

SECTION I

POLICIES AND PROCEDURES

FOR INTERNAL ACCOUNTS

Revised December 2024

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A. BASIC PRINCIPLES

1. The district School Board has authority over and responsibility for activity funds (also referred to as activity accounts, internal funds, and internal accounts) of the schools. Section 6A-1.085, State Board of Education Administrative rules, provides in part that: "Monies collected and expended within a school shall be used for financing the normal program of school activities not otherwise financed by the District. For providing necessary and proper services and materials for school activities and for other purposes consistent with the school program as established and approved by the school board. Such funds are the responsibility of the school board and the board will see that they are properly accounted for through use of generally recognized accounting procedures and effectively administered through adherence to internal funds policies of the school board and applicable Florida Statutes. Funds collected in connection with summer program activities, funds derived from school athletic events, gifts, and contributions made by band or athletic booster clubs, civic organizations, parent-teacher organizations, and commercial agencies, and all other similar monies, properties, or benefits shall be included in internal funds of the school."
2. Student activities funds serve two general purposes:
 - a. to promote the education, general welfare, and morale of students; and
 - b. to finance the legitimate extracurricular/co-curricular activities of the student body in order to augment, but not conflict with, the educational program provided by the School Board.
3. Student activities funds are those funds derived from activities meeting any of the following conditions:
 - a. All activities of any sort which involve a Board employee in any way in the handling or custody of monies received from students or for students as part of his/her employment responsibilities;
 - b. All activities of school-recognized student groups;
 - c. All activities which are considered as "extra-class" activities or an extension (co-curricular) of the school program; e.g., all sports, performances by band, orchestra, chorus, dramatic, and other curriculum groups that are trained and directed by Board employees and appointees or authorized volunteers as a part of their employment assignment. All business transactions allied to these events, such as programs and concessions, are considered school activities.
 - d. All merchandising activities where the merchandise is purchased by or in the name of the school, shipped to the school or to a school employee, or comes at any time into the direct custody of a Board employee on school property.
4. Principals are responsible for submitting recommendations for modifications to the student activity funds policies and procedures, which may be updated at any time.

5. The principal of the school has the overall responsibility for fiscal control of all activities in accordance with State Board rules and School Board policies. The principal is responsible for all money received by the school.
6. In general, funds derived from the student body as a whole shall be expended to benefit the student body as a whole. As far as possible, school activity funds shall be expended to benefit those students contributing to the accumulation of such funds.
7. Authorized student business functions, while benefiting the enrollment, shall be conducted in such a manner as to offer a minimum of competition to commercial firms.
8. Purchases for a school or for any group within a school shall not exceed the cash resources without prior approval of the Chief of Finance or his/her designee.
9. Trust funds shall be spent for the purpose for which collected. At no time may a trust account be overdrawn except when a school is serving as host in Florida High School Activities Association authorized events or activities, or when authorized by the Chief of Finance or his/her designee.
10. The use of school activity funds to cash checks or make loans or accommodations is prohibited.
11. The making of personal purchases through a student body in order to take advantage of student body purchasing privileges (tax exemptions, school discounts, etc.) is prohibited.
12. The Florida High School Activities Association (FHSAA) is recognized as the authority for establishing standards for and coordinating of interscholastic activities in the high schools, and all Alachua County high schools shall maintain membership in this association and comply with its by-laws and regulations.

School principals, band directors, and other school personnel, as appropriate, are authorized to serve as signatories and managers of FHSAA bank accounts when appointed by the FHSAA.

13. All fund-raising projects and activities conducted by a school, any group within or connected with a school, or in the name of the school, should contribute to the educational experience of students and shall not be in conflict with the overall instructional program administered by the Superintendent and the appointed staff. All projects and activities shall be considered school projects under the direction of the Board.
14. Money collected by or from students by school personnel at school or through promotion of school activities shall be deposited in the school's internal accounts (activity funds). These are public funds under the control and supervision of the School Board.
15. Public funds should not be spent for private or individual benefit; rather, they should be spent to derive a benefit for the school or the district school system.
16. As detailed later in C.2.c., the pre-approved budget is the ultimate authority for spending public funds. Principals are responsible for budget approval and for spending such funds for public purposes. Spending not in accord with budgets is prohibited.

17. Cooperative activities with booster organizations or clubs are encouraged and appreciated, and may be established with the knowledge and consent of the principal, to support or complement individual school programs and activities. The principal, charged with responsibility for the program or activity for which the booster club is formed to assist or principal's designee shall be an active member (ex-officio) of all such organizations.
18. School principals may enter into written agreements with PTAs, booster clubs, and other patron organizations in connection with student activity events, to participate through providing materials or services for sale. These may include sale of souvenirs, production and sale of football or other event programs, operation of concession stands and others. The distribution of profits shall be specified in the agreement; otherwise, the total proceeds shall belong to the school and shall be deposited in the school's activity fund.
19. All fund-raising activities and projects of school-related or patron and booster organizations must fill out the Request To Engage In Fundraising form and be submitted to the principal or his/her designee. Activities not set forth in the original budget will be questioned, as part of the audit report, therefore, pre-planning is essential.
20. School-related or patron and booster organizations are permitted to hold their own fund-raising activities and to account for their collections and disbursements through their own bank accounts.
 - a. Each authorized organization is required to submit to the principal a Patron/Booster Organization Financial Report listing projects, receipts, disbursements, accounts payable, and other data no less than quarterly, and preferably monthly. An approved organization financial statement may be submitted instead but must supply the same information required on the School Board form.
 - b. The principal will maintain a file on each organization containing the financial statements and the audit reports, and maintain a listing of operating organizations that have not filed reports for review by the designated auditor.
21. All patron or booster groups formed for support or promotion of any or all programs and activities of a school shall adhere to Parent-Teacher Association, Southern Association of Colleges and Schools, and Florida High School Activities Association rules regarding non-interference with school administration or school programs.
22. A patron organization and individuals shall not use the School Board tax identification number (Federal T.I.N.) or Florida sales tax exemption number or any other number assigned to the school district or a district school, in accordance with State and Federal law.
23. Gambling/Lotteries: Florida Statutes (FS 849.09) provide that "(1) It shall be unlawful for any person in this state to (a) set up, promote, or conduct any LOTTERY for money or for anything of value; (b) Dispose of any money or other property of any kind whatsoever by means of any LOTTERY; (c) Conduct any LOTTERY drawing for the distribution of a prize or by lot or chance . . . (e) And/or assist in the sale, disposal or procurement of any LOTTERY ticket, coupon or share or any right to any drawing in a LOTTERY . . ." Schools shall observe the law and shall avoid activities that are or that appear to be in violation of Florida laws.

24. The "Red Book", Chapter 8, School Internal Funds, Financial and Program Cost Accounting and Reporting for Florida Schools, is the basic resource in developing principles, administrative practices, accounting procedures, and forms used in accounting for student activities funds in public schools, except as expanded or interpreted by the School Board policy, by policies recorded herein or by the State Department of Education rules.
25. The School Board welcomes gifts of property and money within provisions of Board policy and Florida Statutes. The Board is the legal agent designated by Florida Statutes for receiving gifts. A proposed gift should immediately be reviewed with the Chief of Finance or his/her designee to effectively meet Board standards in responding to offers or proposals.
26. The Board prescribes conditions under which property can be accepted. Property must be useful to the school. Equipment must meet performance, quality, and other standards. Cash gifts, if designated, must meet with Board and Statutory standards as to purposes for the gift.
27. If vending machines for use in faculty and staff lounges are purchased through a conditional sales contract, title to the equipment passes after final payment has been made. This type of vending machine bears a School Board district number to facilitate identification with the school.
28. An annual examination by an auditor chosen by the Board will be made of schools' internal funds in accordance with Florida Statutes and Florida State Board of Education administrative rules.
 - a. In addition to providing evaluation of the books, records, and the Principal's Annual Financial Report, the examination shall evaluate financial compliance with Florida Statutes, Florida State Board of Education rules, School Board policy, Policies and Procedures for Internal Accounts, and good business practices. The school principal shall respond on a timely basis to the auditor to all exceptions made in the auditor's report, noting, if required, any corrective action taken. Such response will be included with the auditor's report at the time it is presented to the School Board and the Superintendent in open session. The auditor will follow up with the school to determine if corrective action taken satisfied any exceptions reported and will report the findings to the Superintendent. The internal audit report submitted to the Board will play a major role in completing the fiscal awareness section in the annual principal's evaluation process. Emphasis will be given to both improvement and failure to improve in the major areas set forth in audit findings.
 - b. Where a change in principal occurs by reason of a predecessor principal's resignation, transfer, or termination, a review of the school's internal funds will be conducted as expeditiously as possible. The Director of Human Resources will notify the Chief of Finance when changes of principals occur.

