or Independent Contractor? The IRS's general rule is that "an individual is an Independent Contractor if you, the person for whom the services are performed, have the right to control or direct only the result of the work and not the means and the methods of accomplishing the results."

If the Provider is a retiree in the Florida Retirement System (the "FRS") then Provider, shall be responsible for obtaining any necessary approval in writing from FRS before entering into the Agreement to insure that there will not be an impact in Providers retirement benefit payment. The School Board shall not be liable to the Provider, under any circumstance, for any loss or impact of Provider retirement benefits.

Florida Retirement System Contact: Florida Retirement System, Enrollment Section - Pat Ochoa. Phone 850-488-8837. Web site: www.frs.state.fl.us/ Florida Administrative Code 60S-6.001

Why Competitive Bidding?

Some contractual services and commodities are not subject to the competitive solicitation process and are exempt by Florida Statutes 287.057(f).

The Purchasing Department in conjunction with the School or Department that is seeking a professional Service Agreement will conduct the processes below.

Once the need for procurement of a particular professional service is identified; a philosophy must prevail that the purchase of this service will be in the best interest of the students and staff of the public school system. One method of ensuring this is to have Agreement awards made through a competitive process. This involves soliciting proposals from at least three vendors and establishing a method for selecting the vendor. When deciding on which vendor to choose for a professional service, price is not necessarily the sole determinant. The selection should be made based on a set of criteria, such as a vendor's experience, quality of past performance, etc., you must document the criteria you used for audit purposes. This process provides taxpayers with the greatest assurance that goods and services are procured in the most prudent and economical manner, that goods and services of desired quality are being acquired based on the best value and that procurements are reasonable and not influenced by favoritism, fraud, or corruption.

Purchasing Thresholds -- Businesses

When competitive bidding is required, as it is in most cases, you must follow certain guidelines that are dictated by the monetary threshold of the purchase. Before doing so, we suggest that you review Purchasing Procedures (from School Board Fiscal Management Policy – Chapter 2, Section 2-17) that can be found in the Okaloosa County School District Purchasing Guide. Once you have determined the funding source and established the correct Object Code(s), you should estimate how much the service would cost.

The recommended approach is to contact a number of offerors who have viable products and to spend some time evaluating at least a cross-section of possible solutions so that an assessment is made of potential solutions that are available.

Obtain example RFP's and Agreements from other governmental entities. The Purchasing Department staff maintains a library of procurement documents and Agreements. Frequently, one or more similar procurements have previously been conducted. If a similar procurement has been performed in the past, the best sources of information are the Purchasing Department staff and the Agreement file that should contain the RFP document, correspondence, the Evaluation Committee Report, and list of sources. A review of the RFP documents along with a conversation with the Purchasing Department staff can give the procurement a significant head start. Even a bad example is frequently useful. It will provide information on what not to do.

The following are places to begin looking for examples and a list of potential sources:

- Purchasing Department
- Published product evaluations
- Trade publications
- Other states, cities, counties with similar requirements
- National associations
- Other in-state entities with similar requirements
- Federal agencies
- Requests for information

Based on the cost of the commodity or service the procedures outline below should be followed:

\$250 or Less:

- Competitive solicitation is not required.
- Make your purchases via a Purchase Order (PO).
- Prior to commence of the delivery of services all individual providers that will have direct contact with students must file a complete set of fingerprints taken by an authorized law enforcement officer or by an employee of the school or district who is trained to take fingerprints.

\$251 - \$4,999:

- School/Department can solicit proposals via telephone, fax, etc. from at least three vendors.
- School/Department receives proposal responses from vendors.
- School/Department must review the proposals and document the process and basis for selection of the vendor recommended for the award of Agreement.
- Complete Professional Service Agreement (PSA).
- Forward completed Original signed PSA (**2 copies**) to the Purchasing Department for review and forwarding to Finance and the School Board Attorney for review.
- Purchasing Department will add reviewed PSA to the next School Board Agenda for approval and signatures.
- Board approved PSA then will be sent back to issuing school or department for on-line requisition.
- Make purchases via Professional Service Agreement (PSA) Purchase Order (PO).
- Prior to commence of the delivery of services all individual providers that will have direct contact with students must file a complete set of fingerprints taken by an authorized law enforcement officer or by an employee of the school or district who is trained to take fingerprints.

