




**SCHOOL DISTRICT OF OKALOOSA COUNTY
INTEROFFICE MEMORANDUM
FINANCE DEPARTMENT**

FINANCE TAM: 2014-026

CONTACT: Julie Perry, Director
Budgeting & Financial Services

TELEPHONE: 833-5850

TO: School Principals
FROM: Rita R. Scallan, Chief Financial Officer
DATE: December 13, 2013 
SUBJECT: Internal Funds Bookkeepers' Workshop Update

Carr, Riggs, & Ingram (CRI), Certified Public Accountants, sponsored an Internal Funds School Bookkeepers' Workshop on December 12, 2013. CRI provided an overview of audit objectives and a discussion of the finding for fiscal year 2012-2013.

In addition, CRI and the Finance Department discussed and provided information about noteworthy items to assist the bookkeepers. This memorandum includes the following handouts that were provided at the workshop:

- Bookkeeper Workshop – Items Noted by the Auditors & Items Noted by the Finance Department
- Instructions to Ticket Sellers
- Instructions to Ticket Sellers – Football
- Disbursements – Supplemental Information
- Disbursements – Special Situations – Supplemental Information

Should you have any questions or need additional information, please contact Julie Perry at 833-5850.

Attachments

cc: Executive Staff
Bookkeepers

Bookkeeper Workshop

December 12, 2013

ITEMS NOTED BY THE AUDITORS

Invoices/Receipts

- All disbursements must have original itemized invoices or receipts.
- The payee on the invoice/receipt must be the same as the payee on the Check Requisition, unless the payment is a reimbursement.
- The amount on the invoice should be the same as the amount on the Check Requisition. If it is not, adequate documentation on the invoice or the check requisition should be present stating how and why the amount being requested is different.

Donations Made by Schools

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

Cash or Check Advance

- A cash advance is made payable to an individual.
- A check advance is made payable to a vendor.
- In either case, the sponsor must return the original receipt(s) to the bookkeeper. Meal allowances and gasoline reimbursements must include the following documentation:
 - Meal Allowance
If a portion of the advance was used for meal allowances, the sponsor must provide a form signed by the students and chaperones stating that meal allowances have been received.
 - Gasoline or Mileage Reimbursement
If a portion of the advance was used for gasoline or mileage reimbursement, the appropriate in-county or out-of-county travel reimbursement form must be completed by the sponsor, noting the mileage reimbursement claimed. The amount claimed may be less than or equal to the amount calculated on the travel reimbursement form. It is not necessary to provide gasoline receipts.
- If change is received, the sponsor will complete a MCF, noting "Change from Check #xxx to (Vendor)." The bookkeeper will note the receipt number and the amount of change received on the original Check Requisition Form.
- The total of the receipts plus the change must equal the amount of the advance.

Bookkeeper Workshop

December 12, 2013

Reimbursing the School's District Budget

- When reimbursing the school's district budget, the bookkeeper must include a copy of the VISA invoice or purchase order information along with a Cash Transmittal Form.
- In the case of a purchase order, the invoice normally goes directly to Accounts Payable. Purchase order screens indicating items purchased and amount paid will be sufficient for this purpose.
- Examples are included on the Disbursements – Special Situations – Supplemental Information sheet on the Internal Funds – Additional Information website.

Change Funds

- Some schools were allowing a sponsor keep a change fund for the entire year. Change funds may only be kept for an event or a season.
- If the change fund is for the season, it must be kept in a secure location. In this case, the responsible individual may place the change fund in a labeled envelope in the drop safe.

Ticket Seller's Report

- Finance has provided "Instructions to Ticket Sellers" Word documents for football and other events on the Internal Funds – Additional Information website.
- These Word documents contain the basic information from the Internal Funds Manual and some information that may be personalized for your school.

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Bookkeeper Workshop

December 12, 2013

ITEMS NOTED BY THE FINANCE DEPARTMENT

General

- Please remember that General may NOT be used to clear account deficits that do not benefit the majority of students. Examples we found include:
 - Funds transferred from General to a Baseball Tournament.
 - Funds transferred from General to JROTC and Math.

- General can be the most difficult account to expend. Per Internal Funds Manual 1.031 (1), “Any income earned from activities conducted by the school or organization within the school supported by the general student body will be classified as “General” account income. Funds accrued in the General account may be expended for any purpose which would add to the educational experience in either the curricular or extra-curricular activities of the major portion of the student body in that school. These expenditures may be for, but not limited to:
 - Equipment for school wide use
 - Equipment for the library or cafeteria dining area
 - Beautification of grounds
 - Entertainment programs for entire student body
 - Field trips by major portion of student body.”

