




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

FINANCE TAM: 2015-047

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Accounting & Financial Reporting
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Budgeting and Financial Services
Debby Fetner, Supervisor
Payroll

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TO: Select School Principals

FROM: Rita R. Scallan, Chief Financial Officer 

DATE: May 12, 2015

SUBJECT: Community Education Fees

Community Education courses include Driver's Education courses and adult enrichment courses. Summer camps K-12 for students are not considered community education courses.

Community Education courses and fees must be approved in advance by the School Board. All revenue for Community Education courses will be budgeted to Project 2166 – Adult Enrichment and may only be used for community education expenditures. Any excess funds in this project may be used to offset a portion of a school's electricity expenditures.

If a school intends to provide a Driver's Education course or an adult enrichment course, please notify the Accounting & Financial Reporting Department as soon as possible. Accounting will provide the following:

- MIS 4098 – Community Education Registration/Receipt forms
- MIS 3273 – Record of Cash Collections form (online at www.okaloosa.k12.fl.us/finance/FormsAccounting.aspx)
- Deposit slips for District bank account
- Endorsement stamp for District bank account

Registering Students and Collecting Fees

Once a Community Education course has been approved by the School Board, schools will need to register students and collect fees. Please follow the procedures outlined below to provide adequate safeguards and comply with internal controls established for all District cash collections.

1. When a student registers and pays for a Community Education course, the Community Education teacher or front office staff will complete a pre-numbered **MIS 4098 – Community Education Registration/Receipt** form. This form is a three part carbonless copy form.
 - a. WHITE copy – Office copy
 - b. YELLOW copy – Instructor copy
 - c. PINK copy – Student copy

2. The Community Education teacher or front office staff must turn in all funds collected and the WHITE copies of the **MIS 4098 – Community Education Registration/Receipt** forms to the school bookkeeper daily.
3. The school bookkeeper will reconcile the funds collected to the **MIS 4098 – Community Education Registration/Receipt** forms, complete the District deposit slip in duplicate, and take the deposit to the designated District bank.
4. The school bookkeeper will make a copy of all **MIS 3273 – Record of Cash Collections** forms for the individual at the school responsible for submitting payroll.
5. The school bookkeeper will send a completed **MIS 3273 – Record of Cash Collections** form (using Revenue #3434), the bank endorsed copy of the deposit slip, and the WHITE copies of the **MIS 4098 – Community Education Registration/Receipt** forms to the Accounting & Financial Reporting Department for processing.
6. The Budgeting & Financial Services Department will appropriate the funds as collected in **Project 2166 – Adult Enrichment** at the schools' cost centers.

Payroll Procedures

Community Education teachers must complete **MIS 3475 – Other Compensation Time Sheet** and submit to the individual at the school responsible for submitting payroll. The **MIS 3475 – Other Compensation Time Sheet** should be compared to the **MIS 4098 – Community Education Registration/Receipt** forms.

The school will pay the teachers based on the approved School Board agenda item, **MIS 3475 – Other Compensation Time Sheet**, and **MIS 4098 – Community Education Registration/Receipt** forms using **MIS 3180 – Other Compensation Report**.

Requesting Additional Deposit Slips

The school bookkeeper should request new deposit slips when needed. To request new deposit slips, e-mail Kenn Macdonald at macdonaldke@mail.okaloosa.k12.fl.us and include the last deposit slip number in the e-mail. Please allow two weeks to receive the new deposit slips. The cost of the deposit slips will be charged to the respective school's budget 1010.9100.0510.0XXX.2166.

Requesting Additional MIS 4098 – Community Education Registration/Receipt Forms

The school bookkeeper should request new **MIS 4098 – Community Education Registration/Receipt** forms when needed. To request new forms, e-mail Kenn Macdonald at macdonaldke@mail.okaloosa.k12.fl.us and include the last receipt number and the quantity requested in the e-mail. Please allow one week to receive the new forms. The cost of the forms will be charged to the respective school's budget 1010.9100.0390.0XXX.2166.

Should you have any questions or need additional information, please call Kenneth Macdonald at 833-6310.

C: Executive Staff
Bookkeepers