\$5001 - \$10,000:

- Purchasing Department will solicit written proposals from at least three vendors.
- Purchasing Department must solicit proposals via telephone, fax, etc. from at least three vendors.
- Purchasing Department must receive proposal responses from vendor(s).
- Purchasing Department will forward proposals to school or department.
- School/Department must review the proposals and document the process and basis for selection of the vendor recommended for the award of Agreement.
- Return written recommendation to Purchasing Department.
- Complete PSA.
- Forward completed Original signed PSA (**2 copies**) to the Purchasing Department for review and forwarding to Finance and the School Board Attorney for review.
- Purchasing Department will add reviewed PSA to the next School Board Agenda for approval and signatures.
- Board approved PSA then will be sent back to issuing school or department for on-line requisition.
- Make purchases via Professional Service Agreement (PSA) Purchase Order (PO).
- Prior to commence of the delivery of services all individual providers that will have direct contact with students must file a complete set of fingerprints taken by an authorized law enforcement officer or by an employee of the school or district who is trained to take fingerprints.

\$10,001 - \$24,999:

- Purchasing Department will solicit written proposals from at least three vendors.
- Purchasing Department will formally advertise in the newspaper, and any additional publication you desire at time of mailing.
- Purchasing Department must receive proposal responses from vendor(s).
- Proposals from vendors must be sealed, and then recorded at a scheduled public opening.
- School/Department must review the proposals and document the process and basis for selection of the vendor recommended for the award of Agreement.
- Return written recommendation to Purchasing Department.

- Complete PSA.
- Forward two completed and signed PSA's (Originals) to the Purchasing Department for review and forwarding to Finance and the School Board Attorney for review.
- Purchasing Department will add reviewed PSA to the next School Board Agenda for approval and signatures.
- Board approved PSA then will be sent back to issuing school or department for on-line requisition.
- Make purchases via Professional Service Agreement (PSA) Purchase Order (PO).
- Prior to commence of the delivery of services all individual providers that will have direct contact with students must file a complete set of fingerprints taken by an authorized law enforcement officer or by an employee of the school or district who is trained to take fingerprints.

What is an Informal Solicitation Process for \$25,000 or less?

Most of the professional services you will be purchasing will cost \$25,000 or less. In these circumstances, schools/departments or the purchasing department must solicit written proposals from at least three appropriate vendors based on the above dollar thresholds and procedures. This solicitation, while not a formal process, should be in the form of a one to two page document containing a detailed description of the services desired. The vendor selected will be based on one or more criteria, which must be indicated in this document.

Some suggested criteria are:

- Number of years of experience
- Service methods proposed
- References
- Track record
- Price

What are the procedures for \$25,000 and above?

- Purchasing Department will solicit formal written proposals from at least three vendors.
- Purchasing Department must formally advertise in the newspaper, and any additional publications you desire at time of mailing.
- Purchasing Department must receive written proposals responses from vendor(s).
- Proposals from vendors must be sealed, and then read at a scheduled public opening.
- School/Department must review the proposals and document the process and basis for selection of the vendor recommended for the award of Agreement.
- Return written recommendation to Purchasing Department.
- Complete PSA.
- Forward completed Original signed PSA (**2 copies**) to the Purchasing Department for review and forwarding to Finance and the School Board Attorney for review.
- Purchasing Department will add reviewed PSA to the next School Board Agenda for approval and signatures.
- Board approved PSA then will be sent back to issuing school or department for on-line requisition.
- Make purchases via Professional Service Agreement (PSA) Purchase Order (PO).
- Prior to commence of the delivery of services all individual providers that will have direct contact with students must file a complete set of fingerprints taken by an authorized law enforcement officer or by an employee of the school or district who is trained to take fingerprints.

In order to successfully acquire professional services in the most efficient and cost-effective manner, it is very important to plan ahead. If, as a result of your planning, you anticipate that expenditure will exceed \$25,000 during the course of the fiscal year, please contact the Purchasing Department at the district office for assistance in issuing a RFP, formally advertising, and entering into a formal Agreement.

The Service Agreement can be found at www.okaloosa.k12.fl.us/purchasing/ in the Forms section in PDF and Word ready for your use.

