

**INTERNAL ACCOUNTS MANUAL
FOR
STUDENT ACTIVITY FUNDS**

TABLE OF CONTENTS

	<u>PAGE NUMBERS</u>
I. Foreword	2
II. Policy Statement	3
III. Table of Contents -	
General Policies	4 - 5
Accounting Procedures	5 - 6
IV. General Policies	7 - 27
V. Accounting Procedures	28 - 59
VI. Appendix A - State Board of Education Rules - Excerpts	60 - 61
VIII. Appendix B - Supplies & Equipment Criteria	62
X. Appendix C - Administrative Procedures for Handling Shortages in School Funds	63 - 64
XI. Appendix D - Guidelines & Procedures for Fund Raising Activities/Charitable Drives School Board Policy 6Gx53-8.004.....	65 - 72

**EFFECTIVE DATE JULY 1, 2002
Adopted by School Board on January 28, 2003**

FOREWORD

The history of Internal Funds in the public schools of this state and district is not recorded in any central volume which can be repeated here for the use of those who have not experienced some of the perplexing problems that educators had for many years in supervision and management of student activity funds. In the beginning, the problem was fairly simple, since activities were relatively few in number and the finance problems negligible. As the schools of the district and state have grown, there has been a gradual development of concepts concerning how these activities should be financed and how they should be administered. Through evolution, trial and error, experimentation and observation, several systems have been built up that were in agreement with generally accepted criteria.

In view of the large sums received and expended for student activities, the demand for their economical, safe, and efficient management is only natural. In 1947, a Citizens' Committee recommended the adoption of an adequate system of internal accounting for the schools of Florida. Up to this time the experience of those who had been successful with results of previous experimentations was not available to all educators who have had responsibility for administering student activity funds. The first manual of State Board of Education regulations and an approved system of records was published in 1948. This manual was a great stride forward. However, many phases of internal accounting were dealt with only in a general way, and in many instances tended to confuse rather than help the educator with the administration of student activity funds.

In 1957, the Association of School Business Officials of the United States and Canada published a Manual of Accounting Principles and Procedures for Student Activity Funds from which some of the above thoughts and following concepts have been extracted. On August 12, 1958, the State Superintendent of Public Education, by authority of Sections 236.02 (1) and 237.02 (1), (2), (3), and (4) adopted a STATE BOARD REGULATION (now called "rules") relating to INTERNAL FUNDS. These statutes and regulations in their most recent wording, are reprinted in this publication for reference purposes.

Public agencies derive their existence from the expression of the people through their legislative representation, and through legislative action are delegated an area of responsibility in which there is no inherent or implied power to exceed the limits of these assigned responsibilities. In order to succeed in the fulfillment of their responsibilities, the educational managers must understand and accept the basic concept that they possess only the power and authority which is delegated to them by the agency which is empowered to do so by law.

In April 1972, the accounting for Student Activity funds in the Polk County School District was centralized and a manual was prepared for use in administering the funds on the new centralized basis. This manual represents an update of the earlier manual and encompasses changes needed to maintain conformance with Florida Statutes, State Board of Education Rules, and School Board Policies.

POLICY STATEMENT

The policies and procedures set forth in this Internal Accounts Manual govern the administration of funds generated internally from student activities as opposed to tax funds which come to the School System from external sources. These internal accounts are referred to interchangeably in this manual as Internal Accounts/Internal Funds, Students Activity Funds, School Funds and Organization Funds. They have been devised not only to bring about uniform procedures of accounting and safeguarding Internal Funds, but also to assist all employees of the Polk County schools in carrying out their responsibilities in the administration of student activity accounts. A thorough knowledge and understanding of the accepted procedures will result in economy of time and effort by each individual concerned. Confusion and uncertainty is the greatest contributor to the waste of energy expended in any organization. The information supplied in this manual should lessen the problems currently experienced by those charged with the responsibility of internal accounting, and should also remove them from the position of defending their actions in the face of any public criticism.

Student body organizations in public schools are governed by the same State Statutes and State Department of Education Administrative Rules under which the School Board of Polk County operates. In general, student body organizations therefore inherit only those rights and privileges which the Board has authority to delegate to them. It is apparent then that since the Board is a governing body, the administrative responsibilities must be delegated to those in a position to fulfill them.

The Superintendent and his staff have the responsibility and authority to implement all policies and procedures pertaining to the supervision and administration of the student activity funds in the schools of Polk County.

Principals have authority and responsibility for the conduct of student financial activities in accordance with the policies, rules, and procedures herein set forth and as amended from time to time. Any matters which are not specifically outlined herein should be referred to the Superintendent for consideration and referral to the School Board if necessary.

The basic principles clearly spelled out in Section 6A-1.085 of the State Board Administration Rules relating to Internal Funds and the statement that "MONIES COLLECTED AND EXPENDED WITHIN A SCHOOL SHALL BE USED FOR FINANCING THE NORMAL PROGRAM OF STUDENT ACTIVITIES NOT OTHERWISE FINANCED, 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"...cannot be over-emphasized as the guiding concept of the student activity program.

THE SCHOOL BOARD OF POLK COUNTY, FLORIDA

**TABLE OF CONTENTS
SCHOOL ACTIVITY FUNDS**

GENERAL POLICIES

	<u>PAGE</u>
1.001 General Use and Administration of Student Activity Funds	7
1.002 Competition with Private Firms	8
1.003 Gifts to Schools	8
1.004 Classification of Accounts.....	8
1.005 Losses of School Funds	9
1.006 Fidelity Bonds.....	9
1.007 Depositories for Internal Funds	9
1.008 Budgets	9
1.009 Cash Collections and Deposits	9
1.010 Cooperative Activities	10
1.011 Outside Organization Funds	10
1.012 Property and Equipment - Alterations	11
1.013 Contracts.....	11
1.014 Insurance.....	11
1.015 Notary Public Commissions	12
1.016 Athletic Officials - Payments	12
1.017 Fees.....	12
1.018 Loans and Accommodations from Student Activity Funds.....	13
1.019 Audits	13
1.020 Employment.....	14
1.021 Conflict of Interest.....	14
1.022 Special Projects	14
1.023 Financial Statements.....	14
1.024 Destruction of Records	15
1.025 Trust Accounts.....	15
1.026 Prohibited Expenditures	15
1.027 Prior Approval of Expenditures.....	16
1.028 Gifts, Donations and Awards to Pupils	16
1.029 Welfare and Family Relief Expenditures and Donations from Student Activity Funds	16
1.030 Hospitality and Honorariums.....	17
1.031 Investments.....	17

**TABLE OF CONTENTS
SCHOOL ACTIVITY FUNDS**

GENERAL POLICIES

	<u>PAGE</u>
1.032 Flower and Gift Collections	18
1.033 Disbursements/Petty Cash	18
1.034 Sales Tax	18
1.035 Record-Keeping Requirements.....	19
1.036 Approving Authority of General Student Body Activities	19
1.037 Bid Requirements and Purchasing Procedures	23
1.038 Tangible Personal Property.....	25
1.039 Purchase and/or Rental of Class Rings, Graduation Announcements, Yearbooks, and Caps and Gowns	25
1.040 Scholarships.....	26
1.041 Commission and Fund Raising Activity Reports	27
1.061 Field Trips	27

ACCOUNTING PROCEDURES

1.100 Accounting Reports and Record-Keeping Requirements.....	28
1.110 Chart-of-Accounts – General Classification.....	28
1.120 Procedures For Recording Receipts	29
1.121 Report of Monies Collected.....	29
1.122 Official Receipt	32
1.123 Admission Tickets	33
1.124 Report of Tickets Sold.....	33
1.125 Deposit Report.....	35
1.150 Procedures for Making Expenditures	37
1.151 Request for Services, Equipment or Supplies	37
1.152 Internal Accounts Requisition	39
1.153 Internal Accounts Check Requisition-Transfer	39
1.154 Credit Purchases for Which Requisition-Purchase Orders Are Not Required	41
1.155 Credit Purchases and Contracts of \$100.00 or More and All Mail Order Purchases Regardless of Cost	42
1.156 Purchases from Petty Cash	43
1.157 Payments to Individuals for Services	46
1.158 Change Funds	47

**TABLE OF CONTENTS
SCHOOL ACTIVITY FUNDS**

ACCOUNTING PROCEDURES – Con’t

	<u>PAGE</u>
1.159 Cash or Check Advances.....	49
1.160 Fee Schedule – Insufficient Fund Checks	49
1.161 Write-Off Uncollectible Checks.....	50
1.180 Miscellaneous	50
1.181 Annual Forms/Ticket Supply Inventory Form.....	50
1.182 Annual Beef Cattle, Swine, and Dairy Cattle Inventory Form	52
1.183 Annual School Store or Supplies for Resale Inventory Form	54
1.184 Parties Requesting an Official Receipt for Funds Which Have Already Been Reflected On A Report of Monies Collected	56
1.185 Preparation of One Check-Requisition to Make Individual Payments for Services by Individuals.....	56
1.187 Library Fines.....	56
1.188 Transfers of Funds.....	56
1.190 Season Ticket Sales	56
1.191 Out-of-County Travel for School Board Employees Paid By Student Activity Funds	56
1.192 Out-of-County Travel Reimbursement Guidelines	57
1.193 In-County Travel Reimbursement Guidelines.....	58
1.194 Procedures for Collecting and Depositing Fees For Summer Enrichment Band and Computer Classes	59
1.197 Florida High School Activities Association By-Laws.....	59
1.198 Services Rendered	59
Appendix A - State Board of Education Rules - Excerpts.....	60
Appendix B - Supplies & Equipment Criteria	62
Appendix C- Administrative Procedures for Handling Shortages in School Funds.....	63
Appendix D- Guidelines & Procedures for Fund Raising Activities/Charitable Drives	65

GENERAL POLICIES

1.001 GENERAL USE AND ADMINISTRATION OF STUDENT ACTIVITY FUNDS

- (1) The principal shall be responsible for the student activity funds of his school, and these funds shall be used to finance a program augmenting, not supplanting, the educational activities provided by the District School Board. The management of student activity funds shall be in accordance with sound business practices and accounting procedures in the same manner as school budgeted funds. The director of a designated area vocational technical center shall assume the duties and responsibilities assigned to the position of principal by these policies.
- (2) All fund-raising projects and activities by the school, any group within, connected with, or in the name of the school, are to contribute to the educational experience of pupils and shall not be in conflict with the overall instructional program administered by the Superintendent and his appointed staff.
- (3) Funds derived from the student body as a whole shall be expended only for the benefit of the student body as a whole, or a major part thereof.
- (4) Student activity funds shall insofar as possible be expended in such a way as to benefit those pupils currently in school who have contributed to the accumulation of such funds.
- (5) Student body representation is an important factor in the democratic management of funds raised by the student body and expended for its benefit. No organizational funds shall be expended without written consent of the officers of the student organization.
 - (a) School principals and sponsors of student organizations will not divert earnings from student activities for purposes that would benefit only a select group.
 - (b) Principals will be responsible for and have authority to determine the proper division of profits from joint participation in fund-raising activities.
- (6) Principals will have authority to restrict the accumulation of funds in any one account to the amount needed to carry out the activity for which the account was created.
- (7) All collections received by any club or in-school organization must be deposited in the school internal account.
- (8) All funds handled by school board employees during normal working hours shall be included in and become part of the internal funds of the school.
- (9) All organizations, connected with or operating in the name of the school, which obtain moneys from the public shall be accountable to the School Board. Only organizations that have slates of elected officers may operate outside bank accounts

and no School Board employee may be a signatory on a checking account connected to his school. An annual financial report for each school year, reflecting beginning fund balances, receipts, expenditures, and ending fund balances, shall be filed with the Assistant Superintendent--Business Services by all such organizations by August 1 of each year.