- General may also be used to pay for the following Board-approved recognition (limited to \$100 or less):
 - Instructional or Educational Support employee of the year
 - Retiring employees
 - Faculty and staff at the beginning of the school year (refreshments for a “welcome back” breakfast, not gifts)
 - Student academic achievement
 - Student athletic achievement
 - Volunteers and business or community organizations performing a service to the school

- The Finance Department has also advised bookkeepers that safety items and copier maintenance or leases may be paid for using General funds. Copier maintenance or leases would be paid through budgeted funds and then reimbursed using internal funds.

Change Funds

- Change funds are not expenditures, they are a change of location of funds; therefore, change funds must always be written from the Change Fund Asset account.

- Some schools are writing change funds from other accounts such as PTO or sports.

Bookkeeper Workshop

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Fundraisers

- Per State Red Book Chapter 8, Section III 2.3 (e), "A financial report shall be filed with the principal's office at the close of each fundraising activity. To accommodate collection of data for this report, a separate account for the activity may be established."
- We have noticed the following in regard to Fundraisers:
 - Several schools are not separating fundraising activities from the main accounts. Fundraiser purchases and sales are being recorded in the main accounts. This makes it difficult to obtain a clear accounting of the fundraising activities and their corresponding profit/loss.
 - Several schools are using fundraiser sub-accounts to pay for items other than those directly related to the fundraiser. For example, expenditures for a 5th grade ceremony, supplies, etc. were charged to a Scentsy Fundraiser account.
- The Finance Department recommends that all fundraisers be accounted for in separate accounts or sub-accounts. The only exception would be a single line item, such as "bagging for tips."
- These accounts or sub-accounts should only be used to record income and expenditures directly related to the fundraiser. Once the fundraiser is complete, a general ledger report can be printed to show the profit or loss.
- The profit or loss will then be transferred to the appropriate account per the fundraiser request. The general ledger report and copy of the fundraiser request should be used as backup to the transfer.

Vending

- Vending is a fundraiser account and should only be used for the collection of revenue. The profit is to be transferred to Principal's Discretionary and then expended.

Picture Revenue

- Pictures are a fundraiser to benefit the majority of students. In order to provide a clear accounting of Picture revenue, all picture revenue is to be posted to the Picture account. Once revenue is received, funds are to be transferred to General.
- Problems we have encountered:
 - Some schools are posting receipts directly to General, Principals Discretionary, and in one case to Student Council.
 - Some schools are making expenditures from Pictures.

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- If Picture revenue is to be transferred to any account other than General, a fundraiser request must be submitted and approved. Schools may request up to 50% of Picture revenue be utilized at the Principal's discretion. In this case, the Picture revenue is posted to the Picture account. A transfer is then made to General and Principal's Discretionary with a copy of the Picture General Ledger and a copy of the Fundraiser Request as backup.
- No expenditures should be made from the Picture fundraiser account unless it is directly related to the fundraiser.

Field Trips

- Teachers are to make every effort to collect only the funds required for the trip; however, it is understandable that some overages may occur. Large overages must be spent directly on the students or refunded by check to the parents. Small overages may be spent directly on the students, refunded by check to the parents, rolled to the next grade level's field trip sub-account, or donated to General.
- We have noticed the following problems at several schools:
 - The leftover field trip amounts were not transferred to the next grade level field trip accounts.
 - Expenditures for supplies were made from field trip accounts. These accounts should only be used for field trips expenses and purchasing items for the students such as gifts or parties.
 - Large balances remained in the field trip account, some in excess of \$700.
 - Field trip expenses were paid from other accounts, such as T-Shirt Sales.
 - General was used to clear some field trip deficits. This is not appropriate as it does not benefit the majority of the students.
- Please review the Field Trips information sheet posted to the Internal Funds – Additional Information website.

Donations Received by a School

- Please remember that if a donation is received by a school with no instructions on how it is to be used, the donation must be placed in General.
- Donations may only be placed in Principal's Discretionary if the donor specifically requests the funds to be used at the principal's discretion.
- If a donation is for a specific purpose, a '6' trust account should be set up.

Bookkeeper Workshop

December 12, 2013

Sales Tax

- We noticed a couple of errors in regard to sales tax:
 - A few schools are paying sales tax on school planners and yearbooks. School publications are specifically sales tax exempt.
 - Some schools are paying sales tax on the sale price of an item. Schools are only responsible for sales tax on the purchase price, not the sale price, unless the sales are concessions or dinners to the public.
- Please review the Sales Tax Update information sheet posted to the Internal Funds – Additional Information website.