If you have any questions, please contact Richard D. Norris at 833-7668.

cc: Superintendent
Assistant Superintendents
Chief Officers

Attachment

ELEMENTS OF AN ACCEPTABLE WORK PLAN

An acceptable work plan requires the vendor to answer the following questions:
Who? What? How? When? Where?

Who?	Who is the vendor? What is the vendor's full business name and address? Who is the vendor's contact person with telephone number, facsimile number, and electronic mail address? Who on the vendor's staff will perform the services? Include resumes for the key staff members who will perform the services, as appropriate.
What?	<p>What services will the vendor and its staff provide to the Board? An acceptable work plan requires the vendor to provide the three "Ds": details, details, details.</p> <p>A general paragraph or two about the vendor and its program is not sufficient detail. A "sales pitch/puff piece" from the vendor describing how wonderful its program is and what accolades have been received is also not sufficient detail.</p> <p>If the vendor will provide a menu of workshops and/or courses, the vendor must describe those workshops and/or courses offered in detail: the subjects to be covered; the syllabus to be provided for each workshop and/or course offered; the materials (manuals/books/ work sheets) that will be provided to the participants; the numbers of people who may attend each workshop and/or course offered.</p> <p>If the vendor will provide any other program services (i.e., curriculum development, proposal writing, program evaluation), it must provide details on any and all of the services it intends to provide.</p> <p>What goals and objectives does the vendor expect to achieve?</p> <p>What deliverables does the vendor intend to provide to the Board? Any reports? Any evaluations?</p>
How?	How does the vendor intend to achieve the goals and objectives set forth? What is the methodology the vendor intends to use to achieve its goals and objectives? The answers to these questions will be part of the details, details, details discussed above.
When?	When and for how long will the vendor provide the services? Are there days, dates, and times when the vendor will provide the workshops and courses? Is there a time line the vendor intends to follow in its provision of the services, workshops, and courses, so as to meet its goals and objectives?
Where?	Where will the services be provided? At the Board's location(s) or at the vendor's location(s)? What facilities will the vendor provide to the Board's attendees?

Okaloosa County School Board
Analytical Comparison Worksheet
Fiscal Year Ended 6/30/2006

School: Elementary

Prior Year

Total Receipts:

(CY) 145,740 (PY) 131,219

Total Student Population:

Leave blank - School District Report Used

Total Faculty & Staff Population:

Total Football Receipts:

N/A

N/A

Total Basketball Receipts:

B

G

Total Soccer Receipts:

Total Band Receipts:

Total Chorus Receipts:

Total Vending Machines Receipts:

Total Interest Receipts:

SBA

Checking

Information
taken from
Reports in
Manatee

For Elementary and Middle Schools Only:

Fund raising comparisons (choose the School's major fund raising events):

Use totals
from Manatee
Reports

Date	Event (Examples)	Receipts	Disbursements	Net
	Cookie Dough			
	TNT Fundraiser			
	Pictures			

Okaloosa County School Board
Analytical Comparison Worksheet
Fiscal Year Ended 6/30/2005

School: Elementary
Scope: _____

Account:	(a) CY Receipts	(c) PY Receipts	Difference	Explanation:
Athletics	-	-	-	
Music	-	-	-	
Classes	43,494	35,176	8,318	5th grade overnight trip
Clubs/Organizations	705	1,234	<529>	①
Departments	19,454	19,361	93	-
Trust Funds	51,466	51,992	5474	①
General	24,620	23,456	1164	-

Account:	(b) CY Disburse.	(d) PY Disburse.	Difference	Explanation:
Athletics	-	-	-	
Music	-	-	-	
Classes	42,912	34,645	8,267	5th grade overnight trip
Clubs	8,477	939	7,538	①
Departments	20,999	17,700	3,299	
Trust Funds	49,656	55,815	<6159>	① ②
General	23,939	31,318	<7379>	I

There was an increase in student population which has an overall affect on receipts & disbursements

① Account classifications for PTO were changed from clubs in 03/04 to trust in 04/05.

② In 03/04 PE and playground equipment was purchased. there was no such expense in 04/05.