- (10) The Department of Education publication, Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 7, School Internal Funds, establishes policy and rules for all Internal Accounts Activity, effective July 1, 2001.
 - a. This publication shall be considered a part of the Internal Accounts Manual. Any policy or accounting procedure added or amended in this publication will be considered as policy changes. Updating of the Internal Accounts Manual related policy will follow, if applicable.
- (11) All accounts should be solvent at the end of each school year. Each sponsor shall see that all funds are collected by the end of the school year for events held during the school year and for activities scheduled during the summer. In no case shall an account have a deficit unencumbered balance at the end of the school year.

1.002 COMPETITION WITH PRIVATE FIRMS

- (1) Student fund-raising projects and activities shall be conducted in such a manner as to offer minimum competition to private firms.

1.003 GIFTS TO SCHOOLS

- (1) Principals may accept monetary gifts of amounts less than \$500.00 and spend such funds in accordance with written policies. Monetary gifts of \$500.00 or more are subject to School Board approval. In cases where a gift stipulates the purchase of a specific item, such funds shall be credited to an account designated to serve that purpose.
- (2) Gifts of property or equipment with a value of \$750.00 or more shall be referred to the Superintendent for Board approval.
- (3) Where major alteration of school property is involved, or where substantial increase of utilities will result because of the addition of the gift of property or equipment to the school facilities, prior School Board approval shall be required, regardless of the value of the gift. Gifts of this nature shall be referred to the Superintendent for Board approval.

1.004 CLASSIFICATION OF ACCOUNTS

- (1) The number of student activity accounts will be held to the minimum necessary to reflect the financial transactions of active organizations and shall be maintained in accordance with the classification of accounts provided in Policy 1.110, Chart of Accounts.

1.005 LOSSES OF SCHOOL FUNDS

- (1) All losses of school funds must be reported to the District Office on form FD-1-- Report of Break-ins, Vandalism, Theft, Malicious Mischief and Other Losses. (A copy of this form is in the back of this manual for your reference.) Losses occurring due to gross negligence, improper accounting, or violation of any of the policies contained herein, will be reported to the Senior Internal Auditor, who will proceed in accordance with Administrative Procedures adopted by the School Board on 7/08/86 (Appendix C).

1.006 FIDELITY BONDS

- (1) Fidelity bonds for any school employee who is responsible for internal funds will be provided by the District School Board in an amount to be determined by the School Board.

1.007 DEPOSITORIES FOR INTERNAL FUNDS

- (1) Depositories in which internal funds are kept must be approved by the School Board. Banks will be required to furnish the same type of security for deposits as is required for other District School Board funds.

1.008 BUDGETS

- (1) The Athletic Department of each school will submit a budget to the District Office in May of each year in a form prescribed by the Superintendent and his staff.
- (2) All school organizations (classes, clubs, departments, etc.) should operate within a budget formulated by organization members and the sponsor. A copy of all such budgets shall be kept on file in the Principal's office.

1.009 CASH COLLECTIONS AND DEPOSITS

- (1) All money collected from any source must be substantiated by prenumbered receipts, consecutively numbered class receipt records, Reports of Monies Collected, pre-numbered tickets, report of tickets sold or other auditable records and must be cleared through the school internal accounts. In all cases where tickets are used, ticket reports and unsold tickets must be available for audit.
- (2) Insofar as is practicable, all money should be collected in the school office. Collections made outside of the school office, must be turned in to the school office daily.
- (3) All money collected must be deposited intact in the bank as frequently as feasible and as indicated by sound business practices. IN ANY EVENT, FUNDS COLLECTED MUST BE DEPOSITED WITHIN FIVE (5) WORKING DAYS AFTER RECEIPT AND ON FRIDAYS. NO FUNDS SHALL BE HELD IN THE SCHOOL OVER A

WEEKEND OR HOLIDAY PERIOD. All deposits must equal the total amount of money taken in and recorded on receipts for the period covered by the deposit. Bank deposit slips shall be made in the number of copies necessary to meet the District Office Internal Accounting Department procedures.

- (4) All checks deposited in the designated bank account shall be endorsed showing a restrictive endorsement - FOR DEPOSIT ONLY, THE SCHOOL BOARD OF POLK COUNTY, FUND NAME, SCHOOL NAME, ACCOUNT NUMBER. The District Office shall be immediately notified of any errors in deposits and shall be furnished whatever documents may be required to record the necessary changes.
- (5) All source documents shall be pre-numbered and a perpetual inventory kept on beginning and ending numbers of all tickets purchased and issued to ticket sellers.

1.010 COOPERATIVE ACTIVITIES

- (1) A cooperative activity is one in which the school officially participates with an ongoing group, such as the PTA or various Booster Clubs through planning, staging, conducting, or attending school-related activities. Such activities may be held on or off the school grounds and will usually take the form of money-raising events such as carnivals, paid entertainments, or food sales.
- (2) Such activities must be directly beneficial to students and procedures must be established to provide proper accounting for funds and to insure compliance with internal account policies contained herein.

1.011 OUTSIDE ORGANIZATION FUNDS

- (1) Certain activities which concern the school or which take place on school premises do not involve the student body directly but may involve the handling of funds through school accounts.
- (2) Subject to the approval of the principal, funds generated by P.T.A.s/P.T.O.s, Booster Organizations, Employee Groups and other school-support organizations operating in the name of the school may be accounted for in internal accounts.
- (3) When P.T.A.s/P.T.O.s, Booster Organizations, Employee Groups and other school-support organizations operating in the name of the school utilize internal accounts, the principal must require that the organization handle its finances in accordance with Internal Accounts policy. However, the use of the Request for Services, Equipment, and Supplies for the disbursement of funds is not required and may be waived by the principal for school-support organizations. If a school or student organization is participating with a school-support organization in a JOINTLY-SPONSORED ACTIVITY, the funds shall be processed through internal accounts, and the share due to the support organization shall be paid to the organization from internal accounts.
- (4) All deposits must equal the total amount of money taken in and recorded on receipts for that day. If deposits are not made daily, the deposit must equal the total of all

money collected and recorded on receipts from the date of the previous deposit.

1.012 PROPERTY AND EQUIPMENT - ALTERATIONS

- (1) In the event it becomes necessary, either by the student organization or a contracting concessionaire, to change, alter or attach permanent fixtures to school property, or utilize more than the ordinary amount of utilities, approval must be obtained from the District School Facilities office.

1.013 CONTRACTS

- (1) Within the scope of the School Board's authority and responsibility to write policies on Internal Accounts, authority shall be delegated to school principals to enter into contractual agreements as follows:
 - a. athletic events regarding division of gate receipts with participating schools and bands,
 - b. school pictures,
 - c. printing of newspapers and other publications,
 - d. school annuals or yearbooks,
 - e. traveling minstrels,
 - f. purchase of class jewelry,
 - g. graduation invitations,
 - h. caps and gowns and
 - i. other similar contracts relating to Internal Account Activity.
- (2) These contracts are generally related to revenue-producing events and in most cases provide a profit to the School Organization sponsoring the contracted activity.
- (3) Prior to the date the contract is to be effective, it shall be the responsibility of the principal to forward a copy of each such contract which involves financial obligations of Internal Funds to the District Office Internal Accounting Department.
- (4) Contracts which (a) are not related to extra-curricular student activities, (b) are to be entered into in the name of the School Board of Polk County, or (c) involve purchases subject to bid requirements as specified in Policy 1.037, must have prior School Board approval.
- (5) For any contracts of a proprietary nature with outside organizations involving the public on school grounds, evidence of appropriate insurance coverage in amounts provided by State statutes shall be required. (Examples of this type contract would be donkey basketball and carnivals).

1.014 INSURANCE

- (1) STUDENT

Premiums for student insurance shall not be collected directly from students by school

employees. However, students may be provided with special envelopes prepared by the student insurance carrier. After sealing by the students/parents these sealed envelopes containing premiums may be delivered to the insurance carrier or his designated bank by school employees.

(2) **LIABILITY**

School Board policy 6Gx53-5.009 and 6Gx53-6.007 is silent on the matter of activities of student organizations. This is appropriate because activities of such organizations are usually a part of the school sponsored educational program and are covered by the School Board's liability insurance policy. However, in order for activities of student organizations to be considered school sponsored and educational in nature, the following criteria must be met:

- a. The activity must be sanctioned by the school principal and must be conducted under his supervision.
- b. If the activity is a fund raising activity, the funds raised must be for the sole benefit of the school program.
- c. Finally, the sponsorship of any activity by a school organization for the purpose of circumventing the insurance requirements of Policy No. 6Gx53-5.009 and 6Gx53-6.007 is prohibited.

1.015 NOTARY PUBLIC COMMISSIONS

- (1) Where it is deemed necessary to have a notary public in the areas or high school offices, the cost of such commission may be paid from budgeted funds or the School's Internal Account "General" Account, if needed for extra curricular activities.

1.016 ATHLETIC OFFICIALS - PAYMENTS

- (1) Payments for officials for athletic events shall be made in accordance with Policy 1.157(1)e.

1.017 FEES

(1) **STUDENT TRANSCRIPT AND RECORDS FEES**

Student transcripts and other records may be furnished and charges may be assessed in accordance with the Student Handbook promulgated under the provisions of School Board Rule 6Gx53-4.005(II)(K). Funds collected for this purpose may be retained in Internal Accounts to defray copying costs.

(2) **COURSE AND SUPPLY FEES**

- a. No mandatory fees may be charged Florida students enrolled in Elementary or Secondary schools for any program or course which is considered a part of the

basic required thirteen (13) years of instruction.

- b. Fees may be charged students enrolled in other programs to the extent authorized by rules of the State Board of Education. Examples of such programs are:
 - 1. Summer enrichment activities and community school programs
 - 2. Adult general education programs
 - 3. Veteran education programs

School Board approval must be given for fees to be charged under this policy.

- c. Fees may be charged for services which schools offer to students which are a benefit to those who elect to use them. State sales tax must be collected on most fees and service charges made to students. Please see the annual fee schedule published by the District Office Instructional Division for tax rates and items subject to sales tax. Fees and taxes must be deposited into the appropriate Internal Account. Examples of such fees are:
 - 1. Band, stringed instrument, and choral instrument/uniform rental
 - 2. Band and choral uniform cleaning
 - 3. Physical Education uniform
 - 4. Physical Education towel service
 - 5. Parking decal
 - 6. Lock rental
 - 7. Minimum necessary fees for materials and supplies to be used in class projects and subsequently converted to personal use.
 - 8. Other fees and dues as applicable to accommodate district, state, and national student organizations.

1.018 LOANS AND ACCOMMODATIONS FROM STUDENT ACTIVITY FUNDS

- (1) Student activity funds shall not be used for any purpose which represents an accommodation or loan to any employee, faculty member, or student. Emergency loans for in-school functions may be made to pupils from petty cash at the discretion of the principal who shall be accountable for any money not returned. Checks may not be cashed for anyone nor may checks be accepted in excess of amounts due for the purpose of returning cash to the payor, **except** that area vocational-technical schools may cash checks and make loans as necessary to administer student grant and loan programs funded by Federal, State, or local sources.