B. SOURCES AND RECEIPTING OF FUNDS

1. CLASSIFYING SOURCES

- a The standards for collecting, receipting, classifying, and safekeeping of all funds raised from student activities shall be in accordance with School Board policy, State Board of Education rules, and Florida Statutes. The classification of accounts for the School Board of Alachua County is as follows:

Athletics Ticket sales for athletic events, game guarantees, program sales, etc.

Music Proceeds from activities of music classes and organizations

Classes Activities at class level

Clubs Activities at club level

Departments Activities at department level

Trusts Monies collected for charitable drives, lost and damaged textbooks, and collections for ordering specific publications, merchandise, or services for students, etc., or any other legal activity that constitutes a trust relationship, such as funds held in trust for a booster/patron organization that elects to do so

School Store Proceeds from sale of school store merchandise for profit (paper, pencils, etc.)

General Proceeds from all activities conducted on an overall school basis or any activity not specifically classified in one of the other funds

2. RECEIVING AND RECEIPTING

- a Manual signatures are required on all receipts and reports of monies collected. Initials or rubber stamp signatures are not permitted.
- b Any monies handled by or coming into the custody or responsibility of a Board employee must be recorded on one or more of the following forms:
1. Official receipt (issued by bookkeeper)
 2. Special purpose receipts:
 - a. Teacher/departmental receipt; issued primarily to students by teachers and others as appropriate.
 - b. Vendor supplied (and Finance Department approved) yearbook receipt forms, magazine order forms, jewelry order forms, and others. Usually issued by students.

- c. Receipt produced from a Finance Department approved software or computer program for special programs such as EDEP and Camp Crystal.

3. Report of Monies Collected:

- a. Listing collections from students of \$50.00 or less, usually by teacher or other money collector. A class lists can be used for field trips with (see attached written on RMC.)
- b. Summary of certain group collections, including fund-raising sales records by seller names; usually prepared by the teacher or sponsor.

4. Ticket Seller's Report forms, prepared by the ticket seller and other designated employees.

- a. The bookkeeper issues a copy of the Report of Monies Collected with an official receipt number from Skyward for all monies received by or for the school. All collections by teachers, ticket sellers, and others and their records and receipting documentation should be turned in within one business day, to the bookkeeper for recording in appropriate project accounts and for monies to be deposited in the designated bank. In any event, funds collected must be deposited within 5 (five) working days or before a holiday.
- b. Endorsement stamps shall be furnished to collectors of money when collection occurs after school or at off-school sites and at any time when circumstances indicate a need for security.

Pre-numbered duplicate or triplicate receipts shall be used for collecting except where otherwise provided.

- c. Teacher/departmental receipt books shall be obtained from the Internal Auditing Department. The bookkeeper must maintain a control of these receipt books and of all types of receipt books issued to teachers, other employees, and students, using the Log/Record of Teacher/Departmental Receipts Books Issued, or other specified log form. Any receipt book used must have been approved by the Chief of Finance. Outstanding receipt books of all types shall be recalled at the end of the activity or the school year for inventory and for availability for audit by the internal accounts department and/or designated auditor.

- 1) Where there is an exchange of money for merchandise, and there is full accountability for the merchandise, a receipt may not be required, as in a school store, a book fair, a concession stand, etc. In unusual situations, money collecting procedures shall be determined by the Director of Finance. When students turn in monies from sales and other types of fund-raising events, they shall be receipted in order to establish accountability for the students as well as for the adult collector. Sales collections made by students shall be recorded on sales record forms assigned to the adult collector.

- 2) Students shall be issued receipts for payments for future delivery of materials or services costing more than \$50.00 (Parents can be provided a receipt when requested)
- 3) Collections of less than \$50.01 may be accounted by recording names and the amounts paid on the Report of Monies Collect form. Uniform charges to students of a small amount at the entrance location of an event may be accounted for in a lump sum entry on a Report of Monies Collected form (such as 22 @ 75¢ = \$16.50.)
- 4) All monies shall be receipted to the payees on prescribed forms when received and shall be promptly presented to the bookkeeper or other authorized person. Monies received shall be receipted by the bookkeeper on prescribed forms and deposited intact. As a general rule, money should not be placed in the safe or vault to be receipted at a later date. There should be no delay in recording or banking money in order to reconcile supporting documents.
- 5) The loss of any receipt book shall be reported immediately in writing to the principal who will then submit a report to the Internal Auditing Department.
- 6) Collections from all extracurricular/co-curricular activities, including athletic contests, music organization events, class or club dances, car washes, and sales events, shall be properly accounted for on either receipts issued to persons who turn in monies, by Report of Monies Collected form, or by appropriate fund-raising form or ticket seller's report. Collections shall be turned in promptly to the bookkeeper for recording, and shall be deposited in the internal accounts (activity funds) bank account.
- 7) Money collected from students or parents for lost or damaged textbooks shall be deposited in the appropriate trust account awaiting transfer to business services per their instructions. A refund may be made for a book returned. All monies received over \$100 should be remitted to the business services department by June 30th each year.
- 8) Money collected for rental of school facilities and sales tax collections, if any, shall be deposited in the appropriate trust account and shall be remitted by the 15th of the succeeding month to the Finance Department on the Transmittal of Facilities Rental Receipts form. Custodial salaries will be forwarded by check with the appropriate payroll report to the payroll office. Custodial salaries will be submitted on an INT payroll form and then billed to the schools each month for payment.
- 9) Money collected for summer school shall be deposited in the appropriate trust account and remitted to Finance during the summer term as may be directed by the Chief of Finance.

- 10) Money collected from students or parents for student transportation tickets, admission tickets, field trips, etc., shall be deposited in the appropriate trust account within activities funds and shall be used for the purpose for which collected. "Excess collections", if any, cannot be used for other purposes without additional parental written approval. Otherwise, refunds should be issued (usually by check) to the parents. If balances are remaining at May 1, approval must be obtained from the Chief of Finance or designee to close these accounts to any other appropriate account. Approval may also be obtained any time prior to May 1.
- 11) All funds received in connection with the appearance of groups representing the school shall be deposited in activities accounts of the participating school and credited to the department or activity concerned unless otherwise authorized by Board provision.
- 12) Receipts from sale of cold drinks, coffee, and food items in faculty and staff lounges shall be handled through the activity accounts for the benefit of the faculty and staff trust account.
- 13) Funds collected from faculty and staff for flowers and gifts, if not collected and handled by a faculty and staff committee member, may be collected by the principal or a representative as an accommodation to the faculty, and must be processed through the school activity accounts.
- 14) All collections for all purposes, including sale of merchandise or tickets, shall be turned in to the bookkeeper within one business day. No one may hold collections until an entire lot has been sold or a sale is completed, or all collections made, except that the library/media center may turn in small collections on the last workday of the week and the last workday of the month.
- 15) Monies received must be deposited intact in the order in which receipts were written. The school's copies of deposit slips shall show the first and last official receipt numbers or an identifying number, in a sequence, covering the total of the deposit. (For re-deposits see D.2.m. – page 27)
- 16) Interest earned by the checking or investment account, which is credited to an account in the bank, shall be posted as an adjustment to that cash account by the bookkeeper upon notice. The adjustment is to bear a notation that the deposit was directly deposited by the bank into the named account.
- 17) Postdated checks shall not be accepted.

- 18) Checks payable to a school must be receipted and deposited in the school's checking account. Under no circumstances shall a check be endorsed to a different payee by a school board employee.
- 19) A stamp shall be used to endorse all checks deposited in the school's bank account and shall include a restrictive provision, "Deposit to the account of School Board of Alachua County, D.b.a., (school name), Internal Funds," and the account number. It may also include the name of the bank.
- 20) Money shall be deposited on the next scheduled courier pickup (within five business days if not using a courier) and on the last workday before Thanksgiving, Christmas, or Spring Break.
- 21) Arrangements shall be made with the bank holding the checking account for security-type bags and night depository keys to enable the school to place activity event receipts in the bank night depository for safekeeping until the next working day when the money will be retrieved, recounted, and deposited. The money shall have been counted and listed on event accounting forms, extensions and totals entered on the forms by collectors of the money, and the money and records verified with notations by the person who is responsible for taking the money to the bank. Police or other security escorts must be arranged by the principal.
- 22) Personal checks shall not be cashed from or substituted in school internal accounts monies either before or after collections are receipted in the school office.
- 23) The principal may refuse to accept personal checks from students and/or faculty and staff members during the last three weeks of school, or at other times for sound reasons, or at any time for persons who have previously had checks returned by their banks, usually for insufficient funds.