June, 2005
Month and YearJuly 15, 2005
Date Prepared
Page No. 3PRINCIPAL'S MONTHLY FINANCIAL REPORT ON INTERNAL FUNDS
GENERAL SCHOOL ACTIVITY FUNDS

Account	07/01/04	Receipts		Disbursements		YTD Transfers		06/30/05
	Begin Balance	This Month	Year-to-Date	This Month	Year-to-Date	In	Out	End Balance
SUMMARY OF ACCOUNTS								
2 MUSIC	21.16	0.00	0.00	0.00	0.00	0.00	0.00	21.16
3 CLASSES	2,662.24	100.00	43,494.41	0.00	42,912.08	976.75	1,149.92	3,071.48
4 CLUBS	1,334.54	1.00	705.06	0.00	8,477.32	18,197.69	62.00	11,697.97
5 DEPARTMENT	9,591.24	(38.00)	19,454.06	0.00	20,998.68	3,000.75	2,408.34	8,639.03
6 TRUST FUND	12,311.13	(11.00)	57,465.78	186.04	49,656.06	28,102.66	46,588.52	1,634.99
9 GENERAL	5,837.69	951.16	24,620.25	821.94	23,938.63	9,439.18	9,508.25	6,450.24
TOTALS	31,758.00	1,003.16	145,739.66	1,007.98	145,982.77	59,717.03	59,717.03	31,514.87

STATUS OF CASH

015 VANGUARD BANK -	1,341.36	1,037.41	160,435.09	1,007.98	145,982.77	0.00	0.00	15,793.68
020 NON SUFFICIENT C	147.72	(73.00)	(49.00)	0.00	0.00	0.00	0.00	98.72
0025 INVESTMENTS - SB	30,268.92	38.75	(14,646.45)	0.00	0.00	0.00	0.00	15,622.47
0030 CHANGE FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0035 PETTY CASH/LUNCH	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTALS ==>	31,758.00	1,003.16	145,739.64	1,007.98	145,982.77	0.00	0.00	31,514.87

State Board of Education Regulations require that internal funds shall be classified and administered as School Activity funds. When the bank balance exceeds the Federal Deposit Insurance coverage excess funds must be transferred to an additional account.

* Are any of these accounts more than 60 days old Yes No X ? If yes, attach a list showing vendors, amounts, and total.
I certify that this financial report is true and correct.

POW Elementary 03/04

June, 2004
Month and Year

July 15, 2004
Date Prepared
Page No. 3

PRINCIPAL'S MONTHLY FINANCIAL REPORT ON INTERNAL FUNDS
GENERAL SCHOOL ACTIVITY FUNDS

Account	07/01/03	Receipts		Disbursements		YTD Transfers		06/30/04
	Begin Balance	This Month	Year-to-Date	This Month	Year-to-Date	In	Out	End Balance
SUMMARY OF ACCOUNTS								
2 MUSIC	21.16	0.00	0.00	0.00	0.00	0.00	0.00	21.16
3 CLASSES	1,310.29	0.00	35,175.93	218.88	34,645.40	1,774.42	953.00	2,662.24
4 CLUBS	1,049.48	1,231.66	1,234.36	0.00	949.30	0.00	0.00	1,334.54
5 DEPARTMENTS	8,036.59	15.00	19,360.78	200.00	17,700.33	100.00	205.80	9,591.24
6 TRUST FUNDS	9,155.58	0.00	51,991.79	104.48	55,814.89	40,117.72	33,139.07	12,311.13
9 GENERAL	21,394.35	1,355.45	23,455.86	2,590.10	31,318.25	10,019.33	17,713.60	5,837.69
TOTALS ==>	40,967.45	2,602.11	131,218.72	3,113.46	140,428.17	52,011.47	52,011.47	31,758.00

STATUS OF CASH

VANGUARD BANK -	704.66	2,618.23	141,064.87	3,113.46	140,428.17	0.00	0.00	1,341.36
\$0020 NON SUFFICIENT C	441.52	(76.25)	(293.80)	0.00	0.00	0.00	0.00	147.72
\$0025 INVESTMENTS - SB	39,821.27	60.13	(9,552.35)	0.00	0.00	0.00	0.00	30,268.92
\$0030 CHANGE FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$0035 PETTY CASH/LUNCH	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTALS ==>	40,967.45	2,602.11	131,218.72	3,113.46	140,428.17	0.00	0.00	31,758.00

State Board of Education Regulations require that internal funds shall be classified and administered as School Activity funds. When the bank balance exceeds the Federal Deposit Insurance coverage excess funds must be transferred to an additional account.