1.019 AUDITS

- (1) Internal funds shall be audited annually by a School Board appointed CPA or public accountant, or qualified internal auditing staff employed by the Board.

1.020 EMPLOYMENT

- (1) Principals may recommend the employment of students or teachers needed to perform work involving student activities. See Policy Section 1.157 of this manual for payment procedures.

1.021 CONFLICT OF INTEREST

- (1) School Board Rule Number 6Gx53-3.002 III Conflict of Interest contains the following provisions: Employees representing an organization which does business with this Board shall reveal such relationship in writing to the Superintendent.
- (2) A request by an employee or school to purchase materials or services from a relative or business associate must be revealed to the Purchasing Director at the time of the request in order to determine if a Conflict of Interest exists.
- (3) Any gifts of materials or services made to an employee or school or to be made to an employee or school as an inducement to purchase, even if offered as a bonus or free gift, must be revealed in detail on the purchase request.
- (4) If the Superintendent determines such representation to be a Conflict of Interest, he shall request the employee to terminate his/her contractual agreement.
- (5) Failure to reveal such agreement shall constitute gross insubordination on the part of the employee.

1.022 SPECIAL PROJECTS

- (1) Student organizations may set aside amounts for specific projects which may reasonably be expected to materialize within the period that members of the student body at the time will remain as undergraduates. Amounts for these purposes may be set aside from unknown surpluses and recorded as "Special Projects" Trust accounts.
- (2) Such accounts, once approved and established, may not be drawn on for other purposes. If the special project cannot be accomplished, the funds shall be returned to the "General" account or returned to those active school accounts that may have contributed such funds.

1.023 FINANCIAL STATEMENTS

- (1) Schools have the capability to view their internal accounts in detail using the computer terminal in the school office. However, upon request, financial statements of income and expenditures and account balances will be sent by the District Office Internal Accounting Department to the school. Each sponsor or treasurer of an activity may check the statements and any discrepancy with the organization records should be reported immediately to the principal who shall report these differences to the District Office Internal Accounting Department.

1.024 DESTRUCTION OF RECORDS

- (1) Official Student Activity fund records are maintained by the District Office. Therefore, copies of these records retained at the school level may be destroyed after three years upon written request and approval through the Pupil Accounting and Records Department at the District Office who will make arrangements for pick-up and destruction.

1.025 TRUST ACCOUNTS

- (1) Funds collected for a specific, restricted purpose shall be accounted for in a trust account. At no time may a trust account be overdrawn, nor may trust funds be expended for any purposes other than that for which the funds were collected. Trust accounts may be established when needed by contacting the District Office Internal Accounting Department. Unused trust funds shall be returned to the person(s) from whom collected, if possible; otherwise, the principal may transfer unused funds to other appropriate accounts at his/her discretion.

1.026 PROHIBITED EXPENDITURES

- (1) It is the policy of the School Board and the Superintendent, in exercising the responsibility of supervision delegated to him by the School Board, to require prior approval only to the extent necessary to insure adequate protection of student activity funds and assets and to serve as a channeling agency for obtaining necessary clearance from other offices involved. As stated in an earlier section, principals may approve expenditures within the scope of the basic principles outlined herein EXCEPT for the following WHICH ARE PROHIBITED:
- (2) Equipment, supplies, forms and postage for curricular or classroom use for which budgeted funds are available. This does not include expenditures by school organizations which use such equipment, supplies, forms and postage in the conduct of their student activities.
- (3) Repair or maintenance of School Board equipment for which budgeted funds are available, except that equipment used in the Athletic program or purchased and used by an organization to carry out its activities.
- (4) Professional books, magazines and personal memberships in professional organizations, except from faculty association funds.
- (5) Membership in and contributions to any out of school organizations UNLESS the student organization is also a service organization (Lions-Kiwanis, Civic, Rotary, Fellowship of Christian Athletics). Student-service organizations may elect to make contributions, subject to the approval of the principal.
- (6) Custodial supplies and equipment for which budgeted funds are available.
- (7) Equipment, supplies and services for rooms and areas not used primarily for student

body activities, unless spent from organizational funds which were voted for this purpose by the members of the organization.

- (8) Contributions to fund raising drives from Internal Accounts "General" fund.

1.027 PRIOR APPROVAL OF EXPENDITURES

- (1) Where expenditures require prior School Board or District Office authorization, schools should anticipate needs far enough in advance to permit processing and proper clearance of written authorization.
- (2) Expenditures may not be made until authorization has been received.
- (3) No student organization shall be held responsible for an expenditure made by a pupil or teacher or by any other employee who has not first received an approved Request for Service, Equipment and Supplies.
- (4) Any unusual expenditures not covered by provisions herein should be referred to the Superintendent for consideration and possible School Board approval.

1.028 GIFTS, DONATIONS AND AWARDS TO PUPILS

- (1) A great variety of practices in recognizing outstanding pupils have arisen and although uniformity of practice is not necessarily desirable, the basic principles of student finance are applicable to the financing of such awards. As set forth herein, student activity money may be spent for those things which "...promote the general welfare, education and morale of the pupils as a whole...". Strictly interpreted this would mean that only those awards which are in recognition of some kind of service to the student body could be made a matter of student activity expense and any recognition of individual achievement as such could not involve expense to the student body. According to the more liberal interpretation, individual achievement may be of such nature as to bring honor and recognition to the school, and in a sense, be a service to the entire student body. Expenditures for such expenses for recognition are authorized.

1.029 WELFARE AND FAMILY RELIEF EXPENDITURES AND DONATIONS FROM STUDENT ACTIVITY FUNDS

- (1) Welfare expenditures from student activity funds may be made only for those items which directly help members of the student body carry on their work in the school. Student activity funds or donations collected may be expended for family relief when voted by the membership of the organization from whose funds such relief or donations will be paid. Where funds are donated by non-school civic or charity organizations to take care of welfare cases, these funds shall be credited to a "Welfare" designated trust account. Funds available in a "Welfare" trust account may be spent for welfare cases at the discretion of the principal.

1.030 HOSPITALITY AND HONORARIUMS

- (1) Hospitality is a courtesy extended to those who have performed a service for the student body or organization. Hospitality should not be construed as courtesy meals to School Board employees at the school or from administrative offices, or to representatives from other schools who are visiting in line of duty; nor should they be extended to community groups or individuals who are not performing a service for the student body.
- (2) Meals for representatives on official business for the student body may be construed as a proper expenditure of student activity funds chargeable to the appropriate student activity account.
- (3) An honorarium for outstanding service to a student organization is permitted but shall not exceed \$200.00 per person unless approved by the School Board and only one such recognition may be made per year to an individual by a student organization.

1.031 INVESTMENTS

- (1) School Student Activity Funds shall be invested from the District Office in the same manner as other public funds. (See School Board Policy 6Gx53-5.003) The earnings from such investments shall be disbursed as follows:
 - (2) Interest from investment of Internal Account Funds will be prorated to accounts with a minimum balance of \$500.00 at the beginning of each monthly investment period.
 - (3) Distribution will be based on the month end balance of accounts for the same period of interest.
 - (4) Interim short-term interest earned during an investment period will be added to the investment period interest and distributed to the schools and accounts as outlined in (2) and (3) above.
 - (5) Once-a-year discretionary funds up to \$250.00 may be allocated to each Area Office and up to \$3,500.00 for use by the Superintendent and Board to cover expenditures made during a given fiscal year. Any portion of the area allocations which is not needed in a given year may be added to the Superintendent/Board's allocation, if needed, and vice versa. Transfer of these funds will be made as needed from interest earned by the district General Account and may be used as follows:
 - a. Refreshments for professional and student group meetings.
 - b. Meals for professional meetings that start before and continue through normal meal periods.
 - c. The funds may not be used for individual board member community forums.
- (6) Interest earned and credited to the districtwide General Account, may be used to purchase Internal Account forms and supplies issued to the schools.
- (7) Any accumulated excess funds in the districtwide General Account not needed in (6) above may be used for Internal Account related equipment, supplies, manuals, workshop expenses (including refreshments), and other expenses.

1.032 FLOWER AND GIFT COLLECTIONS

- (1) If the teachers have a Flower and Gift Faculty Fund and each member is assessed a fixed amount to be held in reserve to meet such needs as flowers and gifts for faculty members or pupils, money so collected will be deposited in and disbursed from the school internal accounts.
- (2) Student organizations may make a donation to or purchase flowers from their funds to a family, teacher or student as a result of a death, casualty or hospital confinement.

1.033 DISBURSEMENTS/PETTY CASH

- (1) Effective 07-01-06 Petty Cash will no longer be established at the schools. The procurement card and check requisition reimbursement options will be used to make purchases that were previously made through petty cash. ~~All disbursements shall be made by check from the District Office Internal Accounting Department with the exception of expenditures from Petty Cash. (See School Board Policy 6GX53-5.005)~~
- ~~(2) Petty Cash Funds may be established at the beginning of the school year on request of the principal with the approval of the District Office for the purpose for making minor cash expenditures for which credit purchases are not feasible. Initial request for Petty Cash funds must be made to the District Office Internal Accounting Department by the school principal, who must justify the need for such a fund. The amount of the fund will be based on the size of the school, but in no case will the fund exceed \$500.00. The school principal requesting petty cash will be the custodian of the fund and will be accountable at all times for the amount of money issued to him. The accounting procedures for the use of Petty Cash Funds are contained in Policy 1.156 of this manual. Each petty cash expenditure as a general rule, should be limited to \$25.00 or less. See Policy 1.156 for accounting procedures.~~
- ~~(3) Disbursements by check from the District Office Internal Accounting Department shall be made as provided in Policy 1.153 of the Accounting Procedures portion of this manual.~~

1.034 SALES TAX

- (1) The general rule for the payment of sales tax is that all expenditures from Internal Accounts are exempt from sales tax which are made for customary instructional activities and which do not represent expenditures for items for resale to individuals, including the general public. Purchases made by school organizations for goods or services related to individual needs within an organization are not exempt from sales tax.
- ~~(2) As a general rule, when individuals and sponsors make purchases with their personal funds, they should provide the vendor with the School Board Consumers Certificate~~

~~of Exemption sales tax number so that sales tax will not be paid.~~

- (3) ~~However,~~ when minor expenditures are made from personal funds ~~and use of the Consumers Certificate of Exemption is not feasible,~~ individuals and sponsors requesting reimbursement will be reimbursed the sales tax. Reimbursements of this nature are limited to \$100.00 or less.
- (4) Any questions regarding sales tax which are not covered in this manual should be cleared with the District Office Internal Accounting Department prior to entering into a contract, agreement or understanding with any person where a charge will be made to the public.

1.035 RECORD-KEEPING REQUIREMENTS

- (1) Although formal accounting records are not required at the school level, as a minimum each school should maintain orderly files of all documents prepared in receiving and expending Student Activity Funds.
- (2) The controlling financial accounts of all schools will be kept in the District Office and will be administered by the District Office Internal Accounting Department.
- (3) Uniform accounting forms approved by the School Board will be used and will be supplied through the District Office Internal Accounting Department.