General Ledger Review

- Several schools had posting errors in the general ledger accounts. Examples include:
 - Posting a receipt to a Scholarship account with a description of “3rd Grade/Disney on Ice.”
 - Posting a receipt to a Kindergarten Field Trip account with a description of “Field Trip – 2nd Grade.”
 - Posting a receipt to a Fifth Grade Field Trip account with a description of “Sales.”
 - Posting a receipt to a Yearbook account with a description of “A+ School Shirts.”
- Please take a few minutes to look over the general ledger before finishing the bank reconciliation and correct the entries in the month they occurred.

Disbursements – Supplemental Information

- The Disbursements – Supplemental Information sheet on the Internal Funds – Additional Information website has been expanded to include the following sections:
 - Writing a Check
 - Completing the Disbursement Process
 - Manual Check
 - Voiding a Check

Disbursements – Special Situations – Supplemental Information

- Finance has updated the Disbursements – Special Situations – Supplemental Information sheet on the Internal Funds – Additional Information website to include the information covered in this workshop.

INSTRUCTIONS TO TICKET SELLERS

The Principal or Assistant Principal will give you the following items:

- ◆ Money Box
- ◆ Change Fund with Envelope
- ◆ Tickets
- ◆ Ticket Seller's Report
- ◆ Report of Tickets Transferred
- ◆ Monies Collected Form
- ◆ Bank Bag

With the Principal or Assistant Principal present:

- ◆ Verify that the first and last ticket numbers are correctly listed on the *Ticket Seller's Report* & initial the space labeled "Tickets Rec'd By" (1)
- ◆ Verify the amount of the change fund and initial under "Change Received By" (2)

When ticket sales are complete:

- ◆ Immediately secure the ticket window or remove the ticket box with the cash and unused tickets to a private room.
- ◆ Put the Change Fund back in the Change Fund Envelope - try to keep the bills small (\$1's and \$5's)
- ◆ Complete the following on the *Ticket Seller's Report* (highlighted items) –
 - Enter the "First Number on Roll After Sale" (3)
 - Enter your initials in "Return Verified By" (4)
 - Enter "Quantity Sold" ("First Number on Roll After Sale" MINUS "First Number on Roll Before Sale") (5)
 - Multiply the "Quantity Sold" by the Price per Ticket and enter the amount in "Total Sales" (6)
- ◆ Count the remaining money. If the amount of money collected does not agree with the "Total Sales on the *Ticket Seller's Report*, re-verify.
- ◆ Finish the *Ticket Seller's Report* (highlighted items) –
 - If the "Total Sales" on *Ticket Seller's Report* and amount of money collected do not agree, account for the discrepancies.
 - Sign on line indicating "I certify that this report is true . . ." (7)
- ◆ Enter the total of the money collected on the *Monies Collected Form*. Sign the form at the bottom and keep the Pink Copy for your records.

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| SCHOOL DISTRICT OF OKALOOSA COUNTY, FLORIDA STUDENT ACTIVITY FUNDS | | | | | | | | MIS 4004 REV. 9/26/89 | | |
|--|-------|----------------|----------------------------------|--------------------------|---------------------------------|----------------------|-----------------------|--------------------------|--|--|
| ACTIVITY EVENT TICKET SELLER'S REPORT | | | | | | | | | | |
| _____ | | _____ | | _____ | | _____ | | _____ | | |
| SCHOOL | | TICKET STATION | | EVENT | | DATE | | | | |
| Kind of Ticket | Color | Price Each | First Number On Roll Before Sale | Tickets Rec'd By | First Number On Roll After Sale | Return Verified By | Quantity Sold (Count) | Total Sales | | |
| | | \$ | # | # | | | # | \$ | | |
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| I CERTIFY THAT THIS REPORT IS TRUE AND ACCURATE IN EVERY DETAIL. | | | | | | | TOTALS | \$ | | |
| Signed - Ticket Seller | | | | CHANGE FUND \$ _____ | Received By _____ | Actual Cash Received | \$ _____ | | | |
| Verified by: _____ (Principal, Secretary, or Bookkeeper) | | | | Change Returned \$ _____ | Received By _____ | Recorded on Receipt | # _____ | | | |
| | | | | Receipt # _____ | | Date _____ | By _____ | | | |
| INSTRUCTIONS: 1. Use for all events for which admission is charged. 2. Prepare form for each ticket seller, for all selling locations. 3. Original to be attached to report of monies collected, MIS 4002. 4. Prepare additional copy (or copies) as needed for records and accountability. | | | | | | | | | | |

Place the following items in the Bank Bag:

- ◆ Money to be Deposited
- ◆ Change Fund in Envelope
- ◆ *Monies Collected Form* (yellow & white copies only)
- ◆ *Ticket Seller's Report*
- ◆ Leftover Tickets

PLACE THE BANK BAG IN THE DROP SAFE IN THE BOOKKEEPER'S OFFICE.