* Are any of these accounts more than 60 days old Yes No X ? If yes, attach a list showing vendors, amounts, and total.
I certify that this financial report is true and correct.

**Okaloosa County School Board
Analytical Comparison Worksheet
Fiscal Year Ended 6/30/2005**

School: Middle or High School

Prior Year

Total Receipts:

Qy 1157,376 Py 969,971

Total Student Population:

Leave blank - School District Report Used

Total Faculty & Staff Population:

Total Football Receipts:

Total Basketball Receipts: B
G

Total Soccer Receipts:

Total Band Receipts:

Total Chorus Receipts:

Total Vending Machines Receipts:

Total Interest Receipts:

SBA

Checking

Pull #'s from
Manatee
Reports.

For Elementary and Middle Schools Only:

Fund raising comparisons (choose the School's major fund raising events):

Date**Event**

Receipts

Disbursements

Net

Cookie Dough

PICTURES

Coupon Booklets

Note: This section is N/A for High Schools.

Okaloosa County School Board
Analytical Comparison Worksheet
Fiscal Year Ended 6/30/2005

School: Middle or High School

Scope: _____

Account:	^① CY Receipts	^② PY Receipts	Difference	Explanation:
Athletics	394,854	418,492	<23,638>	2 less home games in 04/05 (Football)
Music	407,078	267,725	139,353	①
Classes	28,344	29,103	<759>	-
Clubs/Organizations	117,053	78,958	38,095	② & ③
Departments	116,834	97,980	18,854	④
Trust Funds	12,939	23,315	<10,376>	③
General	80,275	54,398	25,877	Coke Commissions for 2 yrs received in 04/05

Account:	^① CY Disburse.	^② PY Disburse.	Difference	Explanation:
Athletics	398,471	398,696	<225>	-
Music	403,096	270,470	132,626	①
Classes	28,595	30,141	<1546>	-
Clubs	116,002	72,871	43,131	② & ③
Departments	130,254	88,122	42,132	④
Trust Funds	12,635	15,389	<2,754>	③
General	37,392	37,465	<73>	-

- ① Band took trip to NYC
- ② Grad nite in 04/05, not in 03/04
- ③ Accounts moved from Trust to Clubs
- ④ Increase in field trips & increased cost in year books

PBC High School
04/05June, 2005
Month and Year

August 5, 2005

Date Prepared

Page No.

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PRINCIPAL'S MONTHLY FINANCIAL REPORT ON INTERNAL FUNDS
GENERAL SCHOOL ACTIVITY FUNDS

Account	07/01/04	Receipts		Disbursements		YTD Transfers		06/30/05
	Begin Balance	This Month	Year-to-Date	This Month	Year-to-Date	In	Out	End Balance
SUMMARY OF ACCOUNTS								
1 ATHLETICS	86,643.24	29,402.07	394,854.00	18,199.63	398,471.16	251,908.04	256,418.29	78,515.83
2 MUSIC	25,967.43	13,245.24	407,078.04	7,344.38	403,095.75	115,560.89	119,804.49	25,706.12
3 CLASSES	3,932.24	480.00	28,343.50	4,348.17	28,594.53	15,141.94	12,904.51	5,918.64
4 CLUBS/ORGANIZATIONS	47,783.50	991.50	117,053.47	1,771.34	116,002.22	55,739.20	49,466.96	55,106.99
5 DEPARTMENTS	78,990.23	1,818.32	116,833.71	34,674.16	130,254.11	30,482.13	23,654.59	72,397.37
6 TRUST FUNDS	20,774.72	718.15	12,939.02	3,847.00	12,635.12	4,950.78	1,357.92	24,671.48
9 GENERAL	40,633.27	5,463.15	80,274.67	6,374.89	37,392.47	34,844.29	45,020.51	73,339.25
TOTALS ==>	304,724.63	52,118.43	1157,376.41	76,559.57	1126,445.36	508,627.27	508,627.27	335,655.68