3. CHANGE AND PETTY CASH FUNDS

- a An athletic petty cash fund may be established in a school from activities account funds for the purpose under the conditions of and in an amount set forth in School Board Policy 6625 PETTY CASH ACCOUNTS. **Petty cash accounts can only be used for the purposes of supporting school athletics.**
- b Change funds from athletic activities account funds are authorized to the extent of need for activities events where admission fees are collected. Such funds should not be held overnight but should be promptly returned school vault following the event. Event receipts should also be placed in a night depository, with formal receipting and depositing on the next regular school day. The principal will arrange appropriate security for collection and transport of such monies.

c Internal Petty Cash Procedures:

Establishment of the Internal Petty Cash Fund Athletics:

- a. Requests for an internal petty cash fund must be made in writing, by the Principal, and sent to the Internal Accounts – Finance for approval.
- b. A check will be written to the Principal, or designee, for the internal petty cash money. The check shall be issued as follows: Principal or designee's name. Checks will be cashed and cash returned to EA/bookkeeper to be placed in the petty cash lock box.
- c. No general fund account balances will be charged. The check amount will be deducted from the 0100, Checking Account, and allocated to the 0105 Internal Petty Cash Fund account.
- d. When petty cash is used for a purchase, the receipt for the purchase will be placed in the petty cash lock box. At all times, the cash and receipts must equal the amount designated for petty cash.
- e. Athletic petty cash will have a predetermined amount (currently \$300) placed in the athletic petty cash lock boxes for use with ticket sales for sporting events. Boxes will be counted before and after the event by at least two individuals, one of which should be the bookkeeper. Athletic petty cash does not have to be redeposited each year. Athletic events are usually on going throughout the Summer and petty cash will need to be used for ticket sales. Petty cash boxes must be reconciled at all times. They should be available at all times for audit.
- f. At no time will petty cash funds be used for loans or to cash personal checks. Petty cash is not to be used as a change fund. Petty cash is not to be used to pay employees or vendors.

4. ASSESSMENTS AND CHARGES

- a. A standard charge as approved by the Superintendent or his/her designee will be assessed for use, maintenance, and replacement of band instruments and band uniforms of the school.
- b. Rental deposits and replacement charges for locks furnished by a school will be charged at rates approved by the Chief of Finance or his/her designee.

5. ACTIVITIES EVENT ADMISSIONS

- a Gate or door admissions and receipts, reports, and records
 - i. Records shall be prepared and maintained on prescribed forms (Activity Event Ticket Seller's Report) and a report on gate or door receipts shall be made for each activity event (athletic, music, drama, etc.), with monies turned in and receipted within one business day. Separate ticket seller's report forms shall be used each time a new admission fee is charged to separate events (such as within tournaments.)
 - ii. An accounting for all tickets sold for each event shall be submitted for audit to the internal auditing department within fifteen calendar days following each event using the Principal's Report of Activity Event Receipts and Admissions.
 - iii. Auditor-approved, pre-numbered tickets shall be used.
 - iv. Persons granted complimentary admission shall not be issued tickets but shall be designated in the event report by information and signature of admitter on the Activity Event Complimentary Admissions Report form, usually at a special "Pass Gate" used for participating teams.
 - v. All tickets collected for admission shall be torn in half at the point of admission, a stub given to the entrant, and the retained stub submitted to the internal accounts department with the event report. A ticket stub is not valid for admission or readmission.
- b Advance ticket sales
 - i. Collections for advance sales of admission tickets shall be recorded on the Activity Event Ticket Seller's Report form and must be turned in within one business day or as soon as funds are received from the ticket selling agency with the report form to the bookkeeper during the period of pre-sale.
 - ii. Visiting teams which will have sold tickets in advance of a game will have been instructed as to preparation of the seller report forms, the turn-in of the forms, the return of unsold tickets, and the submission of the visiting school's check for tickets sold.
- c Reports submitted for review after each activity event shall have been examined and approved by the sponsor and principal.
- d Principals of high schools shall publish or restate Activities Events Complimentary Admission rules and procedures annually at the beginning of the school year. A copy of the rules shall be placed with the internal auditing department annually.

- e The principals of high schools shall require a perpetual inventory and an accounting for activities events ticket stock, on the Inventory of Activity Event Tickets form, showing unused stock from event to event. "Tickets are money", therefore, the principal shall maintain unused ticket inventory or stock in a safe or other secure location. The inventory records are prepared on an annual basis. The completed year records are retained by the bookkeeper for audit examination.
- f Principals shall provide the internal auditing department copies of schedules for all activities and events as schedules are finalized.

6. FUNDRAISING FOR ACTIVITIES AND SELLING ON CAMPUS

- a. All fund-raising projects and activities conducted by a school, any group within or connected with a school, or in the name of the school shall contribute to the educational experience of students and shall not be in conflict with the overall instructional program administered by the Superintendent and the appointed staff.
- b. Money collected by or from students at school or through promotion of school activities shall be deposited in the school's internal accounts. These are public funds under the control and supervision of the School Board and shall not be spent for personal benefit.
- c. Schools will not ordinarily be "used" as the fund raiser for charities, however worthy or meritorious; neither will schools be "used" as sales agents for merchandise or services. Schools may participate only as prescribed in School Board policies h and i following.
- d. Each fund-raising project involving students or school employees shall have the prior written approval of its sponsor and the principal of the school, using the Request to Engage in a Fund-Raising Activity/Request for Special Activity form. A school organization (class, club, department, etc.) may apply to the principal for permission to hold an activities event and in conjunction therewith conduct a fund-raising event to defray expenses. The proposed event will have been specified in the annual budget submitted and approved (or modified) by the principal at the beginning of the school year. Appropriate publicity shall accompany sales activity in order that potential purchasers will know the purpose of the sale. Such funds shall be spent for the purpose for which accumulated. The activity resources shall not be overspent.
- e. No Request to Engage in a Fund-Raising Activity will be acted upon for any school group (class, club, department, etc.) until the group or organization has received approval of its school year budget by the principal. No fund-raising activity for the second semester shall be approved until the first semester's fund-raising activity(ies) have been reviewed and found to be in proper order and the organization's budget has been maintained or properly amended. NOTE: If a single fund-raising event constitutes a group's annual activity, their approved Request to Engage in a Fund-Raising Activity form will be considered their annual budget.
- f. Field trips and any accompanying fund raising, advertising, etc., should be in accord with School Board Policy 6610.

- g. Fund-raising events should have an anticipated first report date, and a completion date on the Sales Report form. All events should be completed as quickly as practicable. All receipting activity shall follow procedures outlined in Policies and Procedures for Internal Accounts policy B.2. Records and reports shall be prepared on Board forms or alternate forms previously approved by the Finance Department. Such forms shall assess responsibility and provide accountability. Final reports, including completed records, are due in the principal's office within fifteen calendar days after completion of the event.
- h. A school may, at the discretion of the principal, participate in the local fall (annual) United Way public charity fund-raising campaign, for a period of one week only. Schools may also participate in Jump Rope for Heart and March of Dimes. Monetary participation in other charity solicitations is specifically prohibited unless authorized in writing by the Superintendent or his/her designee. See c. above.
- i. Participation in charity fund-raising activities for other recognized voluntary health agencies (which are approved by the Department of State) ordinarily shall be limited to publicizing the activity through posters, club activities, making available materials for distribution at a central location, and permitting school organizations and clubs to cooperate with the agencies.
 - i. Such participation shall be approved in advance by the principal.
 - ii. The school name may not be used in connection with the fund-raising activities nor may funds be solicited during school hours on school property.
 - iii. Staff members will not be responsible for organizing drives or handling funds.
- j. Elementary school students (grades K-5) shall not be involved in canvassing or door-to-door selling to raise funds for the school or for any outside organization, except as otherwise provided (see h) or unless authorized in writing by the Superintendent or his/her designee.
- k. A principal may restrict public fund raising among clubs, departments, activities, and other organizations on the basis of their purposes and objectives. Honor clubs (National Honor Society, etc.) essentially are not fund-raising organizations and ordinarily should operate on dues collected. Special interest clubs (German Club, French Club, Thespians, etc.) are academically oriented, as are departmental organizations, service clubs, and student publications and are not or may be only partially funded from Board funds and must often be dependent upon profits from fundraising as well as personal resources to accomplish their goals and objectives. A proposed budget for such organizations should reflect all sources of anticipated funds. An approved budget for each organization is also an effective means for administering a student activities program and managing a school calendar.
- l. State established comprehensive vocational education programs involve specialized course material and usually imply or include a student organization closely related to the subject matter. The organizations have conferences, workshops, and meetings which may require travel outside the home school district. An annual banquet and other local meetings are anticipated in subject area organizations. Preparation for and conduct of such meetings is a part of the vocational programs' objectives. The vocational education program-related clubs or departments are authorized to use fund-raising events to raise money to fund meals for guests and other expenses of the event for one banquet per year.