INSTRUCTIONS TO TICKET SELLERS - FOOTBALL

The Principal or Assistant Principal will give you the following items:

- ◆ Money Box
- ◆ Change Fund with Envelope
- ◆ Tickets
- ◆ Ticket Seller's Report
- ◆ Report of Tickets Transferred
- ◆ Receipt of Locked Bag Form
- ◆ Monies Collected Form
- ◆ Deposit Slip
- ◆ Locking Bank Bag with Key
- ◆ Zippered Bank Bag (No Lock)

With the Principal or Assistant Principal present:

- ◆ Verify that the first and last ticket numbers are correctly listed on the *Ticket Seller's Report* & initial the space labeled "Tickets Rec'd By" (1)
- ◆ Verify the amount of the change fund and initial under "Change Received By" (2)

When ticket sales are complete:

- ◆ Immediately secure the ticket window or remove the ticket box with the cash and unused tickets to a private room.
- ◆ Place the Change Fund back in the Change Fund Envelope – it should consist of 10 (ten) \$5 bills and the balance in \$1 bills, if possible. Gate 1 will have \$300 change; Gates 2 & 3 will have \$200 change each.
- ◆ Complete the following on the *Ticket Seller's Report* (highlighted items) -
 - Enter the "First Number on Roll After Sale" (3)
 - Enter your initials in "Return Verified By" (4)
 - Enter "Quantity Sold" ("First Number on Roll After Sale" MINUS "First Number on Roll Before Sale") (5)
 - Multiply the "Quantity Sold" by the Price per Ticket and enter the amount in "Total Sales" (6)
- ◆ Count the remaining money. If the amount of money collected does not agree with the "Total Sales" on the *Ticket Seller's Report*, re-verify.
- ◆ Finish the *Ticket Seller's Report* (highlighted items) -
 - If the "Total Sales" on *Ticket Seller's Report* and amount of money collected do not agree, account for the discrepancies.
 - Sign on line indicating "I certify that this report is true . . ." (7)
- ◆ Enter the total of the money collected on the *Monies Collected Form*. Sign the form at the bottom and keep the Pink Copy for your records.
- ◆ Complete the *Deposit Slip*.

| SCHOOL DISTRICT OF OKALOOSA COUNTY, FLORIDA STUDENT ACTIVITY FUNDS | | | | | | | MIS 4004 REV. 9/26/89 | |
|--|-------|------------|----------------------------------|------------------|---------------------------------|--------------------------|--------------------------|-------------|
| ACTIVITY EVENT TICKET SELLER'S REPORT | | | | | | | | |
| SCHOOL _____ | | | TICKET STATION _____ | | EVENT _____ | | DATE _____ | |
| Kind of Ticket | Color | Price Each | First Number On Roll Before Sale | Tickets Rec'd By | First Number On Roll After Sale | Return Verified By | Quantity Sold (Count) | Total Sales |
| | | \$ | # | # | | | # | \$ |
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| I CERTIFY THAT THIS REPORT IS TRUE AND ACCURATE IN EVERY DETAIL. | | | | | | CHANGE FUND \$ _____ | TOTALS | \$ _____ |
| Signed - Ticket Seller | | | | | | Received By _____ | Actual Cash Received | \$ _____ |
| Verified by: _____ (Principal, Secretary, or Bookkeeper) | | | | | | Change Returned \$ _____ | Recorded on Receipt | # _____ |
| | | | | | | Received By _____ | Date _____ | By _____ |
| | | | | | | Receipt # _____ | | |
| INSTRUCTIONS: 1. Use for all events for which admission is charged. 2. Prepare form for each ticket seller, for all selling locations. 3. Original to be attached to report of monies collected, MIS 4002. 4. Prepare additional copy (or copies) as needed for records and accountability. | | | | | | | | |

Place the following items in the LOCKING BANK BAG and lock with key:

- ◆ Completed *Deposit Slip* (both copies)
- ◆ *Change Fund* in Sealed Envelope
- ◆ Money to be Deposited (Ticket Sales)

Give the LOCKED BANK BAG to the Principal and ask her to sign the RECEIPT OF LOCKED BAG form (you keep the form).

Place the following items in the ZIPPERED BANK BAG:

- ◆ *Monies Collected Form* (yellow & white copies only - keep the pink)
- ◆ *Ticket Seller's Report*
- ◆ Leftover Tickets
- ◆ Key to Locking Bank Bag
- ◆ RECEIPT OF LOCKED BAG Form (signed by Principal)

Give the ZIPPERED BANK BAG and TICKET BOX to the Assistant Principal.