1.036 APPROVING AUTHORITY OF GENERAL STUDENT BODY ACTIVITIES

- (1) Approval may be granted by principals to student organizations within a school to carry out any functions which will broaden the educational or social activity of the group, provided those activities are not in conflict with any existing School Board and State Board policies, rules or regulations, and are within the following categories:
- (2) GENERAL ACCOUNT - Any income earned from activities conducted by the school or organization within the school supported by the general student body will be classified as "General" account income. Funds accrued in the General account may be expended for any purpose which would add to the educational experience in either the curricular or extra-curricular activities of the major portion of the student body in that school. These expenditures may be for but not limited to:
 - a. Equipment for school wide use
 - b. Equipment for the library or cafeteria dining area
 - c. Beautification of grounds
 - d. Entertainment programs for entire student body
 - e. Field trips by major portion of student body
- (3) ATHLETICS - If not in conflict with other provisions of this manual, all matters concerning athletics will be decided on by the principal, in keeping with the rules and regulations of the Florida High School Activities Association. The following are approved sources of income from athletics:

- a. Sale of tickets.
 - b. Game guarantees in accordance with mutual agreements.
 - c. Television and radio rights.
 - d. Program sales.
 - e. Concession sales at athletic events (popcorn, candy, soft drinks, etc.)
 - f. Donations.
 - g. Special fund raising projects.
 - h. Playoffs and tournaments.
- (4) CONCESSIONS - Concession sales at all student activities operated by the school or student body organizations within the school approved by the principal or such outside agency as may be authorized by the School Board are permitted. The profits from concession sales will be credited to those organizations of the school which the principal designates, except as restricted by these policies for faculty organizations.
- (5) PAID ENTERTAINMENTS - Paid entertainments are defined as those activities for student body and faculty personnel only, to which admission is charged. Where admission is charged to school entertainments, the charges should be fixed at amounts permitting the maximum number of pupils to attend. Also, certain admissions are subject to Florida sales tax.
- a. Fund-raising activities for which students are charged an admission shall not be presented during school hours.
- (6) PUBLICATIONS - These include school newspapers, yearbooks, and other publications sold to the general student body and faculty. The principal will review all contracts for school newspapers, yearbooks and other publications.
- a. The Superintendent will prevent the execution of any contract which he or his staff determines is not in agreement with laws, regulations or School Board policy. The selling price of a student body publication shall be set at a point or provision made in the student body budget so that the maximum number of pupils may benefit from the publication.
- (7) SCHOOL STORE - The operation of a school store will consist of the sale of merchandise that is needed by pupils to facilitate classroom instruction and to accommodate pupils. Merchandise that is needed by pupils to facilitate classroom instruction and to accommodate pupils may be sold in school stores where permission to operate such stores has been granted by the principal. School stores shall offer a minimum of competition to local merchants.
- a. The school store shall be enclosed in an area and separate from other stored facilities. The principal and group or club managing the store should have the only keys. An excessive inventory should not be carried throughout the year and should be almost depleted at the end of the school year to avoid spoilage, deterioration of quality and as a safeguard against a large loss from theft. Purchase of items from the district warehouse for resale will be permitted but the

sales tax on such purchases must be transferred from the related store account to the districtwide sales tax account. The principal shall establish an approved list of merchandise for sale in the school store.

(8) VENDING MACHINES - Competitive Food and Beverage Sales:

- a. The School Board is responsible for controlling the sale of food and beverage items in competition with the district approved foodservice program, including those classified as "foods of minimal nutritional value," listed in Federal Code of Regulations 210, Appendix B.
- b. Elementary Schools: In accordance with the State Board of Education competitive food rule, only the School Foodservice Program shall sell food and beverage items to students in elementary schools.
- c. Middle/High Schools: In accordance with the State Board of Education competitive food rule, the following exceptions shall apply in middle/high schools.
 1. Food and Beverages: Foods of minimal nutritional value may be sold in middle/high schools only, with the approval of the School Board, one (1) hour following the close of the last lunch period. The following exception applies to high schools only: The School Board may allow the sale of carbonated beverages to students in high schools at all times if a beverage of one hundred (100) percent fruit juice is sold at each location where carbonated beverages are sold. However, carbonated beverages may not be sold where breakfast or lunch is being served or eaten. Non-carbonated beverages, including one hundred (100) percent fruit juice, may be sold at all times during the day at any location. Location refers to the same vending machine, a vending machine placed physically next to the machine selling carbonated beverages, or a site where both carbonated beverages and 100% fruit juice beverages are sold by an individual (such as concession). The School Board will have to approve the school organization authorized by the principal before sales can commence.
 2. Profits/Commissions from the sale of these carbonated beverages and juice shall be deposited in the school's Internal Accounts and allocated: Academic incentive - General account - and Faculty account provided that no more than 5% may be allocated to Faculty Account.
 3. Profits from Food and Beverage Sales by School Foodservice Program: According to USDA, Southeast Regional Office, any funds derived from the sale of food and beverage items by school foodservice must remain in the foodservice account and cannot be shared with either the school or other school organizations.
 4. Adult Facilities: This policy shall not apply to the technical centers or teacher lounges, which are not subject to restrictions regarding food and beverage

sales.

- (9) **FUND RAISING BY CLASSES, CLUBS AND DEPARTMENTS** - This includes all funds that are raised by any Class, Club or School Department, through dues, operation of concessions, dances, parties, carnivals, merchandise sales, or any other activity involving the school or one of its organizations, for which the money is to be spent at the direction of the class, club or department concerned and with the approval of the principal. Fund-raising activities involving the sale of foods, carbonated beverages, confections, bakery products, etc. to students are prohibited in elementary schools. In middle and high schools these are prohibited except carbonated beverages until one (1) hour following the close of the last lunch period (See 8 above). Raffles and other activities of chance shall not be conducted for school-connected activities. A financial report shall be filed with the principal's office at the close of each fund-raising activity. Other rules concerning fund-raising activities can be found by referring to School Board policy 6Gx53-8.004.
 - a. When any school organization or group is involved in a fund-raising activity or any function exposing the School Board to extraordinary liability, approval must be obtained in advance from the superintendent or designee.
- (10) **CHARITABLE FUND RAISING DRIVE BY THE STUDENT BODY** - This includes all funds which are received in trust from fund raising drives conducted by the student body to benefit charitable organizations and remitted in the total amount to the charitable organization. (See School Board Rule 6Gx53-8.004)
- (11) **PROPERTY DEPOSITS** - This category covers money received on locker keys, locks or similar returnable school property and is not refundable.
- (12) **INSTRUCTIONAL MATERIALS FEES** - Except at the vocational schools in situations where money is not otherwise provided, fees to meet instructional needs of the pupils may be accepted from students who **VOLUNTARILY OFFER FUNDS FOR THIS PURPOSE**. Fees may be collected for such items only if a written notice is sent to the parents or guardian explaining specifically what the student will receive and the actual cost of the item(s). All such fees must be approved by the School Board prior to the start of each school year.
 - a. Fees at the vocational schools for various vocational trade classes are permitted. Such fees must be approved by the School Board prior to the start of such classes. (See Policy 1.017-Fees)
- (13) **INTERFUND TRANSFERS** - Funds may be transferred from one account to another with the principal's approval provided the accounts from which they are transferred are: (See Policy 1.188 Transfer of Funds)
 - a. No longer operative.
 - b. The account is an enterprise account (such as school store) and the profits are transferred to "General" account or student organization designated to benefit

from the operation of the school store.

- c. At the request of the organization to whose account the funds were originally credited.
- d. From the "General" account to any other school account where the funds are needed to complete a project which will benefit the major part of the student body.
- e. As a "Loan" to another account if approved by the organization "loaning" the funds and the approval of the principal, all loans must be repaid by June 1 of each year and may not exceed one year unless approved by the Superintendent and his staff. This type of loan is usually a short-term loan to accommodate an organization until their funds are generated as planned for.
- f. Any remaining balance in the account of a graduated class after graduation of that class, and after that class has had an opportunity to clear all debts and determine the disposition of the balance, shall be transferred to the General account or an account designated by the principal, following a reasonable time after the date of graduation. No graduating class fund shall be transferred out or reserved to fund future class reunions.

1.037 BID REQUIREMENTS AND PURCHASING PROCEDURES

- (1) Use of student accounts for purchases by students or members of the school staff and faculty to take advantage of the student body purchasing privileges is prohibited.
- (2) Purchases by any school, or organization within a school, shall not exceed the amount that may be reasonably expected to be available between July 1 and June 30 of each year. School employees shall not encumber any school activity account for an amount in excess of the unencumbered balance. The Superintendent of Schools will recommend to the Board action to be taken against school employees who violate this principle. (The only exception to this policy is for the encumbrance of a purchase order for the purchase of money-making project materials and school store supplies for resale.)
- (3) Section 6A-1.091 of the State Board of Education Rules relating to Internal Fund purchases by schools and school organizations will be strictly adhered to. PURCHASES FOR ITEMS NOT ON BID FOR WHICH THE EXTENDED COST OF ANY LINE ITEM IS \$2,000.00 OR MORE MUST BE REFERRED TO THE PURCHASING DEPARTMENT FOR EVALUATION PRIOR TO THE SUBMISSION OF A REQUISITION. Regardless of the cost, BIDS OR QUOTES will not be required on purchases made from:
 - a. Funds handled in trust for individuals as provided in SBE Regulations 6A-1.091.
 - b. Educational materials available from only one source of supply as provided in SBE Regulations 6A-1.012(7).

- c. Contracts and requisitions for materials and services provided for in Policy 1.013 of this manual and if such contracts and requisitions are exempt from bid requirements under SBE reg. 6A-1.012(7).
 - d. Payments from Internal Accounts for contracted professional services (as opposed to purchases of materials or supplies).
 - e. Faculty Funds for any purpose.
 - f. Concession activities for food, beverages, and supplies for concessions at school sponsored activities and vending machine sales.
 - g. Special ventures for food and specialty items for resale under Special projects sponsored by school organizations.
 - h. Purchase of food items used in cooking for parties and banquets.
 - i. Purchase of meals from restaurants and hotels for parties, banquets and proms.
 - j. "Admissions" to any place of amusement, sport or recreation, or for the privilege of entering or staying in any place providing these services.
 - k. Funds held in trust that were donated by a PTA/PTO/Individual for a specified brand/trade name purchase.
- (4) Internal Account Requisitions covering expenditures made in accordance with the bid provisions of this section shall be submitted in accordance with Accounting Procedures Policy 1.152 of this manual. Requisitions submitted to the Purchasing Department that appear to be splitting of requisitions to circumvent the bidding process will not be processed.
- (5) School Board approval will be required only on expenditures in excess of bid limits set in State Board Rule 6A-1.012 or for which a waiver of bid requirements is requested.
- (6) Athletic equipment meeting the standards set by the Varsity Athletic/PE Committee will be purchased on a bid basis through the Purchasing Department at the District office. Athletic directors will survey their anticipated needs on the fall and spring athletic surveys in order to include the bulk of their supplies and equipment needs. Fill-in items, the cost of which is less than \$300.00, may be purchased in accordance with the following provisions: Fill-in items are those pieces of uniform and playing equipment necessary to complete the team needs, which were not available or anticipated through central purchasing, as special sizes of shoes. Splitting invoices to purchase large numbers of the same item, making each order less than \$300.00 each, is a violation of this principle. If an order includes several different items with each group of items costing less than \$300.00 and not available from the same vendor, the equipment is considered "fill-in" even through the total order exceeds \$300.00. (Example: 10 pairs of shoes at \$35.00 a pair is not fill-in equipment: 5 pairs of shoes

at \$35.00 a pair and 10 pairs of game pants at \$15.00 a pair is fill-in if not available from the same vendor, even though the total order exceeds \$300.00. Two separate orders of 5 pairs of shoes at \$35.00 a pair within a short space of time is a split invoice and a violation of this principle.)