STATUS OF CASH

\$ 010	FIRST CITY BANK	53,207.24	54,198.40	1162,311.21	76,559.57	1166,870.36	0.00	0.00	48,648.09
\$ 0015	NSF CHECKS	1,700.20	(150.00)	(23.82)	(85.00)	0.00	0.00	0.00	1,676.38
\$ 0030	SFS CHANGE FUND/	0.00	(400.00)	(400.00)	0.00	(400.00)	0.00	0.00	0.00
\$ 0035	SBA A	180,952.59	535.03	4,132.95	0.00	(30,000.00)	0.00	0.00	181,487.54
\$ 0040	CLUB CHANGE FUND	0.00	(4,150.00)	(10,025.00)	(2,000.00)	(10,025.00)	0.00	0.00	0.00
\$ 0050	FCB/CD (206279)1	68,864.60	0.00	1,381.07	0.00	0.00	0.00	0.00	70,245.67
TOTALS ==>		304,724.63	50,033.43	1157,376.41	74,474.57	1126,445.36	0.00	0.00	335,655.68

State Board of Education Regulations require that internal funds shall be classified and administered as School Activity funds. When the bank balance exceeds the Federal Deposit Insurance coverage excess funds must be transferred to an additional account.

* Are any of these accounts more than 60 days old Yes No X ? If yes, attach a list showing vendors, amounts, and total.

I certify that this financial report is true and correct.

PDC

High School
03/04June, 2004
Month and Year

June 30, 2004

Date Prepared

Page No.

PRINCIPAL'S MONTHLY FINANCIAL REPORT ON INTERNAL FUNDS
GENERAL SCHOOL ACTIVITY FUNDS

Account	07/01/03			Receipts		Disbursements		YTD Transfers		06/30/04
	Begin Balance	This Month	Year-to-Date	This Month	Year-to-Date	This Month	Year-to-Date	In	Out	End Balance
SUMMARY OF ACCOUNTS										
1 ATHLETICS	61,580.07	21,616.34	418,492.43	18,338.74	398,695.69	309,037.12	303,770.69			86,643.24
2 MUSIC	36,667.42	2,005.31	267,724.52	3,550.17	270,469.69	191,322.94	199,277.76			25,967.43
3 CLASSES	3,488.31	243.13	29,102.84	1,624.16	30,140.96	11,740.76	10,258.71			3,932.24
4 CLUBS	39,284.61	1,026.00	78,958.09	2,624.20	72,870.64	45,220.79	42,809.35			47,783.50
5 DEPARTMENTS	65,439.79	1,579.98	97,980.01	1,382.73	88,121.55	19,210.26	15,518.28			78,990.23
6 TRUST FUNDS	14,301.87	448.54	23,314.57	983.52	15,388.52	1,833.02	3,286.22			20,774.72
9 GENERAL	27,143.93	5,888.48	54,398.40	2,032.69	37,465.18	6,162.14	9,606.02			40,633.27
TOTALS ==>	247,906.00	32,807.78	969,970.86	30,536.21	913,152.23	584,527.03	584,527.03			304,724.63

STATUS OF CASH

10.00 FIRST CITY BANK	135,764.36	35,696.80	978,112.92	30,536.21	1,060,670.04	0.00	0.00	53,207.24
\$ 0015.00 NSF CHECKS	1,394.81	(631.02)	305.39	0.00	0.00	0.00	0.00	1,700.20
\$ 0030.00 SFS CHANGE FUND/	0.00	0.00	(450.00)	0.00	(450.00)	0.00	0.00	0.00
\$ 0035.00 SBA A	43,066.64	342.00	918.14	0.00	(136,967.81)	0.00	0.00	180,952.59
\$ 0040.03 CLUB CHANGE FUND	0.00	(2,600.00)	(10,100.00)	0.00	(10,100.00)	0.00	0.00	0.00
\$ 0050.01 PCB/CD (206279)1	10,607.75	0.00	185.64	0.00	0.00	0.00	0.00	110,793.39
\$ 0050.02 PCB/CD (6213) (82	57,072.44	0.00	998.77	0.00	0.00	0.00	0.00	58,071.21
TOTALS ==>	247,906.00	32,807.78	969,970.86	30,536.21	913,152.23	0.00	0.00	304,724.63

State Board of Education Regulations require that internal funds shall be classified and administered as School Activity funds. When the bank balance exceeds the Federal Deposit Insurance coverage excess funds must be transferred to an additional account.

* Are any of these accounts more than 60 days old Yes No X ? If yes, attach a list showing vendors, amounts, and total.
I certify that this financial report is true and correct.