DISBURSEMENTS/EXPENDITURES – Supplemental Information

School District of Okaloosa County

Updated 11/06/2013

I. Prohibited Expenditures

A. The following expenditures are PROHIBITED:

1. Equipment, supplies, forms, and postage for curricular or classroom use for which School Board funds are available. *
2. Curricular-related travel; professional, technical, or consultant services; or other items for which School Board funds are available. *
3. Articles for the personal use of any student, employee, or other person; except those items which are identifiable as being in recognition of service or promotion of school activities and those items identified under Rule 6A-1.043, FAC, Promotion and Public Relations Expenditures. This includes medicines. Specific authority is granted for First Aid supplies.
4. Personal memberships or subscriptions. Student-service organizations may elect to make contributions, subject to the approval of the principal. Membership for the school in the local Chamber of Commerce is allowable.
5. Salaries or other compensation for duties or assignments which are the responsibility of the School District. This includes all positions and supplements during the school year. The only exception is the position of Lunchroom Monitor. Summer extracurricular positions are not considered a School District responsibility.
6. Loans, credit, or accommodation purchases for anyone.
7. Repairs and maintenance of School Board equipment for which School Board funds are available. *
8. Purchases from base exchanges, commissaries, or any purchase where military affiliation is required.

*Revenue derived from vocational education production shops may be used for these purposes.

II. Check Requisition/Transfer Form

- A. The Check Requisition/Transfer Form (MIS 4003) is provided for use at the school level in controlling all expenditures from Internal Accounts.
- B. This form shall be completed and signed by the appropriate sponsor before any expenditure or transfer may be made.
- C. It is recommended that each organization have a backup sponsor.
- D. A list of sponsors and backup sponsors should be maintained in the bookkeeping office.
- E. If funds are held in a trust account for a school support organization, the designated officer is considered the sponsor for the purpose of requesting checks and/or transfers.

DISBURSEMENTS/EXPENDITURES – Supplemental Information

School District of Okaloosa County

Updated 11/06/2013

- F. The completed white and yellow copies of the Check Requisition/Transfer Form, along with appropriate documentation, shall be given to the bookkeeper. The requestor shall keep the pink copy for his/her records.
- G. Should an emergency arise and the sponsor is not available, payment may be made and the sponsor may sign the Check Requisition/Transfer Form upon return to work. The emergency situation shall be noted on the Check Requisition/Transfer Form.

Sample: Check Requisition/Transfer Form

- ‘Account’ – Account from which money is being paid
- ‘Date’ – Date of request
- ‘Payable To’ – Self-explanatory
- ‘Address’ – Not necessary if the address is on the attached invoice/receipt
- ‘Amount’ – Self-explanatory
- ‘Description’ – Self-explanatory
- ‘For Resale’ – Self-explanatory
- ‘Sponsor’ – Individual in charge of funds for the account
- ‘Treasurer’ – Organization officer, if applicable

| SCHOOL DISTRICT OF OKALOOSA COUNTY CHECK REQUISITION/TRANSFER FORM | | | | MIS 4003 REV 07/05 |
|--|---------------------|---------------|-------------|-----------------------|
| ORIGINAL, ITEMIZED INVOICES AND/OR RECEIPTS MUST ACCOMPANY CHECK REQUEST. | | | | |
| ACCOUNT: | Football | DATE: | 8/30/2005 | |
| PAYABLE TO: | Sports-R-Us | | | |
| ADDRESS: | | | | |
| AMOUNT: | \$350.00 | | | |
| DESCRIPTION: | 10 Helmets | | FOR RESALE? | YES__ NO <u>X</u> |
| APPROVAL SIGNATURES | | | | |
| SPONSOR: | Head Football Coach | TREASURER: | | |
| BOOKKEEPER: | | PRINCIPAL: | | |
| DUPLICATE COPY OF CHECK REQUEST WILL BE RETURNED TO SPONSOR/TREASURER AFTER CHECK IS ISSUED. | | | | |
| FOR SCHOOL BOOKKEEPER USE ONLY | | | | |
| ACCOUNT | | | | AMOUNT |
| | | | | |
| | | | | |
| | | | | |
| CHECK NO.: | | TRANSFER NO.: | | DATE ISSUED: |
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III. Invoices/Receipts

- A. **All** disbursements shall require an original, itemized invoice or original, itemized receipt. Itemization is defined as having full details of the purchase, including a description and price for each item purchased.
 1. If the invoice is from an individual, the invoice must be signed by the vendor.
 2. No disbursement shall be made using only a vendor’s statement.
 3. No reimbursement shall be made using an individual’s charge card statement.