- (7) Schools, clubs and organizations are not permitted to open revolving charge accounts or obtain credit cards to make purchases.

1.038 TANGIBLE PERSONAL PROPERTY

- (1) All equipment or livestock purchased with Internal Account funds will become the property of the School Board and will be recorded on inventory records as prescribed by the Superintendent's Staff.
- (2) Disposal of equipment or livestock purchased with Internal Account funds will be in accordance with School Board Rule 6Gx53-5.004.

1.039 PURCHASE AND/OR RENTAL OF CLASS RINGS, GRADUATION ANNOUNCEMENTS, YEARBOOKS, AND CAPS AND GOWNS

- (1) It should be recognized that each high school serves a different type of community. Each school develops traditions and a personality of its own. In the matter of purchasing items for pupils with pupils' money, this individuality should be protected.
- (2) Each individual school shall have the authority to select the vendor of its choice for such items as are enumerated in Florida State Board of Education Administrative Rule 6A-1.091 (e.g., class rings and jewelry, school annuals, cards, invitations, caps and gowns).
- (3) All agreements for such items shall stipulate a privilege to cancel when, in the opinion of the principal, merchandise or service is not what it was represented to be.
- (4) At the time an individual school enters into agreement with a vendor, the following provisions shall be complied with:
 - a. Principal's Responsibility: the school principal shall assume the responsibility of insuring that the purchases of such items are in the best interest of students with regard to price, quality, service, reliability and reputation of vendor and vendor's agent.
 - b. It shall be the responsibility of the principal to file a copy of each contract and/or purchase agreement which involves financial obligations with the Superintendent of Schools prior to the date the contract or purchase agreement is to be executed.
 - c. The principal shall not arbitrarily exclude any vendor from the opportunity of discussing his product or products, bearing in mind that the loss of valuable school time by either students or faculty members shall be kept to a minimum.

- d. No profit or gratuity shall accrue to the school, or any school organization or any school personnel. The school is merely acting as an agent for the individual on a nonprofit basis.
- e. Sales for Non-profit (profits to be retained by the vendor): Items sold for non-profit to the school shall be negotiated with vendors on a one-year basis, renewable by option of the principal and/or faculty member, and/or a faculty-student committee appointed by the principal. However, a two-year agreement may be made if it appears this would result in a price advantage to the purchasers by amortizing die costs over a large number of units. Insofar as possible, items to be sold for non-profit should be at a sales price within the paying ability of the majority of the students.
- f. Negotiations with vendors shall be conducted by a faculty-student committee composed of student representatives from each grade level being affected by the purchase of the particular item or items being negotiated, and the class sponsor for each. In the selection of class rings it is suggested that the committee be composed of 7 or more members of the student body (3 members of the sophomore class and 4 members of the junior class) and the class sponsor.
- g. The final decision on a vendor is the responsibility of the school principal. If his decision is different from the committee's selection, the committee has the right to appeal to the Superintendent.
- h. Vendors of the items covered by the preamble of the policy who have expressed a desire to show their merchandise either in writing or by a visit to the school to see the principal, shall be told at what time of the school year that contract negotiations will take place so that they may have sufficient time to prepare their proposal.
- i. All new agreements must be in writing and cover all agreements which are to be binding on each party (price for example) and subject to cancellation when service is poor or merchandise is inferior.
- j. Only the bona fide vendor will be allowed to sell on school premises.

1.040 SCHOLARSHIPS

- (1) In recognizing students who have excelled in academic endeavors or who merit financial aid, scholarships will be permitted if the following criteria are met.
 - a. The organization is a high academic organization such as the Honor Society.
 - b. The funds were donated to a scholarship trust account fund:
 - 1. for a specifically named student;
 - 2. for high academic students who need financial aid;
 - 3. for student expenses in specified fields of endeavor who qualify for financial

aid while still attending school.

1.041 COMMISSIONS AND FUND RAISING ACTIVITY REPORTS

Schools customarily contract with photographers to take individual and group pictures of pupils, and with publishers for sale of magazines and other periodicals from which commissions are earned. These commissions are generally credited to some organization which is responsible for sponsoring these activities. Frequently, the faculty as a whole devotes a considerable amount of time to supervising the sales and the collecting of money from these commission sales and fund-raising activities. Where it is deemed advisable by the principal, part of these commissions and fund raising profits may be credited to the faculty account but not to exceed 10% (for elementary) and 5% (for middle/senior high) of the net profits. A copy of the form 00829 "Financial Report for Fundraising Activity" must be attached to an internal accounts transfer form documenting the calculated amount.

- (1) Funds so transferred and credited to the faculty account may be used for such purposes as the principal considers beneficial to the faculty and school program. This may include, the faculty Christmas party, cards or flowers for illness or deaths, all or part of the expenses of delegates to conventions, expenses of representatives to various out-of-county, but may not include expenses for any trip which is solely for the pleasure or personal gain of one or a few individuals, such as clinics held for advancement for teaching or coaching assignments.
- (2) Profits earned on activities described above which may be credited to faculty accounts alternately may be credited to the schools "General" account. Funds so credited to the "General" school account must be expended in accordance with provisions outlined herein for use of such funds.

1.061 FIELD TRIPS

- (1) Please refer to the publication--Field Trip Manual, for questions concerning field trips. This publication shall be considered a part of the Internal Accounts Manual. Any policy or accounting procedures added, deleted or amended in this publication will be considered as policy changes to this manual. This publication may also be found on the School Board website under Support Services.

ACCOUNTING PROCEDURES

1.100 ACCOUNTING REPORTS AND RECORD-KEEPING REQUIREMENTS

- (1) The philosophy of the State Board of Education and The School Board of Polk County, Florida, is that instructional employees should devote as much time as possible to instructional duties. With this philosophy in mind, the record-keeping requirements for school activity accounts are being reduced in every feasible way. Under the centralized accounting system, there is no requirement for a formal set of accounting records at the school or area office level. Rather, the principal should carry out his control by utilizing the automated on-line accounting reports available to him from the SAP Reporting System and other informal records that he may deem advisable. Copies of documents utilized in making charges against his accounts will be forwarded to the school.
- (2) Each principal should exercise his own judgment as to how he may keep himself informed of the balances in each of his accounts at any given time. This may be done by keeping an informal record of each account. Although no formal accounting records are required, the principal will be responsible for seeing that his accounts are not overdrawn. Personnel in the District Office Internal Accounting Department will be available at all times to assist the principal and furnish him with information regarding his accounts.

1.110 CHART OF ACCOUNTS - GENERAL CLASSIFICATION

- (1) A chart of accounts is simply an index or a listing of the accounts that are available for use. In the interests of establishing uniformity and of establishing account names and numbers which can be utilized in computer processed accounting, a chart of accounts has been established as follows:

ACCOUNT NUMBER SERIES	CLASSIFICATION OR NAME
10000	Athletics
20000	Music
30000	Classes, Clubs or Departments
40000	Trust Funds
50000	Property Deposits
60000	Stores
70000	Instructional Aids
80000	General

- (2) More detailed accounts are set up as needed for individual schools by utilizing the ~~two digits to the right of the decimal point~~ four digits to the right of the first number, to assign as many detailed account numbers as needed in a given general category. It should be noted that as many as 9,999 separate accounts could be set up for each general category for a given school.

However, every effort will be made to keep the number of accounts used to a minimum and to keep the accounts standardized from one school to another as much as possible.

1.120 PROCEDURES FOR RECORDING RECEIPTS

- (1) The basic documents used in accounting for receipts are:
 - a. Report of Monies Collected
 - b. Official Receipt
 - c. Admission Tickets
 - d. Report of Tickets Sold
 - e. Deposit Report

The following sections explain the use and distribution of each of these documents and the manner in which each particular document relates to the overall system of accounting for receipts. Illustrations of the various forms are included in the related sections in which the use of the form is discussed.

1.121 REPORT OF MONIES COLLECTED

- (1) This form is the document which is used outside of the principal's office by teachers, sponsors, and sometimes students when collecting student activity funds. The form provides for a simple listing of the students' names, the purpose for which the money being collected and the account to be credited. It serves as a transmittal form for turning money in to the office and when properly signed by the responsible party in the office it serves as a receipt for the person who collected the money. It also serves the purpose of providing evidence that students have made payments, which is particularly important with regard to payments for items to be delivered at some future date. Examples of such payments are payments for school yearbooks, ring deposits, cap and gown rentals, etc.
- (2) The proper use of this form eliminates the need for the issuance of Official Receipts by persons collecting money outside of the school office. The obvious purpose of this procedure is to relieve the teacher or sponsor of the burden of completing numerous documents in connection with collections from students. Instead, the teacher or sponsor will simply prepare a Report of Monies Collected and turn money in to the school office.
- (3) If a student requests a receipt, the student should be referred to the office to make the payment and be issued an Official Receipt.
- (4) All report of Monies Collected forms shall be prepared in INK and entries for an individual student shall be made in his presence. Erasures are not permitted on the form. Any erroneous information must be invalidated by lining through such information and entering the correct information above or below the erroneous information. If it should be necessary to void a Report of Monies Collected for any

reason, the voided report should be turned in with the properly completed report which replaces it.

- (5) Sample Form-Report of Monies Collected.

SEE NEXT PAGE FOR SAMPLE FORM.

SAMPLE FORM

1.122 OFFICIAL RECEIPT

- (1) The Official Receipt is a receipting document WHICH IS USED IN THE SCHOOL OFFICE ONLY as a means of substantiating collections made and of furnishing persons leaving money at the school office with a record of having done so in the event a question should arise at some future time regarding the payment to the office.
- (2) Official Receipts must be issued by the school staff for all monies turned in to the office even though the money received may be supported by Reports of Monies Collected or Reports of Tickets Sold. Furthermore, when Official Receipts are prepared in the school office to cover Reports of Monies Collected and Reports of Tickets Sold, the Official Receipt numbers should be entered on the related reports in the space provided for this purpose.
- (3) Official Receipts will frequently be used in the office for direct collections from individuals. As mentioned in Section 1.121 (3), when a student requests a receipt he must make his payment directly to the school office where an Official Receipt will be issued to him. Other collections may be made directly from individuals in the school office as deemed appropriate or necessary by the school principal.
- (4) All Official Receipts shall be prepared in INK. Erasures are not permitted on these forms. Any erroneous information must be invalidated by lining through such information and entering the correct information above or below the erroneous information. If it should be necessary to void an Official Receipt for any reason, the voided receipt should be forwarded to the District Office with the receipts in the same sequence of numbers.
- (5) Sample Form - Official Receipt.