- m. Collection of class or club dues and fund-raising projects by specific groups are generally prohibited in elementary and middle schools. Activities and projects, if any, shall be school-sponsored, with the opportunity for participation of all students. Exceptions may include the annual trip to Washington, D.C. by the school patrols and the field trip to St. Augustine in the study of Florida history. State, regional, and national dues or membership fees in academically-related programs may be paid from funds collected for that purpose or may be paid from the activities General account or from the general school budget as long as such payment is not for individuals.
- n. Sales of bookstore items, I.D. cards, student handbooks, yearbooks, school newspapers, magazines, and book fair shall be considered as normal services and not as fund-raising drives.
- o. Tickets to affairs sponsored by or for non-school agencies shall not be sold in any public school or on school premises by any school, school organization or non-school organization without specific approval from the Superintendent or his/her designee.

7. AGREEMENTS

- a. No student group may sell food, soft drinks, souvenirs, or other items at activities events and retain the profits unless the benefit is basically to the student body or there is an established practice which makes such opportunities available to other student activities or organizations on an equitable basis.

- 1) Entertainments are not to be permitted during school hours other than those sponsored by the school. Schools shall not charge for any entertainment during school hours. Exceptions may be made only with the written approval of the Superintendent or his/her designee.

Ticket sales, merchandise sales or advertising for non-school activities or non-school organizations shall not be conducted among students in the schools.

- b. The sale of food and beverages to students directly or through vending machines shall not create competition with the school food service program.

8. OTHER COLLECTIONS AND RECEIPTS

- a. Collections of funds from students by students for the purpose of giving gifts to an employee of the Board shall be discouraged.
- b. Students enrolled in Alachua County schools shall not be required to participate in charity drives.
- c. Any agreement on the part of the principal with any outside group for the use of school facilities shall be executed on the prescribed form for rental of school facilities as provided in School Board Policy 7510 and in conformance with established guidelines.

- d. The use of activity funds to pay professional dues or to make charitable contributions is prohibited unless collections are authorized for such specific purpose.
- e. Whenever gifts of used vehicles, appliances, equipment, or other tangible assets are offered for use such as restoration, repair, etc., in vocational training programs, the potential usefulness shall be determined by the principal/director. If accepted, the gift shall be reported to the Chief of Finance. Although a gift item may not be recorded in School Board accounting records, it is School Board property. In the event an item of such property is restored, the cost of repairs shall be reported to the Chief of Finance. The asset may be recorded at repair/restoration cost or may be recorded at the value established by qualified appraisers, whichever is lower.
- f. If gift property such as those noted in e. above should be prepared for sale following restoration, such sale shall be by public auction or other legal practices as is other property of the School Board.
- g. A trust account is for the purpose of especially identifying, setting aside, or holding funds for future activities, events, or other objectives consistent with School Board policies, and Florida Statutes. Funds collected, received, accepted for a specific, restricted purpose are to be accounted for in a designated trust account.
 - i. Patron support organizations may place their funds within the internal accounts of the schools in designated trust accounts to be spent within the framework of organizations' budgets under the direction of the principals. The budgets should be submitted in advance or at least at the time the trust account is set up in the internal accounts, except for PTA, PTO, PTSA.

C. EXPENDITURE OF FUNDS

1. MAKING EXPENDITURES

- a. Expending of monies by school personnel within a school or in connection with a school program shall be in accordance with Florida Statutes, State Board of Education rules, and School Board policies.
- b. Obligations shall not be incurred for services, equipment, or supplies until written authorization has been given by the principal according to prescribed policies.
- c. The following expenditures from funds require PRIOR AUTHORIZATION by the Chief of Finance:
 - 1) all equipment (whether purchased, rented, or borrowed) which is to be attached to the school building, or major equipment which requires use of public utilities,
 - 2) buildings, permanent attachments to buildings, or other structures,
 - 3) risers, bleachers, and equipment involving risks,

- 4) purchases from any employee of the school system,
 - 5) gifts or honorariums to individuals from class, club, or other school funds in excess of \$50.00 per person, and
 - 6) in the event the required ratio of adults to students is not achieved in parent and teacher volunteer chaperones for the school patrol trip to Washington, D.C., the principal may request permission of the Chief of Finance to provide funds from the activity funds General account, not to exceed the amounts set forth in the school's current year's travel policy, to be paid in behalf of one or more additional adults to accompany the students.
- d. The following expenditures from activity funds are PROHIBITED unless drawn from trust funds collected for that purpose:
- 1) personal memberships in professional organizations and professional books and magazines except for school professional libraries except for item 6c,
 - 2) articles for the personal use of School Board employees or other persons,
 - 3) equipment, supplies, and services for rooms and areas not used primarily for student body benefits,
 - 4) "welfare" expenditures and contributions to fund-raising drives (except those contributions collected for a specific purpose and that have been approved by the Superintendent or his/her designee),
 - 5) advertising, except for activities events for which admission is charged, doctors' bills for individuals,
 - 6) meals, coffee, or refreshments for any individual or group except as provided for in Faculty Fund, and Staff/Student Incentives Fund.
- e. The payment of SALARIES and SALARY SUPPLEMENTS for services that are a responsibility of the Board, except where expressly provided, is prohibited. All compensation given at any time for any purpose to employees of the School Board shall be paid by School Board warrants per Florida State Board of Education Administrative Rules 6A-1.052.
- f. All new construction of public education plants and remodeling and renovation of existing permanent facilities, regardless of the source of funds, are capital outlay projects of the Board and shall be undertaken only in accordance with Board policies.

2. BUDGETING

- a. A principal shall require classes, clubs, departments, and organizations to submit proposed annual budgets and to secure approval of the budget prior to undertaking any activity or event to raise or spend money.
- b. A detailed budget for each athletic activity shall be submitted by the athletic director and school principal to the supervisor of athletics by June 15
- c. b. Once established, the BUDGET of an activity's organization becomes a guideline for the subject school year. When activities approach budgeted limits, a review and possibly an adjustment (amendment) of plans are necessary. See B.6.e. An amended budget should be prepared, adopted, and submitted to the principal or his/her designee for review and action. If approved, the organization will operate under the revised budget. If not approved, the principal will specify conditions and terms of operations for the remainder of the year.

3. PURCHASING

- a. Purchasing from activity funds shall be conducted pursuant to Florida Statutes, State Board rules, and School Board policies.
- b. The following prescribed methods shall be used to purchase equipment, supplies, materials, and services that are paid for using activities funds (internal accounts)
 - i) A internal account purchase order that is manually signed and dated by the principal or his/her appointed designee;
 - ii) A p-card, which is used in strict accordance with the Purchasing Department's "Purchasing Card Rules and Procedures" manual as it relates to purchases made through internal accounts using the p-card and in the event of any conflict between these rules and procedures and the Purchasing Card Rules & Procedures, the Purchasing Card Rules & Procedures shall govern.
 - iii) A District-level Purchase Order shall be used to purchase tangible property.
- c. The following procedures shall govern acquisition of equipment, supplies, materials, and services made using a manual Purchase Order:
 - i) Purchases of equipment, materials, printing, services, and supplies \$2,000.00 and over must have prior approval from the Purchasing Department in accordance with District procedures. All such requests shall be in the form of an internal account Purchase Order. Approval of such requests shall be indicated by the Purchasing Director's signature on the internal account Purchase Order or via an email approval.