DISBURSEMENTS/EXPENDITURES – Supplemental Information

School District of Okaloosa County

Updated 11/06/2013

4. The payee on the invoice/receipt must be the same as the payee on the Check Requisition, unless the payment is a reimbursement.
 5. The amount on the invoice should be the same as the amount on the Check Requisition. If it is not, adequate documentation on the invoice or the check requisition should be present stating how and why the amount being requested is different.
- B. The invoice or receipt shall be attached to the check request prior to writing the check, unless an advance check is being issued. In the case of an advance check, the itemized invoice or receipt shall be returned to the bookkeeper after the purchase.
- C. See **DISBURSEMENTS – SPECIAL** for further information on check advances and other special situations.

IV. Vendors

- A. Before writing a check, the vendor must be entered into the internal accounting system.
- B. It is recommended that a vendor be required to complete MIS 2079 “Vendor Application & Substitute Form W-9.” This form will provide the information a school needs for its records. This is especially important for those vendors requiring a Form 1099.
- C. The Tax ID Number or Social Security Number must be entered without dashes and/or punctuation of any type in order for the software to properly consolidate Forms 1099.
- D. Form 1099 Requirements:
1. Schools are required to send a 1099 to all individuals, partnerships, and unincorporated businesses that have provided a service to our schools.
 2. Schools do not send a 1099 to vendors receiving reimbursements or refunds. This includes teachers receiving Florida Teachers Classroom Supply Assistance Program funds. These funds are simply an advance reimbursement.

V. Writing a Check

- A. Insofar as practicable, all checks should be printed using the computerized accounting system. A manual check may be required when the software or computer is not working or the bookkeeper is out.
- B. The school should strive to pay bills in a timely manner and take advantage of all available purchase discounts.
- C. The bookkeeper shall use the completed Check Requisition/Transfer form and supporting documentation to write each check. Under no circumstances are checks to be written without the properly completed paperwork.
- D. The bookkeeper shall determine whether or not sales tax is due by reviewing the invoice and the sponsor’s response on the Check Requisition.

DISBURSEMENTS/EXPENDITURES – Supplemental Information

School District of Okaloosa County

Updated 11/06/2013

- E. If an error in account is discovered after the check has printed, this may be corrected with a Journal Entry/Adjustment – Check to Wrong Account (bookkeeper keying error) or Journal Entry/Fund Transfer (sponsor error). All Fund Transfers must be accompanied by a Check Requisition/Transfer Form. (See JOURNAL ENTRIES – TRANSFERS & ADJUSTMENTS.)
- F. All other errors will require voiding the check and reissuing.

VI. Completing the Disbursement Process

- A. The bookkeeper shall sign the Check Requisition/Transfer Form and enter the following on the Check Requisition Form under “For School Bookkeeper Use Only”:
 - 1. Account number,
 - 2. Amount of check,
 - 3. Check number, and
 - 4. Check date.

(See Sample: Completed Check Requisition/Transfer Form)
- B. The following shall be submitted to the Principal for approval:
 - 1. Check,
 - 2. Check request, and
 - 3. Documentation (itemized invoice or receipt, information for check advance).
- C. The Check Requisition/Transfer Form shall be signed by the Principal indicating his/her approval. If the Principal does not approve the expenditure, the check will be voided.
- D. The check shall be signed by two authorized individuals.
- E. The bookkeeper shall then stamp the invoice ‘paid,’ remove the yellow copy of the Check Requisition, and tear off the stub of the check.
- F. The original check shall be given or mailed to the vendor or sponsor.
- G. The yellow copy of the Check Requisition shall be returned to the sponsor.
- H. The Check Requisition Packets consist of the white copy of the Check Requisition, Check Stub, and *Original Invoice/Documentation* stamped paid.
 - 1. If a disbursement was made using Petty Cash or reimbursing the District VISA, the original invoice/documentation will be in the District office. In these cases, a *copy* of the invoice/documentation will be in the Check Requisition Packets.
- I. The Check Requisition Packets shall be filed by check number, most recent on top.

DISBURSEMENTS/EXPENDITURES – Supplemental Information

School District of Okaloosa County

Updated 11/06/2013

Sample: Completed Check Requisition/Transfer Form

| SCHOOL DISTRICT OF OKALOOSA COUNTY | | MIS 4003 | |
|--|----------------------------|---------------|-------------------|
| CHECK REQUISITION/TRANSFER FORM | | REV 07/05 | |
| ORIGINAL, ITEMIZED INVOICES AND/OR RECEIPTS MUST ACCOMPANY CHECK REQUEST. | | | |
| ACCOUNT: | Football | DATE: | 8/30/2005 |
| PAYABLE TO: | Sports-R-Us | | |
| ADDRESS: | | | |
| AMOUNT: | \$350.00 | | |
| DESCRIPTION: | 10 Helmets | | |
| | | FOR RESALE? | YES _ NO <u>X</u> |
| APPROVAL SIGNATURES | | | |
| SPONSOR: | <i>Head Football Coach</i> | TREASURER: | |
| BOOKKEEPER: | <i>Ima Bookkeeper</i> | PRINCIPAL: | <i>Principal</i> |
| DUPLICATE COPY OF CHECK REQUEST WILL BE RETURNED TO SPONSOR/TREASURER AFTER CHECK IS ISSUED. | | | |
| FOR SCHOOL BOOKKEEPER USE ONLY | | | |
| ACCOUNT | | | AMOUNT |
| 1-010.00 | | | \$350.00 |
| | | | |
| | | | |
| | | | |
| CHECK NO.: | 1234 | TRANSFER NO.: | |
| | | DATE ISSUED: | 9/2/2005 |