**OFFICIAL RECEIPT
(FOR MONEY RECEIVED)**

DATE _____ 20__

SCHOOL

NO. 196348

RECEIVED FROM _____ \$ _____
(NAME OF ORGANIZATION)

FOR _____

FOR DEPOSIT IN _____ FUND(S)

(PRINCIPAL OR RESPONSIBLE OFFICER)

IA-10
4/3/72

1.123 ADMISSION TICKETS

- (1) Pre-numbered admission tickets are to be used as a means of cash control for all events to which admission is charged, unless the event is minor in nature, the admission price is relatively small, and receipts can be readily accounted for on Report of Monies Collected forms. Admission tickets must always be used for athletic events and for any other event for which advance sales are made. Tickets collected at the admission gates are to be torn in half; one half is to be given to the patron, and one half is to be retained by the ticket-taker. The ticket stubs should not be used to allow patrons to leave and re-enter. A hand stamp or a written pass may be used for re-entry purposes. Proceeds of ticket sales shall be turned in to the school office, or shall be deposited directly in the bank at the discretion and direction of the principal. In any case, all ticket sales must be reported on Report of Tickets Sold forms. Unused tickets must be carefully filed and safeguarded at all times for audit purposes.
- (2) Admission tickets are audited and receipts reconciled by the internal auditing staff at the District Office. By inspecting and recording tickets purchased, recording unused tickets on hand as reported on the Annual Forms Supply Inventory form, and recording tickets sold as reported on the Report of Tickets Sold form, a complete ticket history is recorded and audited on ticket ledgers maintained by the internal auditing staff.

1.124 REPORT OF TICKETS SOLD

- (1) This report shall be prepared in support of all collections from the sale of admission tickets. It shall set forth the color of tickets used, tickets issued to the seller, the actual tickets sold by number, the unsold tickets being returned to the office and the proceeds of the tickets sold. Report of Tickets Sold forms shall be signed by the ticket seller and returned in directly to the office or to a designated sponsor or treasurer who may be responsible for the sales of several ticket sellers. When Reports of Tickets Sold are channeled through a sponsor or treasurer, he must in turn sign the reports and certify to their accuracy. As mentioned under the section relating to Admission Tickets, proceeds from the sale of tickets may be turned in to the office or may be deposited in the bank at the discretion and direction of the principal. But in all cases, Reports of Tickets Sold must be turned in to the office and Official Receipts must be issued to the persons rendering the reports. The Official Receipts will be issued on the basis of the amounts indicated on the Reports of Tickets Sold and the cash turned in or a bank deposit ticket if the proceeds of the sale have been deposited directly in the bank. The number of the Official Receipt issued to cover a Report of Tickets Sold shall be entered in the designated space on the Report of Tickets Sold, the original of which is to be attached to the deposit report submitted to the District Office.
- (2) Sample Form - Report of Tickets Sold.
SEE NEXT PAGE FOR SAMPLE FORM.

IA-4
7/1/82

TRANS
BUS/KMD

REPORT OF TICKETS SOLD 8/2/92

Nature of Event _____

Location _____ Date _____, 20__

Opponent School _____
Students _____
Adults _____

Res. Tickets

<u>Total Value of Tickets Sold</u>	\$ _____
<u>Change Issued</u>	_____
<u>Accountable Funds</u>	_____
<u>Actual Funds on Hand</u>	_____
<u>Over (Short)</u>	_____

I hereby certify that, to the best of my knowledge, this report is true and accurate.

Date: _____ Signed: _____
TICKET SELLER

I hereby certify that the above report accurately represents the cash transmitted and tickets returned to me.

Date: _____ Signed: _____
SPONSOR

OFFICIAL RECEIPT NO. _____

- Distribution - Original - Attach to Official Receipt and original of Deposit Report.
- Second - Retain in school office files.
- Third - Retained by seller, sponsor or treasurer.

1.125 DEPOSIT REPORT

- (1) The Deposit Report form is the document utilized for reporting all bank deposits to the Internal Accounting Department in the District Office. It is used there as the basis for recording additions to the bank accounts and the related increases in various school accounts affected by the deposit on the official, centralized Student Activity Fund accounting records. As indicated on the form, the Deposit Report must be accompanied and supported by the following documents:
 - a. A copy of the validated deposit slip.
 - b. Copies of supporting Official Receipts (including any voided receipts).
 - c. Original copies of all supporting Reports of Monies Collected (including any voided forms).
 - d. Original copies of all supporting Reports of Tickets Sold.
- (2) Entries should be made on the Deposit Report forms in such a manner that account numbers, account names, and related amounts are set forth in sufficient detail that postings can be made to individual accounts directly from the Deposit Report. Therefore, deposits for more than one account should not be reported on a single line.
- (3) Deposit Reports must, as a minimum, be submitted on a weekly basis.
- (4) Sample Form - Deposit Report.
- (5) The Deposit Report form is found under All Public Folders Business Services - Auxiliary Accounting - Internal Accounts. Click on Internal Accounts Deposit Report and the first of 3 pages is shown for you to enter your deposits by GL Account, Amount, Profit Center (Account), Official Receipt Number and Report of Monies Collected Number(s). Page 2 is a continuation page if needed and page 3 is where the High Schools record their Athletic Revenue. Also on page 3 is where any Sales Tax collected is reported by all schools. After entering all data you need to print 2 copies of the Deposit Report and forward 1 copy with all required documents attached to the Internal Accounts Department at the District Office.

SEE NEXT PAGE FOR SAMPLE FORM.

1.150 PROCEDURES FOR MAKING EXPENDITURES

- (1) The basic documents used in accounting for expenditures are:
 - a. Request for Services, Equipment or Supplies
 - b. Requisitions
 - c. Internal Accounts Check Requisition Transfer

Illustrations of these forms and general instructions for their use and distribution are contained in the immediately following sections. Following these sections are sections providing more detailed instructions for the handling of various types of expenditures. Additional accounting forms are illustrated as appropriate.

1.151 REQUEST FOR SERVICES, EQUIPMENT OR SUPPLIES

- (1) This form is provided for use at the school level **ONLY** in controlling all expenditures from School Activity Funds. Any expenditure that a teacher or sponsor wishes to make may be requested on this form. The form is initiated by the teacher or sponsor desiring to make an expenditure and is forwarded to the school principal, who must approve the request before any expenditure of School Activity Funds may be made. These forms are not to be forwarded to the District office, but are to be used by the school principal in approving all expenditures in advance. The principal may use the Request for Services, Equipment or Supplies as the basis for preparing an Internal Accounts Requisition or to authorize a local purchase that does not require a Requisition. More detailed instructions for the use of the form are given as needed in Sections 1.154 and 1.155 of this manual.
- (2) A Request for Services, Equipment or Supplies is **VALID FOR ONLY 5 WORKING DAYS** following the date of approval.
- (3) Sample Form - Request for Services, Equipment or Supplies.

SEE NEXT PAGE FOR SAMPLE FORM.

IA-9
4/3/72

REQUEST FOR SERVICES, EQUIPMENT OR SUPPLIES

DATE _____ 20____ _____ SCHOOL

IT IS REQUESTED THAT THE _____
(TEACHER, SPONSOR OR ACTIVITY)

BE FURNISHED _____

APPROX. COST OF ABOVE: _____

TO BE USED IN OR AT _____

ABOVE CAN BE SECURED AT _____

SIGNED: _____
(TEACHER, SPONSOR, OR ACTIVITY)

APPROVED: _____

TO BE FILLED OUT IN DUPLICATE. BOTH COPIES TO PRINCIPAL WHO WILL RETURN
ONE APPROVED COPY.

1.152 INTERNAL ACCOUNTS REQUISITION

- (1) This is an automated on-line computer data entry requisition screen for use in making credit purchases of \$100.00 or more and all mail order purchases regardless of cost. This requisition serves as a request from the principal to the Purchasing Department to make a purchase on behalf of the school as well to create a purchase order for issuance to the supplier. A copy of the purchase order created will be returned to the school.

1.153 INTERNAL ACCOUNTS CHECK REQUISITION-TRANSFER

- (1) This document is an NCR multi-part form which is initiated in most cases at the school level to effect the payment of some obligations from Student Activity funds and to make a transfer of funds between certain accounts and/or to other schools. The Check Requisition represents the principal's request for the payment of a previously authorized expenditure and serves in the District Office as the control document for approving the expenditure and effecting the necessary payment. This document is received and approved in the District Office Internal Accounting Department and any copies are distributed as appropriate. The immediately following page of this section contains an illustration of this form and indicates the routing and distribution of the various copies. References are made to this form in other sections of this manual and more detailed instructions for its use are also provided.
- (2) As a minimum, the description area must contain the invoice number, date, and amount. All check requisition transfers must contain supportive documentation. If an official invoice is not used by the payee for their services, then a written detailed description authorized by the school principal may be provided as a supportive means for payment.
- (3) Sample Form - Internal Accounts Check Requisition-Transfer.

SEE NEXT PAGE FOR SAMPLE FORM.

SAMPLE FORM

1.154 CREDIT PURCHASES FOR WHICH REQUISITION-PURCHASE ORDERS ARE NOT REQUIRED

(1) Expenditures which fall into this category may be made upon approval of such expenditures by the principal. Requests for such expenditures may be made to the principal through the use of the Request for Services, Equipment or Supplies form. The principal must ensure that funds are available for making such expenditures and he shall furnish the person requesting permission to make such expenditures a copy of the Request for Services, Equipment or Supplies on which his approval is indicated.

(2) Requisition-Purchase Orders are not required for:

a. OVER THE COUNTER credit purchases in or out of county or state of less than \$100.00 in which purchases are made and the invoice is obtained from the supplier at the time the purchase is made. ("Over-the-counter" purchases are approved purchases made by school personnel or students where the materials being purchased are either picked up or delivered simultaneously with the ordering and invoicing of the material.)

Check requisitions covering over-the-counter purchases should contain a notation that the purchase is an "over-the-counter" purchase in order to avoid audit and administrative questions regarding such expenditures.

b. Expenditures for food, beverages and supplies for concessions and vending machine sales at school sponsored activities.

c. Contracts less than \$100.00 if in compliance with policy 1.013.

d. Book Fairs, Magazine Drives, subscriptions and renewals.

e. Donations collected by students for a special cause or voted by an organization from their funds and so noted in their minutes.

f. Application, license and registration fees, and organization dues.

g. Rooms for lodging if confirmation numbers have been obtained from hotel.

h. Admission charges to any place of amusement, sport or recreation where prepaid admission is required.

i. Purchases from U.S. Postal Services.

j. Vendor minimum dollar amount orders and those who do not honor purchase orders.

k. Meal allowances for athletic events and VICA contests.

l. Maintenance and support agreements for equipment.

m. Reimbursements to individuals for purchases from personal funds not to exceed \$100.00

- (3) Procurement Card Purchases. Purchases may also be made by utilizing a Procurement card issued by the Purchasing Department for Internal Account expenditures not to exceed \$250.00. These purchases may be made from local vendors, by phone or the Internet from approved vendors that are encoded within the card. Please refer to the Purchasing Card Policies and Procedures guidebook provided to each school that has been issued a Procurement card coded for Internal Account purchases.
- (4) Upon receipt of invoices covering expenditures of this type, the principal shall complete a Check Requisition Transfer form covering the invoice and forward both the Check Requisition Transfer form and the invoice to the District Office to the Internal Accounts Accounting Department for payment. THESE CHECK REQUISITION TRANSFER FORMS MUST BE SUBMITTED TO THE DISTRICT OFFICE WITHIN ONE WEEK OF THE APPROVAL DATE OF THE REQUEST FOR SERVICES, EQUIPMENT OR SUPPLIES ON WHICH THE EXPENDITURE IS BASED.