- ii) Quotations shall be solicited from three or more sources for purchases of equipment which exceed \$2,000.00 but does not exceed \$2,500.00. The Purchasing Department will assist as requested with all such equipment purchases. Purchase of equipment which the individual item purchase price exceeds \$2500.00 must be made by District-level purchase order, as this item is tangible property and must be assigned a property tag.
 - iii) Prior to purchasing electrical or mechanical equipment or supplies that have not been pre-approved, the ordering school shall seek advice from the Purchasing, Facilities, or IR/IT Departments regarding what items should be purchased in order to best meet the needs of the school.
 - iv) Any item purchased that will be attached in any way to the floor, walls, ceiling, or grounds must be approved by the building committee before purchase and funds must be deposited in account 9000 (internal accounts). A copy of the invoice should be sent to the Director of Finance.
- d. The following procedures shall govern acquisition of equipment, supplies, materials, and services made using the P-Card as it relates to purchases made through internal accounts using the p-card and in the event of any conflict between these rules and procedures and the Purchasing Card Rules & Procedures, the Purchasing Card Rules & Procedures shall govern. Please refer to the "Purchasing Card Rules and Procedures," which are available for viewing on the Purchasing Department's p-card web page.
- e. The following procedures shall govern acquisition of equipment, supplies, materials, and services associated with the Disbursement Codes located at the end of this document under the heading "WHEN NOT TO USE A PURCHASE ORDER (SPECIAL CODES)."
- i) The Purchasing Department shall approve in advance all purchases that are \$2,000.00 and over that are associated with codes, 70, 72, 79, and 85. ii) An email shall be sent to the Purchasing Director, with the applicable code in the subject line, describing the disbursement and stating the disbursement amount.
 - ii) The Purchasing Director shall indicate approval or disapproval of the requested disbursement in a reply email to the school.
- f. The following procedures shall govern acquisition of tangible property using internal account funds:
- i) Pre-approval of the purchase by the Purchasing Department is not required.
 - ii) After funds have been sent by check to the Finance Department, a Skyward requisition shall be created by the school. The requisition shall include the building and room # in which each piece of tangible property will be located.

- iii) Purchasing will review the requisition and then process the Purchase Order. Purchasing reserves, the right to solicit quotes from other reputable vendors, to change the vendor on the requisition, or to order an "or equal" piece of equipment with prior approval of the school.
- g. A principal may require all purchase requests be submitted to his/her office on the school's requisition form. Neither the school nor the School Board shall be liable for any purchase made in the name of the school without prior express written approval.
- h. Confirmation purchase orders **are prohibited** except for unusual or emergency situations that pose an immediate threat to the safety of students, staff, or a project.
- i. When cash is donated to a school for the purpose of making a purchase, and the School Board has accepted the gift and approved the intended purpose, School Board purchasing procedures shall be adhered to inasmuch as the money has become a part of the activity funds (which are public funds) and is the responsibility of the Board.
- j. Athletic uniforms, equipment, and supplies shall be bid (or purchased, when not bid) through the School Board purchasing department in accordance with c. above. Exceptions can be made for the purchase of uniforms that are not under bid requirements such as t-shirts, shorts, shoes for cheerleading and other smaller sports and the payment can be made with the p-card.
- k. The principal shall normally be responsible for preparing specifications for all items to be bid. The purchasing department as well as committees of knowledgeable persons may be utilized by the principal to aid in the formulation of specifications. The Superintendent or his/her designee and the purchasing department shall approve specifications prior to solicitation of bids.
- l. Items received on consignment for resale shall be exempt from the bid requirements.
- m. All contracts or agreements proposed to be entered into by a school for services, materials, or equipment shall be approved and executed only by the School Board, except where otherwise provided.
- n. The principal shall be responsible for initiating action on a contract. Except where otherwise provided, contracts recommended for approval by the principal shall be forwarded to the Chief of Finance for examination and for scheduling the contract for Board action.
- o. Purchases may be made from funds handled "in trust" for students, and high school principals are authorized to enter into contracts for purchase of class jewelry, school annuals (yearbooks), cards, invitations, caps and gowns (all often called "commemorative items"), and for event travel and similar items and purposes.

- p. Principals are authorized to arrange for vendors of commemorative items to send sales representatives to the school for the purpose of receiving orders and payments from students and providing the students with signed, pre-numbered vendor sales receipts.
- q. Principals are authorized to enter into contract for purchase of school and class pictures. Such contracts shall stipulate a privilege to cancel when, in the judgment of the principal, merchandise or service is not as represented.

Where possible, principals are to direct photography vendors to receive payment from parents through students for school pictures, providing the school with room-by-room lists of students photographed, and submitting to the school its picture commission when pictures are delivered.

- r. Principals may enter into contracts by issuance of the school purchase order form or use p card to secure services of common carriers or approved types of licensed "for hire" vehicles for travel to and from activities events when necessary, more convenient, or more suitable in the circumstances. The purchase order form must be manually signed by the principal and shall name the school employee to complete rental agreement forms. P-cards may also be used for charter bus procurement.
- s. Goods purchased for educational activities for K-12 students are exempt from sales tax per Rules and Regulations, Florida Sales and Use Tax Law. Sales tax should be paid to the vendor on all items purchased for resale.
- t. Whenever an out-of-state vendor of merchandise for resale does not charge Florida sales tax on the delivered cost of the merchandise, the subject school shall transfer the amount of the tax based on the total of the invoice (including delivery costs) at the present tax rate from the purchasing account to the sales tax trust account (6430). The sales tax should be remitted monthly to the Finance Department. The finance department will prepare a monthly district-wide sales tax report for the Florida Department of Revenue.
- u. Whenever the Superintendent determines that it is advantageous to the schools, he/she shall recommend the pooling of purchases of goods and services commonly made with activity funds. The purchasing department shall be responsible for carrying out the bid procedure in accordance with Board policy.
- v. **Purchases of gift cards are strictly prohibited.**

4. PROMOTION AND PUBLIC RELATIONS FUNDING-STAFF/STUDENT INCENTIVES

- a. Funds may be used for promotion and public relations on a school level for (a) school-wide curricular and co-curricular purposes and activities including recognition of students, community and/or staff on special educational-related occasions, (b) hospitality for school-related activities and/or events, (c) for costs incurred by students, staff and/or community members when representing the school or the system at special occasions, and (d) for hospitality of business guests, patron support group officers in meetings with the principal, and meetings with district Board members and district administrators. This is not for self-promotion.

5. DISBURSING FUNDS

- a. Obligations for services, equipment, or supplies shall be paid only upon receipt of the itemized invoice or receipt with the document signed and dated by the department head or responsible employee of the area affected, certifying receipt of merchandise as described and in proper condition.
- b. A statement is not an invoice and shall not be used as a sole basis of payment. Attach it in front of the invoices. A cancelled check is not acceptable as evidence in lieu of an invoice. If no receipt or invoice is available, a signed, dated, written explanation of the expenditures shall be recorded on or attached, with the school purchase order, to the check requisition. Evidence supporting all disbursements must be kept on file. The check number and date of payment must be shown on each check requisition.
- c. Where purchases which were made from activities accounts qualify for reimbursement from district accounts there must be original purchase documents (invoices or other appropriate documents.) The original invoice, bearing specified signatures certifying receipt of materials and services, shall be attached to the Board requisition form, naming the school as the vendor. The school will retain the check requisition and the office copy of the purchase order. "Invoice(s) to business services MM/YY" shall be written across the face of the check requisition to signify the action taken.
- d. Except for petty cash items (if any), all bills shall be paid by school check or p-card. Petty cash purchases must be originated by use of the petty cash voucher available from the bookkeeper and require the authorizing signature.
- e. Initials or rubber stamp signatures are not permitted on invoices to certify receipt of materials or services in good order and may not be used on purchase orders, check requisitions, or checks.

6. MISCELLANEOUS EXPENDITURE PROVISIONS

- a. Athletic event officials are provided by the officials' associations. They are not School Board employees and accordingly, are not paid fringe benefits, and are not included in workers' compensation coverage. Because the contract is with an officials' association, payment for services are by check to the subject association, not to individual officials.
- b. Honorariums (gifts), if any, for speakers at school functions must be authorized and approved by the Chief of Finance.
- c. Rules of the Florida Foreign Language Association and its subgroups in each of the languages we offer in Alachua County and the Culinary Arts Association require the payment of a membership fee (dues) for each teacher whose students will be participating in state contests. This rule also applies in other curriculum areas where similar "dues" are required. The fee insures monies for association expenses. These memberships may be paid for with internal club funds.

It is permissible to pay these memberships from your district budget or from the General or club account in your activity's accounts. In these cases, the fee is not considered as dues, but as a fee for the meeting.

7. AWARDS

- a. An award is usually a memento-type gift in acknowledgement of exemplary individual achievement and outstanding service to a student body and school, and which may be of such nature as to bring honor and recognition to a school. This standard shall apply when activities monies are expended for awards from any student activities internal fund account.