VII. Manual Check

- A. Insofar as practicable, all checks should be printed using the computerized accounting system. A manual check may be required when the software or computer is not working or the bookkeeper is out.
- B. Completing a manual check involves:
 1. Typing the check (or printing neatly),
 2. Removing the check stub, and
 3. Making a copy of the check for the bookkeeper.
- C. The Check Requisition/Transfer Form, copy of the check, and check stub shall then be used to enter the check into the accounting system once the bookkeeper has returned.
- D. Manual checks will be entered into the accounting system before writing any additional checks.
 1. On the "New Check" screen, change the "Date" and "Check Number" to reflect the information on the manual check. All other data will then be entered as usual, and the check will be saved.
 2. Go to the "Post Check" screen to post the manual check.
 3. Print a Check Register for the manual check and attach it to the Check Requisition Form.
 4. When the next regular check is printed, change the "Starting Check Number" to the next check to be printed and hit Tab.

VI. Checks Processed Electronically

- A. As stated in the Internal Funds Manual, “under no circumstances shall *automatic* electronic withdrawals be made from the checking account.”
- B. Paying sales tax to the State of Florida electronically is permissible as this is not an automatic electronic withdrawal; authorization is required for each payment.
- C. In addition, some vendors are processing checks electronically. This is not considered automatic as there must be an appropriately signed check authorizing the expenditure.
- D. Should a vendor process a check electronically, the check should be returned to the school.
 - 1. The school shall note on the check “Cashed Electronically” and the date.
 - 2. The check will be filed in the monthly folder with the bank statement as the bank statement will not include a copy of the check.
 - 3. Do not remove the signature lines as it is necessary to see that the expenditure was authorized.
- E. Electronic checks may not be processed for more than the face value of the check.

VII. Voiding a Check

- A. Should it be necessary to void a check,
 - 1. Write “VOID” across the face of the check and
 - 2. Remove the signature block.
- B. The check shall be filed in the monthly folder with the completed check requisitions in numerical order.
- C. Void the check in the accounting system.

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I. Change Funds By Check Requisition

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

Sample: Entering an Invoice for Change

The screenshot shows a web browser window titled "Create Check - Microsoft Internet Explorer". The address bar shows "http://finance-srv1.ocsd.okaloosa.k12.fl.us/sfo/CheckNew.aspx". The page has a navigation menu with items like "Admin", "Data Files", "Checks", "Receipts", etc. The main content area is for "OCSD TEST SCHOOL" and includes a "Pay to the order of:" section with a "VEHENDOR" field containing "John Doe" and a "CHECK NUMBER" field with a "PRINT" button. Below this is a table with the following data:

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

At the bottom of the form, there are buttons for "New Row", "New Check", "Save", "Print Proof Listing", and "Close Report".

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

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

II. Change Funds By Imprest Fund

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

III. Cash or Check Advance

- A. Certain expenditures may warrant the necessity to issue a cash or check advance.
 1. A cash advance is made payable to an individual.
 2. A check advance is made payable to a vendor. If possible, the requestor should obtain a detailed quote before the check is written.
- B. The need for an advance may arise when a District credit card purchase is not permitted and/or a purchase order is not practical, permitted, or the exact purchase price cannot be determined.
- C. Cash or check advances may be permitted for:
 1. Meal allowances and travel expenses for student activities;

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

IV. Donations Made by Schools to Other Organizations

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

V. Purchasing Positions and/or Paying Other Compensation

- B. Salaries or other compensation for duties or assignments which are *not* the responsibility of the School District (example lunchroom monitor, summer football coach, summer band director, ticket seller, ticket taker) may be paid from internal funds with monies collected to serve that purpose. Examples include:

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

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Sample: MIS 3218 – Cash/Refund Transmittal Form

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

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

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

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

Internal Funds Check
 Purpose of Funds: Other Comp

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

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

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

 (Signature of Principal/Department Head)

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VI. Reimbursing the School's District Budget