1.155 CREDIT PURCHASES AND CONTRACTS OF \$100.00 OR MORE AND ALL MAIL ORDER PURCHASES REGARDLESS OF COST

- (1) All expenditures of this type must be made on the basis of Purchase Orders issued from the District Office. When a purchase of this type is desired, the principal shall complete an on-line Requisition. Any contracts, lists, etc., if applicable, are forwarded to the Purchasing Department in the District Office. Upon approval by the Purchasing Department, a Purchase Order will be printed and a copy will be forwarded to the supplier. The Purchase Order will state where the shipment is to be made, but that all invoices covering the purchase are to be mailed directly to the District Office. Upon receipt of these invoices in the District Office, personnel in the Internal Accounting Department will enter the invoices for payment and forward them to the principal for preparation of a Check Requisition-Voucher form certifying that materials have been received and that payment is in order. When the principal returns the approved Check Requisition-Voucher and accompanying invoices to the District Office, payment will be made to the supplier.
- (2) Advance "EMERGENCY" purchase order numbers by telephone will be given to a school by the Purchasing Department when such is deemed necessary to facilitate the student activity and is within the legal limits of policy. An on-line Requisition would then be created by the school and the words "Confirmation Only, Do Not Duplicate" entered in text. After completing, a call to the Purchasing Department for processing must be done to expedite creation of the purchase order.

1.156 PURCHASES FROM PETTY CASH

DELETE ENTIRE SECTION 07-01-06

- ~~(1) In those cases in which Petty Cash Funds have been established in accordance with Section 1.033, accounting procedures shall be as follows:~~
- ~~a. The initial establishment of the fund shall be accomplished by the completion of a Check Requisition Transfer form payable to the school principal for the approved amount of the Petty Cash Fund.~~
 - ~~b. On the basis of the approved Check Requisition Transfer form a check for the amount of the fund will be made payable to the principal. Upon receipt of the check, the principal shall endorse and cash the check and hold the funds in a secure location for future expenditures.~~
 - ~~c. All petty cash expenditures must be approved by the principal in advance and he may not disburse cash from the Petty Cash Fund until he is presented with an invoice properly receipted by the firm to whom the person requesting reimbursement actually paid the cash.~~
 - ~~d. The principal must at all times have on hand cash and properly receipted invoices which total the original amount of the Petty Cash Fund.~~
 - ~~e. When the petty cash is reduced to the point that sufficient cash is not on hand to make necessary expenditures, the principal may request a replenishment of his fund. This is done by forwarding to the Internal Accounting Department a Check Requisition Transfer form accompanied by a Petty Cash Reimbursement Request form, which is illustrated in this section of the manual. Itemized invoices must also be submitted in support of all expenditures from petty cash. Replenishment can be made several times during the year as needed.~~
 - ~~f. On the basis of the approved Check Requisition Transfer form a replenishment check will be issued to the principal which he shall endorse and cash. This action should restore his Petty Cash Fund to its original balance.~~
 - ~~g. At the end of each school year all Petty Cash Funds must be closed. This is accomplished by the principal depositing in the bank the petty cash he has on hand at the end of the year. He must forward a Deposit Report to the Internal Accounting Department covering the deposit. The Deposit Report must also be accompanied by a Check Requisition Transfer form and a supporting Petty Cash Reimbursement Request form covering all invoices paid since the last reimbursement. These documents shall be marked "Petty Cash Close-Out," and no reimbursement check will be issued. The total of the Deposit Report and Check Requisition Transfer form should equal the original approved Petty Cash Fund.~~
- ~~—Exception: With permission from the District Office Internal Accounting~~

~~Department, petty cash funds for schools with year round operations may be left open at the end of the year and carried over for use in the ensuing fiscal year. However, all expenditures from petty cash during a given fiscal year must be properly charged to the appropriate expenditure accounts as of the end of the year.~~

~~(2) Sample Form Petty Cash Reimbursement Request.~~

~~SEE NEXT PAGE FOR SAMPLE FORM.~~

PETTY CASH REIMBURSEMENT REQUEST

DELETE FORM

Total Reimbursement Requested \$ _____

School Name _____ School No. _____

Date: _____ Signed: _____

Principal

Note: ~~Itemized invoices and/or receipts must be attached in support of each item listed.~~

* * * * *

~~Distribution Original Attach to Check Requisition Voucher.~~

~~Second Retain in school files.~~

1.157 PAYMENTS TO INDIVIDUALS FOR SERVICES

- (1) Payments of this nature shall be made from the District Office on the basis of Internal Accounts Check Requisition Transfer forms prepared by the principal. These payments fall into the following categories and Check Requisition Transfer forms should be prepared as indicated:
 - a. **COACHING SUPPLEMENTS AND OTHER MAJOR SUPPLEMENTS ADDED TO CONTRACTS** - Payments of this nature are made upon specific approval of the School Board each year, and the principal sends notification to the Personnel Department when the employee has completed the job supplement assignment. The supplement is then processed through the Payroll Department as a one-time payment.
 - b. **PAYMENTS TO BUS DRIVERS FOR FIELD TRIPS** - Payments to bus drivers for extra trips are made on the basis of Field Trip reports prepared by the bus drivers. The Finance Department bills the Internal Accounting Department and payment is made to the School Board from the appropriate school activity accounts without the necessity of the principal preparing a Check Requisition Transfer form. Information regarding such direct charges to school accounts will be furnished to principals by the Internal Accounting Department.
 - c. **OTHER WAGE PAYMENTS** - All other wage payments made to School Board employees or students must be paid through the Payroll Department in accordance with the District Salary Handbook Schedule or special rates approved by the School Board. Examples of such payments are: payments to food service staff for working at banquets, payments to custodians for cleaning up after special activities, and payments to ticket sellers, gate keepers, ticket takers, and clock operators at ball games, tournaments and summer activity. Payments of this nature shall be made on the basis of prescribed payroll forms. In the case of large noncontract supplements, evidence of Board approval must accompany the Check Requisition Transfer form.
 - d. **PAYMENTS TO NON-EMPLOYEES** - Payments to ticket sellers, ticket takers, other game workers, etc. who are not School Board employees, may be made directly to individuals. Checks will be mailed to the payees or returned to the school office as requested on the Check Requisition Transfer forms. All check requisitions for these payments must show the individual's name, social security number, type of service performed, date performed and amount due with time logs attached.
 - e. **PAYMENTS TO OFFICIALS FOR ATHLETIC EVENTS** - Payments for this purpose shall be made through the appropriate officials' association or directly to the officials if their association approves. Direct payments to School Board employees will be handled as in (c) above.
 - f. **BONUSES** - No bonuses shall be paid to School Board employees from student activity funds nor may a principal pay cash bonuses from his own personal funds.

Any bonuses must be approved and paid through the Payroll Department.

1.158 CHANGE FUNDS

- (1) Change funds required for making change at athletic events and other major events may be obtained by forwarding a Check Requisition Transfer form to the District Office for the amount required. Upon receipt of such a Check Requisition Transfer form in the District Office, a check will be made payable to the school principal for the amount approved on the Check Requisition Transfer form. The principal may cash the check when he receives it and he shall be responsible for administering and safeguarding such funds until he returns the funds by making a deposit to his designated area bank account. When change funds issued on this basis are needed on a continuing basis (during football season, for example) and the principal has facilities for keeping the funds in an insured safe, he may retain the funds from week-to-week and deposit them when they are no longer needed.
- (2) When relatively small Change funds are required they may be obtained by "borrowing" from larger Change funds which may be on hand at the school. When this procedure is followed, a receipt signed by the person borrowing the funds must be on file with the Change funds from which the change fund is being utilized. A sample form for use in loaning funds as indicated in this paragraph is illustrated in the immediately following paragraph of this section.
- (3) Sample Form - Receipt for Change Fund Loan.

SEE NEXT PAGE FOR SAMPLE FORM.

RECEIPT FOR CHANGE FUND LOAN
The School Board of Polk County, Florida

This is to certify that I have received cash for use in making change as indicated below:

Amount Received \$ _____

Purpose of Use _____

Source from Which Borrowed _____

Length of Time Needed _____

Date Received

Signature of Borrower

Return Information

Amount Returned \$ _____

Date Returned

Signature of Person to Whom
Funds Were Returned

1.159 CASH OR CHECK ADVANCES

- (1) Recognizing the nature of student activities, there are certain expenditures that may warrant the necessity to issue a cash or check advance. This occurs when a credit purchase is not practical, permitted or the exact purchase price cannot be determined. The Teacher/Sponsor is required to submit all invoices, travel forms or receipts for these advances within 7 calendar days after tendering check and must redeposit to the appropriate account any funds not used. All Check Requisition-Transfer Forms for these cash or check advances will be held in a pending folder until that advance has been accounted for. Cash or check advances may be permitted for:
 - a. Meal allowances for athletic events and VICA contests.
 - b. Deposits and Registration on conventions, meetings.
 - c. Travel expenses for coaching clinics.
 - d. Payment of game workers and officials (see 1.157e).
 - e. Admissions to certain tourist attractions.
 - f. Purchases from the U.S. Government.
 - g. Purchases from U.S. Postal Service.
 - h. Dues to state or national organizations.
 - i. Purchases from certain educational institutions.
 - j. Vendor minimum dollar amount orders and those who do not honor purchase orders.

1.160 FEE SCHEDULE - INSUFFICIENT FUND CHECKS

When checks are returned for insufficient funds, a service fee may be charged to the maker of the check. The amount that may be charged will be based on a fee schedule approved by the School Board. However, if the bank charges the School Board bank account a fee higher than the approved fee schedule, the higher bank fee will be charged to the maker of the check.

- (1) The service fee charged by the bank and the insufficient funds check will be deducted from the internal account that was originally credited on the initial deposit. If collected, both the service fee and the check proceeds will be re-deposited into the same account.

1.161 WRITE-OFF OF UNCOLLECTIBLE CHECKS

A check can be declared uncollectible and written off the books only with the approval of the Auxiliary Accounting Manager or his designee.

1.180 MISCELLANEOUS

The following accounting procedures and instructions are to guide you in complying with internal accounting policies and accounting procedures.

1.181 ANNUAL FORMS/TICKET SUPPLY INVENTORY FORM

- (1) The Annual Forms Supply Inventory form must be completed at the end of each school year by each principal and must cover all pre-numbered documents in his possession. The use of this report will eliminate the need for turning in unused forms to the District Office at the end of the year and should also promote efficiency in the use of forms, since forms may be carried over and used in subsequent years. In conjunction with District Office records of forms issued, forms accounted for on Deposit Reports and supporting documents, and the Annual Forms Supply Inventory, all pre-numbered forms can be accounted for and audited at the District Office level.
- (2) It should be noted that this report is due in the District Office no later than July 10 of each year.
- (3) Sample Form - Annual Forms/Ticket Supply Inventory.

SEE NEXT PAGE FOR SAMPLE FORM

1.182 ANNUAL BEEF CATTLE, SWINE AND DAIRY CATTLE INVENTORY FORM

- (1) In compliance with Florida Statutes 273.02 and 274.02 the Annual Beef and Dairy Cattle Form must be completed at the end of each school year by each secondary school principal and each vocational center director and must list all beef and dairy cattle in his possession.
- (2) The inventory will be taken at the end of each school year on the last day school is in session. The completed and signed inventory forms(s) are to be sent to the District Office, attention Internal Auditor, within 2 days after completion.
- (3) Sample Form - Annual Beef Cattle, Swine and Dairy Cattle Inventory.

SEE NEXT PAGE FOR SAMPLE FORM.