8. TRAVEL

- a. Each school which routinely reimburses travelers shall establish its activities travel guidelines annually and shall place a copy of the guidelines with the internal accounts department by October 1 each year. For first-time or unusual travel situations, travel guidelines shall be established for the current school year before the travel activity begins; a copy will then be forwarded to the internal accounts department.
- b. Travel allowance rates must be equitably applied. In no event or circumstance may travel allowances or reimbursement exceed School Board rates, as established in Chapter 112.061(6) of Florida Statutes and Florida State Board of Education Administrative Rules 6A-1.056.
- c. Student activities funds shall not be used to fund travel, fees, or materials for faculty members to attend academic workshops; however, travel funds for faculty or staff may be provided in connection with a student activity for which the employee has a responsibility.

- d. Faculty members traveling on official school activities shall complete the top portion of the Internal Funds Travel Request for Expense Reimbursement/Expense Advance form and submit it to the principal for authorization in advance of travel when involving student activities or when expenses are to be reimbursed or paid from activity funds. This request may not exceed \$500. Upon return from travel, the actual travel time line and the statement of expense section of this form must be completed by the traveler. A copy of the event program, where appropriate, and receipts for lodging, registration, tolls, parking, taxi, communication, and common carrier, to the extent reimbursed or paid from activities funds, shall be attached. School Board Policy 6550 shall govern granting of approval for travel by any School Board employee.
- e. The equivalent of any meals included in registration fees shall be deducted in computing travel costs.
- f. When out-of-county travel by students is necessary in the pursuance of an approved student activity, advance travel arrangements shall be made for services as appropriate, including transportation, meals, registration or entrance fees, and lodging. When out of state travel is requested, approval from the Deputy Superintendent is required.
- g. Checks may be prepared in advance for the exact or estimated amounts and made payable to the businesses or proprietors providing services. When vendors cannot be determined or exact costs cannot be fixed in advance, the necessary funds may be issued by check to the faculty sponsor and recorded as a travel advance. Or the p-card can be used.
- h. The faculty sponsor accompanying the students shall be the custodian of the checks and responsible for obtaining an invoice for the exact amount of the service from the vendor businesses or proprietors upon presentation of the payment. Any excess shall be returned to the bookkeeper for proper receipting and recording, with descriptive cross-referencing to the original disbursement documents.
- i. When student group travel is within the state of Florida and costs are paid by school check payable to the vendor or p-card, the sponsor shall claim exemption from Florida sales tax, providing the vendor with a copy of the sales tax exemption certificate with attachments.
- j. In situations where allowances are to be distributed to students, each student shall sign on a dated signature sheet for the specific amount of money, certifying that he/she received the meal or lodging allowance. In such situations, students are to be made aware of the amount of the allowances at least 24 hours prior to travel departure so as to permit them to make adequate financial arrangements personally or with their parents.
- k. Any fraudulent travel reimbursement claim is subject to provisions of Florida Statutes 112.061 and School Board Policy 6550.

- l. Allowances and reimbursements for travel and subsistence for school employees shall be based upon concepts for the greatest possible economy, the avoidance of unnecessary travel, and adequate auditing procedures as provided in Rule 6A-1.056, Florida State Board of Education Administrative Rules. The rule further provides that joint travel shall be required by personnel in a single vehicle when feasible.
- m. Activities events travel shall be reimbursed or compensated not to exceed that which is set forth in Florida Statutes and Board policies. Travel reimbursement rates for mileage, meals, etc., shall be consistently applied to all travelers being reimbursed from internal accounts and in accordance with internal accounts guidelines for activity travel reimbursement. Mileage allowances shall be determined by the number of participants authorized for up to six employees attending the same event.
- n. Regular school employees are required to prepare Request for Temporary Duty Elsewhere (TDE) forms when officially attending regularly scheduled activities events outside of the district. If expenses can be claimed, the traveling employee must prepare the top section of the Internal Funds Travel Request for Expense Reimbursement/Expense Advance form and secure required authorizing signatures prior to undertaking the travel. Each traveling employee should be specifically authorized to travel (and must apply individually; one employee cannot apply for another.) Applications must be acted upon BEFORE travel will have begun in order to eliminate questions of liability of the School Board in the event of an injury, accident, or other untoward occurrence. If expenses are not required, employees are not required to receive written authorization when officially attending regularly scheduled in-county or out-of-county athletic events involving his/her school.
- o. Authorized travel expense reimbursement will be made when the travel has occurred and the authorization form has been completed and has the required documentation and signature.
- p. If a "travel advance" was made to the adult coordinator to cover expenses in student travel, the bottom part of the form must be completed and supported with documents for each transaction. The event program must be attached. A check shall be made to the sponsor for actual expenses. The check plus unused cash (when it occurs) is "redeposited" to Travel Advance to close that record.

D. MANAGEMENT OF FUNDS

1. ADMINISTRATION

- a. The School Board policies for supervision and administration of activities funds shall implement (and not conflict with) rules of the State Board of Education.
- b. The administration of internal accounts/activity funds shall be consistent with generally accepted accounting principles and good business practices. The Chief of Finance or his/her designee will prescribe the suitable accounting system for each school and/or activity. No deviation in procedures or forms is permitted unless authorized by the Chief of Finance. All necessary forms will be stocked by the School Board and ordered from forms custodians under the direction of the internal auditing department.
- c. Each student club or activity shall have an employee sponsor who will be responsible for training and supervising the students, making certain that all monies related to an activity are properly receipted, controlled, accounted for, and deposited in the activity funds, and that all required records and reports have been or are being prepared.
- d. Records Retention and/or Disposal: Internal (activity) funds records are public records, and the retention and/or disposal thereof are subject strictly to the General Records Schedule and the Individual Records Schedule of the School Board in accordance with Florida Statutes and Requirements and Procedures established and approved by the Department of State, Division of Archives, History and Records Management. Florida statutes, sections 119 and 257.
- e. Schools may purchase insurance coverage for theft, vandalism, or other types of involuntary losses of equipment purchased from activities funds for activities programs, including musical instruments, cameras for yearbooks and newspapers, and similar items.
- f. In the event of a loss, mysterious disappearance, theft, or burglary of money or of merchandise, materials, or equipment purchased from activities funds, the Affidavit of Loss form shall be promptly prepared and sent to the Director of Finance. When appropriate, a copy shall be sent to the School Board risk management department, along with the Break-in and Vandalism Report form. The Police Department should be notified.
- g. Assessments of money shall not be levied against any or all separate accounts to pay for the purchase of equipment or supplies for which the money was not raised.
- h. No off-campus booster group or alumni club may have an account in the activities fund of a school unless permitted by state statute or through properly budgeted trust accounts.

- i. Continuous merchandising activities (school store, faculty lounge, etc.) must have an inventory cutoff and a profit or loss determination as of the end of the school (fiscal) year and the calendar year.
- j. The Federal Tax Identification Number for each school in the Alachua County school district is also the T.I.N. for the School Board because the School Board, established by the Florida State Legislature, is a legal entity, of which each school is a part. The number legally identifies only the School Board, and shall not be used by any patron group or individual under any circumstance, whatever the reason.
- k. Schools which order consecutively-numbered forms or checks shall include the following in the body of the purchase order to the vendors who supply the forms, "Please submit a notarized certificate that all forms completed, manufactured, etc., were billed and delivered or that any other forms other than the billed and delivered forms were destroyed and, further, that no other stock remains or was made available to anyone other than the subject school."

2. BANKING

- a. The opening of bank accounts and the changing of signatories on bank accounts shall be directed by the Director of Finance. The district shall select the bank in which to have its checking account and/or its investment account(s). The DOF will advise the principal of the forms to secure and will coordinate the establishment of the account. Any change of signatories requires signing of new signature cards and execution of a replacement resolution, the latter a School Board form. The DOF will coordinate these changes. School Board of Alachua County, Florida, is an authorized alternate signatory on all accounts. Further, the Superintendent of Schools or the Chief of Finance is designated by School Board resolution as a signatory for the account in the absence of other authorized signatories. The opening of new accounts, change of banks, change of account numbers, or change of bank name due to mergers, acquisitions, etc., also requires completion of new Public Deposit Identification and Acknowledgment forms. These shall be forwarded to the internal accounts department to secure appropriate signatures and to be filed in this office.
- b. A school shall maintain only one regular checking account in an approved bank, which shall be entitled "School Board of Alachua County, dba, (school name), Internal Funds", and shall deposit in said account all funds derived from all activities of that school, and to withdraw funds required from time to time by check signed by the school principal and the school bookkeeper, with an alternate signatory if so designated by the principal. The Superintendent of Schools or the Chief of Finance is designated by the School Board as a signatory for the checking account in the absence of other authorized signatories.