- A. It is permissible to make internal purchases using a County Purchase Order or a District VISA card and then reimburse the school's District budget as long as those purchases follow District guidelines.
- B. The internal account's sponsor shall complete a Check Requisition made payable to the Okaloosa County School District (OCSD).
- C. The bookkeeper shall attach backup documentation indicating:
 - 1. Items purchased – copy of VISA invoice or purchase order information from the AS400. See Sample: Purchase Order Information – AS400.
 - 2. Verification of expenditure – AS400 Screen F503 showing expenditure. See Sample: Verification of Expenditure – F503
- D. The internal funds check and a Cash Refund/Transmittal Form (MIS 3218) shall be submitted to the Accounting and Financial Reporting Department. See Sample: Cash Refund/Transmittal Form
- E. A copy of the Cash Refund/Transmittal Form shall be kept with the completed Check Requisition.
- F. If funds are not available in the budget, contact the Accounting and Financial Reporting Department to see if funds may be sent to the District in advance.

Sample: Purchase Order Information – AS400 (1 of 2)

| | | | |
|--|---|--------------------|------------------|
| Panel: _____ | F817. PO Items | | |
| Action: <u>C</u> | PO: <u>50000000</u> | Rf: <u> </u> | |
| <hr/> | | | |
| Vndr: <u>V0000050801</u> | COASTAL BUSINESS PRODUCTS, INC. | | Item: 5100.00 |
| Date: <u>07282004</u> | T: <u>N</u> S: <u>P</u> | T/C: _____ | Acct: 5100.00 |
| Ship: _____ | | | Rcvd: 0.00 |
| Proj: _____ | | Bid: _____ | Paid: 5100.00 |
| Cntr: <u>0000 ANY SCHOOL</u> | | Req: _____ | Open: 0.00 |
| Attn: _____ | | | |
| Seq Rf Item | Description | Qty Unit | Unit Price |
| <u>001</u> _____ | <u>RISO GMA MAINT AGREEMENT</u> * | <u>1</u> <u>EA</u> | <u>1500.0000</u> |
| | Rcv: _____ | Inv: _____ | Pay: 1500.00 Ext |
| <u>002</u> _____ | <u>COPIER ALL-INCLUSIVE MAINT AGR</u> * | <u>1</u> <u>EA</u> | <u>3600.0000</u> |
| | Rcv: _____ | Inv: _____ | Pay: 3600.00 Ext |
| | | | .00 |
| | Rcv: _____ | Inv: _____ | Pay: _____ Ext |
| Inv: <u>2</u> | | 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 | | | |

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Sample: Purchase Order Information - AS400 (2 of 2)

Panel: _____ F818. PO Accounts Year: 2005

Action: C PO: 50002000 Rf: _____

Vndr: V0000050801 COASTAL BUSINESS PRODUCTS, INC. Item: 5100.00
 Date: 07282004 T: N S: P T/C: _____ Acct: 5100.00
 Ship: _____ Rcvd: 0.00
 Proj: _____ Bid: Paid: 5100.00
 Cntr: 0000 ANY SCHOOL Req: Open: 0.00
 Attn: _____

| Rf | FUND.FUNC.R/OB.CNTR.PROJ | Issued | Debit | Credit |
|-----|----------------------------|---------|-------|---------|
| --- | <u>1010.5100.0350.0000</u> | 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 OKAOPER

Sample: Verification of Expenditure - F503

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 7=Bwd 8=Fwd 9=Npg 11=View 12=Esc
 Record displayed (view only). Upd 07/16/2005 10:03:19 SPAN9019

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Sample: Cash Refund/Transmittal Form

SCHOOL DISTRICT OF OKALOOSA COUNTY
FINANCE DEPARTMENT
CASH/REFUND TRANSMITTAL FORM

MIS 3218
Rev. 7/06

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 FUNDS SENT TO THE FINANCE OFFICE.

Total Amount of Check(s) \$ 5,100.00
Total Amount of Cash 0.00
Grand Total \$ 5,100.00

| Check No. | Amount | Fund | Function | Object | Center No. | Project |
|-----------|----------|------|----------|--------|------------|---------|
| 1235 | 5,100.00 | 1010 | 5100 | 0350 | 0000 | |
| | | | | | | |
| | | | | | | |
| | | | | | | |

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

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

Internal Funds Check
Purpose of Funds: Reimburse budget for copier maintenance agreement - PO #5000000 - Coastal Business Prod

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

| Date(s) | Description of Activity | Name of Payee | Type* | Name of District Employee Requiring Substitute (Complete for Type 'S') |
|---------|-------------------------|---------------|-------|---|
| | | | | |
| | | | | |
| | | | | |
| | | | | |

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

(Signature of Principal/Department Head)

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VII. Payments to Individuals for Services

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

VIII. Recognition or Achievement Awards

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

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