- c. A school shall open one or more investment accounts (savings, certificate(s) of deposit, or other legal medium of investment of public funds) under the name of the school's activities fund and shall deposit into said account(s) such excess and/or designated funds as may be available from time to time in the Board authorized checking account in a similar name. The said funds may be withdrawn as instruments mature or as funds are needed and are available without penalty upon presentation of a withdrawal order signed by the school principal and the school bookkeeper, with an alternate signatory, if so designated by the principal. The Superintendent of Schools or the Chief of Finance is designated by the School Board as a signatory for the investment accounts in the absence of other authorized signatories.
- d. ALL BILLS shall be paid by check or purchasing card (p-card).
- e. All withdrawals from any savings, certificate of deposit, or other investment account shall be by check made out to the school's activity fund, with request that the bank disburse the money originated by a letter or a withdrawal form signed by prescribed signatories as required in the School Board resolution establishing the account. Such monies shall be recorded as non-revenue receipts in accounting records and the check shall be endorsed and deposited into the checking account of the school.
- f. Payees shall be contacted after ninety (90) days if their check has not cleared the school's account. Outstanding checks may not be voided unless written confirmation is received from the vendor that all obligations have been fulfilled or if the bookkeeper has found through research that obligation was paid with another check. That check number should be referenced when processing the voided check in the system. Any outstanding check more than five years old on December 31st must be submitted to the State of Florida as unclaimed property using procedures outlined annually by the internal accounts department. Any checks for \$10.00 or under maybe voided if not cashed with in ninety (90) days.
- g. Checks for bank accounts must be printed on bank safety paper, must bear the name and address of the school, and must be pre-numbered by the printer. The statement "void six months after date" must be printed on checks. Two signature lines on checks must be specified.
- h. Checks shall not be made payable to CASH.
- i. Two signatures are required on checks drawn on activity's accounts. Usually the principal and the bookkeeper are the signatories. It is suggested that schools have three signers.
- j. Manual signatures are required on all checks and check requisitions.
- k. Blank checks shall NEVER be signed.

- l. When a check "bounces", prompt, appropriate steps are essential. Envision Check Collection Agency collects all NSF checks for the district. Envision deposits the collected amounts to each school's accounts when funds are received on a bi-monthly basis. If Envision is unable to collect the funds within 180 days the school is authorized to attempt to collect. Brief notes on all follow-up efforts must be written on the bank "buck slip" (ticket or notice) to which the check is attached, showing date, time, and other pertinent data. Every effort must be made to collect for the check. Notices and letters shall be signed by the principal. The original bounced check is not to leave the control of the bookkeeper until paid for by the maker. At all times, the total of the NSF checks on hand must total the amount in account 0140. Copies of the check(s) may be given to a sponsor to aid in their collection. The Chief of Finance may be called upon for advice about collection. The staff attorney may be called upon by the Chief of Finance.
- m. In the case of a redeposit of a dishonored check or funds to replace the check, a separate bank deposit slip, with the school copy marked "Redeposit" should be prepared and cross-referenced to the original deposit. The bank "buck slip" shall be attached to the school copy of the deposit slip. Reimbursement of the returned check is not to be recorded as an additional receipt. The returned check (only) is to be returned to the maker for redemption by cash or later when it is reasonably assumed that a new check has cleared its maker's account.
- n. If it is determined that a check is apparently uncollectible, contact the internal auditing department. A write-off will be only on the basis of authorization in a written memo from the Internal Auditing Department.
- o. Generally, banks have not collected service charges from schools; however, some banks have levied transactions and/or item charges to be deducted from the account balance. Deposit slips and other supplies bought through a bank ordinarily will be charged to a school. In addition, services such as "stop payment" and others may be assessed. The internal auditing department should be consulted for instructions if questions arise relative to bank services and transactions.
- p. Returned check charges against the school bank account, now prevalent, must be collected from the maker of the check. The charge requires an adjustment entry for a bank NSF charge back fee.
- q. Activity (internal) "funds which are temporarily idle shall, as required by Florida statute, be invested . . ." to maximize the return on such funds consistent with current needs, pursuant to policies of the School Board, using any medium of investment legal for public funds.

E. ACCOUNTING PROCEDURES

1. ACCOUNTING SYSTEM

- a. The administration of internal accounts/activity funds shall be consistent with generally accepted accounting principles and good business practices. The Chief of Finance or his/her designee will prescribe the suitable system for each school and/or activity. No deviation in procedures or forms is permitted unless authorized by the Chief of Finance. All necessary forms will be stocked by the School Board and ordered from forms custodians under the direction of the Director of Finance.
- b. Each month all schools shall complete the Monthly Financial Report on Internal Funds and Bank Reconciliation Proof of Cash. They are to be completed and attached to the bank reconciliation in SBAA by the 15th of the succeeding month.
- c. Bank statements are to be opened and reviewed by the Principal or a designee other than the bookkeeper each month. The Principal/designee will initial the first page to verify review. The bank statement shall then be reconciled, as soon as it is reviewed. If possible a person other than the one processing checks should do the reconciling. The Bank Reconciliation Proof of Cash and Trial Balance reports shall be used for this purpose.
- d. Canceled checks shall be filed with the bank statements on which they are charged. If an error is found on a bank statement, a credit memo or debit memo should be requested from the bank immediately. Credit and debit memos shall be filed with the appropriate bank statement. No financial document received from the bank with the statement may be removed or deleted, to in any way alter the bank's statement.

2. TRANSFERS BETWEEN ACCOUNTS

- a. To effect transfers between accounts, an internal transfer shall be completed, to which should be attached detail justifying the transaction. Principal's approval signature must be obtained on summary sheet included in monthly reports. If an active class or club account is involved, it shall also be approved by the teacher or sponsor.
- b. When a club has become inactive, the fund balance shall be transferred to the General account at the close of the school year. If a club does not resume activity at the beginning of a new year, any remaining fund balance shall be likewise transferred to the General account at the time it has been determined that a club has ceased activity.
- c. The remaining balance in the account of a graduated class shall be transferred on June 30 of the class year to a trust account and held therein if it was designated for a specific school project to be completed at a future date. If a project is not selected within six months of graduation, the balance shall be transferred to the General account for the benefit of the school.

- d. Funds from a specific account ordinarily shall not be transferred to another account (including the General account) without the approval of the sponsor and the principal, except for inactive accounts, which shall be closed to the General account as otherwise provided.
- e. The principal of a high school may transfer up to \$200.00 per year to the student government or council account from enterprise-derived funds or designated gifts for hospitality expenses. This is not to be used for self-promotion activities.
- f. The General account may be used to cover negative accounts at the end of the school year. Prior approval from the Chief of Finance or their designee is required to cover a negative balance in the Faculty Fund.

F. INTERNAL FUNDS ACCOUNTING FORMS

DESCRIPTION

Activities Employee Certification	FIN 920-001
Activity Event Complimentary Admissions Report	INT 2324-001
Activity Event Ticket Sellers Report	INT 2324-002
Affidavit of Loss	INT 2324-003
Athletic Budget for _____ School Year	INT 2324-008
Check Requisition	FIN 2223-003
Donations	FIN 2223-009
Exhibit I - Schedule of Accounts Receivable	INT 2324-004
Exhibit II - School Store Inventory	INT 2324-005
Exhibit III - Schedule of Accounts Payable	INT 2324-006
Exhibit IV - Schedule of Pre-numbered Forms	INT 2324-007
Internal Funds Travel Request for Expense Reimbursement	FIN 819-016
Inventory of Activity Event Tickets	FIN 819-013
Log of Activity Fundraising Events Approval	FIN 920-003
Log/Record of Teacher Department Receipt Books Issued	FIN 819-010
Patron/Booster Agreement	FIN 2223-008
Patron/Booster Organization Financial Report	FIN 819.003
Principal's Report of Activity Event Receipts and Admissions	FIN 2223-004
Report of Monies Collected	FIN 2223-005
Request for Special Activity	INT 2324-009
Request to Engage in Fundraising Activity/Sales Report	INT 2324-010
Yearbook Financial Report	FIN 819-011

Forms can be found on the SBAC Web Page under Forms/Internal Account.

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SECTION II

POLICIES AND PROCEDURES FOR INTERNAL ACCOUNTS

POLICIES AND PROCEDURES FOR INTERNAL ACCOUNTS

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INTERNAL ACCOUNTS (STUDENT ACTIVITIES FUNDS)

Internal accounts monies (student activities funds) are funds collected by and disbursed from athletics, clubs, departments, and general activities of the school. These funds require approval of the principal prior to collection and expenditure and are subject to strict district and state audit regulations. All monies collected by school sponsored organizations must be deposited in the internal accounts of the school. Collection of these monies must be substantiated by receipts, report of monies collected, or other auditable records and expenditures of these monies must be substantiated by purchase orders, check requisitions, invoices, or other auditable records.

TEACHER RECEIPT BOOKS

We recommend that you read "B. Sources and Receipting of Funds" in SECTION I of this manual as you study this review.

1. Teacher Receipt Books should be requisitioned from Finance.
2. The number of the first receipt in a book is the book number. That number should be written on upper right corner of book with felt tip pen. The school name should be written/stamped underneath this number.
3. Prepare the Log/Record Teacher Receipt Books form before school begins. Print or type the number each book in appropriate space on log/record form. Those books that have been partially used and returned to you should be listed first, numerically, beginning with lowest number. List all books on this form.
4. As teachers request books, they should be issued from this list, in order, the oldest first. In this way, all old partially used books will be used first. Teachers are expected to sign for these books and will be held responsible for their accountability.
5. Record all information as indicated on log/record form.
6. If a teacher turns in a book that is only partially used, you should reissue during the same school year, as necessary. List the number reissued in the next blank space of your log/record and continue using as many forms as necessary.
7. Please use only the space provided on log form to list books. Do not write at top and bottom of form.
8. Number pages of log/record form in lower right corner.
9. At the close of the school year, please arrange books in numerical order, as listed on your log/record. Make certain that all books listed are sent to the internal accounts department. Attach memo(s) explaining any missing or kept books.

Procedure for use of teacher receipt books:

1. A teacher receipt should be issued to each student for all collections of \$50.01 and over. Give the white copy to the student. The yellow copy shall remain in the receipt book for permanent record.
2. Note source of collection. If collecting for two sources, i.e. fundraising and lost textbooks, USE SEPARATE RECEIPT BOOKS.
3. If receipt is to be voided, mark both copies "VOID." They should remain in the receipt book.
4. There should be no erasures on the carbon copy.
5. Students should be notified that original (white) copy will be required for refunds.
6. Strict accountability is required for each receipt book and each receipt; discrepancies must be reported in writing for audit purposes.
7. Regarding cross-referencing notations on teacher receipt books: You should list (1) the inclusive teacher receipt numbers, (2) the total amount received for the inclusive receipts, (3) the date of official receipt, and (4) the official receipt number on the bottom front of the yellow copy of the last receipt involved. You must always have a notation on the last receipt in the teacher receipt book. We advise you to use a hole punch on receipts checked (for which you have received money and receipted) as a signal to you and us of prior handling. We require that you initial each entry you have made in teacher receipt books. Leaving "tracks" or providing an "audit trail" gives a great boost to the quality of records.

REPORT OF MONIES COLLECTED FORM

Report of Monies Collected form should be printed from the Business Services forms page on the website. A Report of Monies Collected form must be completed for EACH cash (official) receipt.

Procedures for use of RMC form and its completion:

1. Collection Date
2. DEPOSIT TO THE ACCOUNT OF: Account to which deposit is to be made.
3. PURPOSE/USE: Activities for which monies will be used.
4. SOURCE OF COLLECTION: If individual receipts have been issued for the money being deposited, you may use a one-line entry, listing the beginning and ending receipt numbers along with the total amount covered by the receipts. However, if you wish to keep detailed records, you may record each receipt number, item and amount. (In some cases, this is very helpful.) List student's name if collection is less than \$50.01.
5. Bookkeeper Receipt Date

6. OFFICIAL RECEIPT NUMBER
7. Report of Monies Collected form should be signed by the Account Representative (Sponsor or Teacher).
8. Fill out separate RMC forms for each teacher receipt book

DEPOSITS

1. Teachers are responsible for all monies they collect. Money should be kept in the school safe/vault (not in the desk or classroom) at all times except when actual collection is being made or when doing so would not be practical.
2. The teacher should prepare the report of monies collected in advance, and have as much of the money sorted and ready for deposit as possible, before giving it to the bookkeeper.
3. Money should be taken to the office by the teacher within one business day. Money should never be sent to the office with students.
4. The bookkeeper will verify money on the report of monies collected form, and return a copy of the form to the teacher. An official receipt covering the deposit may also be given to the teacher.

The deposit register printout from Schoolbooks, an adding machine tape, the report of monies collected form(s) as received and a copy of the deposit ticket validated from the bank should be stapled together and filed in numerical and date order for the auditor's review.

INTERNAL PURCHASE ORDERS

We recommend that you review "C.3 Purchasing" in SECTION I of this manual as you read these instructions. P-card purchases can be made in-lieu of a purchase order for items that can be purchased with the p-card.

Requests for the purchase of supplies, materials, equipment, fundraising merchandise, and services may be made by the faculty sponsor or department chairperson to the bookkeeper. No orders, telephone or otherwise, will be placed prior to receiving a purchase order approved by the principal. Teachers are liable for purchases made without the principal's authorization on an official school purchase order form.

The bookkeeper will input a purchase order and print at least two copies; one for the vendor which is mailed or given to the requestor and a second one for the permanent files. A third copy may be printed for the faculty sponsor or requestor.

Blanket purchase orders may be issued for recurring purchases, such as lawn mower gasoline, drinks and snacks for the lounge, etc. Such orders may be quarterly, by semester, or annually. List dates on the blanket purchase order such as: from 7/1/00 to 6/30/04.

When there is a need for materials or supplies and you do not know the price(s), the items needed should be listed and the principal then may approve "not to exceed \$ _."

DISBURSEMENTS

Invoices should be submitted to the bookkeeper promptly by club sponsors so that all bills may be paid promptly. The invoice should be checked for accuracy, and verified that all materials have been received for which charged, and payment is approved. Invoices must be signed before payment. Adding machine or cash register tapes will be acceptable only if there is no invoice (such as from Publix or other supermarkets, etc.).

The purchase order, the invoice(s), the check requisition(s), and the check copy become the documentation in support of the disbursement, and should be filed in this order: check requisition, the bottom check stub (check copy), adding machine tape (if multiple invoices), original invoice (signed as received), and purchase order, all stapled together with one staple. Please, no duplicates of material or information. These "packets" should be filed in check number order, grouped by month and held with the permanent records for the auditor's review.

MONTHLY FINANCIAL REPORTS

A monthly financial report is to be sent to the internal accounts department by the 15th of the succeeding month. This report should include:

- 1 Reports Printed by Skyward SBAA System
- 2 Copy of Bank Statement

Special instructions will be given from the internal accounts department for the end of the year financial reports, etc.

WHEN NOT TO USE A PURCHASE ORDER (SPECIAL CODES)

Begin from the position that disbursements must be authorized in writing by the principal. However, not all disbursements require the issuance of purchase orders.

A PO number or one of the following substitute numbers must be entered with EVERY disbursement transaction.

- 99 Disbursements of money into investments, savings, or other interest-bearing accounts.
- 98 Disbursements from a checking account to establish funds for lunch loans, change and petty cash.
- 97 Refunds of collections received (including those for security deposits, field trips, undelivered merchandise or services, etc.)
- 96 Refunds of collections for lost or damaged textbooks when books are returned.
- 95 Refunds of collections for lost or damaged library/media materials when items are returned.
- 94 Travel payments and advances if travel authorizations are in hand (for travel with student groups).
- 93 Money sent to the county office to supplement the county budget.
- 92 Payments to district warehouse initiated by requisitions.
- 91 Payments to the maintenance department, initiated by a work order, etc.
- 90 Payments to the transportation department, initiated by bus requisitions.
- 89 Distributions of tournament, jamboree and event shares.
- 88 Entry fees for athletic meets, contests, etc.
- 87 Payments to officials' associations when there are contracts (on file for the current year) initiated by events listings from associations. Include payments to medical services personnel and doctors assigned to the events.

- 86 Transmittals of dues, charity, scholarships, and similar “pass through” trust collections (includes Sales Tax, Rental of Facilities, Summer School and Summer Enrichment fees, and registration fees). DOES NOT INCLUDE COLLECTIONS TO MAKE PURCHASES.
- 85 Lost and Damaged Textbook collections, PNT, INT, Transportation, Sales Tax, sent to the county office.
- 84 Fines, late fees, etc. to FHSAA.
- 83 Payments for security personnel through the County Sheriff, Gainesville Police Dept., or other police municipalities or security firms for activities and events.
- 82 Executed contracts, including yearbook contracts.
- 81 Payments to the instructional technology department.

***These items, if greater than \$2,000.00, must have prior approval from Purchasing.**