1.183 ANNUAL SCHOOL STORE OR SUPPLES FOR RESALE INVENTORY FORM

- (1) The Annual School Store or Supplies For Resale Inventory Form must be completed at the end of each school year by each school principal and each vocational center director and must list all school store and supplies for resale inventory in his possession.
- (2) The inventory will be taken on the last day that it is in operation for the school year, or as of June 30, whichever occurs first.
- (3) Any school that may not have a school store per se, but have some supplies on hand that they sell to the students and deposit the proceeds to an Internal account, must take an inventory of such supplies also.
- (4) Any other organization or club that may have some supplies or fundraising items on hand (such as Industrial Art, Band, Art Department, etc.) to carry on their activities and are for resale, must also submit an inventory.
- (5) The completed and signed inventories are to be sent to the District Office, Attention Internal Accounts, within 2 days after completion.
- (6) Sample Form - School Store or Supplies For Resale.

SEE NEXT PAGE FOR SAMPLE FORM.

- 1.184 PARTIES REQUESTING AN OFFICIAL RECEIPT FOR FUNDS WHICH HAVE ALREADY BEEN REFLECTED ON A REPORT OF MONIES COLLECTED** - In those cases in which a person requests an official receipt after the money has been turned in to the school office, the office shall issue the next regular official receipt, but mark across the face of the official receipt the words "Memorandum Receipt." There should be no issuance of informal classroom receipts unless they are needed for presentation to redeem an article (yearbook) or used as an admission slip. Parties collecting funds should be impressed with the idea that the Report of Monies Collected is a receipting document and that very few student receipts should be needed.
- 1.185 PREPARATION OF ONE CHECK-REQUISITION TO MAKE INDIVIDUAL PAYMENTS FOR SERVICES BY INDIVIDUALS** - A check Requisition may be prepared, listing all the individuals names, their social security numbers, type of service performed, date performed and amounts each individual is to receive, thereby saving the need to type a Check Requisition for each. When services of this nature are performed, the individuals should be informed that payment will be made at a later date with the above accounting procedures to be followed. It is recommended that in those cases where a person performs services, particularly in athletic events, that they be paid at the end of the season. (See Salary Handbook)
- 1.187 LIBRARY FINES** - Where daily collections are made for library fines the total collections for the day may be reported on the Report of Monies Collected form rather than reflecting each student's name, if the amount is not material (e.g., less than \$1.00 from each student).
- 1.188 TRANSFERS OF FUNDS** - When the principal and organization approve a transfer of funds from one account to another, a Check Requisition shall be prepared and forwarded to the District where the transfer will be made. The account that is to be increased or ~~debited~~ credited will be shown in the "payee" section of the Check Requisition and the account to be decreased will be shown at the bottom in the appropriate section listing the account number to be ~~credited~~ debited.
- 1.190 SEASON TICKET SALES** - No season tickets shall be issued unless money has been received. Letters should be sent to prospective buyers informing them of the availability of such tickets, their cost and where they may be purchased.
- 1.191 OUT-OF-COUNTY TRAVEL FOR SCHOOL BOARD EMPLOYEES PAID BY STUDENT ACTIVITY FUNDS**
- (1) To insure full accountability and to avoid audit criticism, the procedures listed below must be followed where Out-of-County Travel and other expenses by School Board Employees are paid from Student Activity Funds. These procedures will apply even if the Student Activity Fund is replenished later from travel allowances paid from budgeted funds.
 - a. When submitting an Internal Account Check Requisition for an advance or pre-payment of expenses (hotel and registration, e.g.), a copy of the leave request must be attached to the Check Requisition. Also a notation must be placed on the Check Requisition indicating that the Student Activity account has been (include

the date) or will be reimbursed by budget funds. All such Check Requisition vouchers will be held in a pending file until all receipts and, if applicable, reimbursement has been made.

- b. After the activity, all receipts must be attached to the employee yellow vendor copy of the Student Activity Check Requisition accompanied by a completed Request for Reimbursement of Out-of-County Travel Expenses form.
- c. When submitting an Internal Account Check Requisition for expenses incurred for out-of-county travel where an advance was not issued, all receipts and a completed Request for Reimbursement for Out-of-County Travel Expenses form must be attached and forwarded to the Internal Accounting Department along with a copy of the leave request.
- d. When requesting reimbursement from Budget Funds for travel expenses related to a student activity function a copy of all receipts must be attached **ALONG WITH A COPY OF THE INTERNAL ACCOUNTS CHECK REQUISITION ON WHICH REIMBURSEMENT WAS ORIGINALLY REQUESTED**. If this reimbursement from Budget Funds will be deposited to a student activity account, a notation to this effect should appear on the Request for Reimbursement for Out-of-County Travel Expenses form. The name and account number of the student activity account(s) to be credited should be included in this notation.
- e. When making a deposit to the student activity account with reimbursement funds received from a budget account, a special notation must be made on the Internal Accounts deposit report.
- f. Any pending vouchers for which reimbursement is not received within one month of the meeting date for which reimbursement is being requested will be referred to the Finance Department for follow-up action.

1.192 OUT-OF-COUNTY TRAVEL REIMBURSEMENT GUIDELINES

- (1) Out-of-County travel reimbursement requests should be made in accordance with provisions of School Board Policy No. 6Gx53-5.011, Florida Statutes, and instructions appearing on the reverse side of the Request for Reimbursement of Out-of-County Travel Expenses forms.
- (2) When traveling out-of-county without first going to his office, an employee shall compute basic mileage from the city in which he lives to the destination city on the basis of the current Department of Transportation (DOT) map.
- (3) a. Vicinity mileage reimbursement may be claimed for travel performed in picking up riders to begin an out-of-county trip if extra miles are involved. Further, vicinity mileage may be claimed for travel **REQUIRED IN THE PERFORMANCE OF OFFICIAL DUTIES IN THE CITY IN WHICH THE MEETING IS CONDUCTED**. Official duties for this purpose shall include **REQUIRED** transportation of students to and from the nearest eating facility

which is within the financial means of the students; however, OPTIONAL travel to restaurants and entertainment facilities does not qualify FOR REIMBURSEMENT.

b. VICINITY MILEAGE - INTERPRETATION

When a traveler's headquarters have been established in reasonable proximity to the primary (or central) place his business will be conducted, he may then claim VICINITY MILEAGE for travel performed in conducting official business. Of course, travel to and from the destination city will be computed on the basis of the current official DOT map.

- (4) As provided in Florida Statutes, "All mileage...when possible, shall be computed on the basis of the current map of the mileage reflected by the Department of Transportation." Therefore, any speedometer miles in excess of the mileage reflected on the Department of Transportation map which is incurred in traveling from city to city will not be allowed.
- (5) No mileage reimbursement is to be requested for travel which is not essential to the performance of an employee's duties. Unnecessary trips made for the purpose of increasing mileage reimbursement are specifically prohibited.
- (6) Requests for reimbursement of registration fees while attending a conference or convention prohibits reimbursement for any meal or lodging included in the registration fee. If either lodging or meals is provided at a state institution, reimbursement is limited to actual expenses, not to exceed the maximums established. Consequently, when claiming reimbursement for travel, appropriate reductions should be made on reimbursement requests for meals according to the current meal allowance schedule. Please note that this reduction is required whether or not the registration receipt/information discloses the fact that meals are included.
- (7) Mileage reimbursement is based to a large degree on a voluntary compliance system. Honesty and integrity are assumed to be attributes of all professional employees involved in the educational system in view of the responsibility of such employees to guide and influence young people. Therefore, evidence of deliberate falsification of travel reimbursement requests shall be grounds for dismissal of any employee found guilty of such action.
- (8) All points of origin and termination must be indicated on the reimbursement request forms.

1.193 IN-COUNTY TRAVEL REIMBURSEMENT GUIDELINES

- (1) In-County Travel Reimbursement forms must be used for all in-county travel reimbursement requests. The last copy of the form is to be retained by the preparer and the top two copies, after approval, are to be forwarded to the Internal Accounts Department for processing of payment. At the time payment is made, the second copy will be returned to the payee and any changes made in the Internal Accounts Department will be reflected on this remittance advice copy. The first (original) copy

will remain in the Internal Accounts Department.

- (2) Special attention should be given to the fact that the back side of the last copy contains the most recent reimbursement guidelines. Further, the face of the form also contains a blank space for entering the distance from the employee's home to his principal work location as requested in the guidelines. The processing instructions at the top of the form requesting typing or bold printing should be adhered to carefully in order that the forms will be legible.
- (3) Reimbursement will be made for any agreed upon rate as long as it does not exceed the limits mandated by State Statutes. (See School Board Policy 6GX53-5.011)

1.194 PROCEDURES FOR COLLECTING AND DEPOSITING FEES FOR SUMMER ENRICHMENT BAND AND COMPUTER CLASSES

- (1) All receipts shall be deposited directly in the school's Student Activity Fund bank account to Account No. 33028, Summer Enrichment Band Classes or Account No. 40088, Summer Enrichment Computer Classes. If the school does not presently have this account set up, the Internal Accounts office in the District Office should be contacted in order that the account can be set up.
- (2) All fees collected must be recorded on the standard internal accounts Report of Monies Collected forms and each student and the fee collected must be listed individually. (If a student asks for a receipt, an official receipt must be issued from the school office in accordance with customary procedure.)

1.197 FLORIDA HIGH SCHOOL ACTIVITIES ASSOCIATION BY-LAWS

The Bylaws of the Florida High School Activities Association shall be considered a part of the Internal Accounts Manual and school officials and their staff should review these Bylaws to prevent violations of these rules and to avoid any penalties.

1.198 SERVICES RENDERED

All businesses, partnerships, organizations and associations not incorporated, providing services (not tangible property) to the School Board of Polk County, Florida, its schools and student activity accounts, must supply an employer identification number before payment can be made.

Individuals must also supply their Social Security number if payment is for services rendered (See Policy 1.157).

APPENDIX A
STATE BOARD OF EDUCATION RULES - EXCERPTS

6A-1.012 WAIVER OF BID REQUIREMENTS for certain purchases. School boards shall comply with all applicable law in connection with purchases. The requirement for requesting bids from three or more sources is hereby waived as provided by law for the purchase of educational tests, textbooks and printed instructional materials, films, filmstrips, video tapes, disc or tape recordings, or similar audio-visual materials, and for library and reference books, and printed library cards where such materials are purchased directly from the producer or publisher, the owner of the copyright, an exclusive agent within the state, a governmental agency or a recognized educational institution.

General Authority 229.053(1) FS. Law Implemented 230.23(10) (i), 237.02 (2) FS History-Amended 12-17-65, 5-24-67.

6A-1.085 BASIC PRINCIPALS AND SCOPE OF INTERNAL FUND ACCOUNTING.

- (1) Monies collected and expended within a school shall be used for financing the normal program of school activities not otherwise financed, 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 it shall be a duty of the school board to 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, applicable Florida Statutes and provisions of "Financial and Program Cost Accounting and Reporting for Florida Schools" as incorporated by referring to Rule 6A-1.001, FAC.

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 may be included in internal funds of the school based upon policies adopted by school districts or as provided in "Financial and Program Cost Accounting and Reporting for Florida Schools".

- (2) When a demand deposit balance in the fund exceeds the F.D.I.C. insurance protection, additional collateral shall be provided as required by Florida Statutes.
- (3) Internal funds which are temporarily idle shall, as required by law, be invested pursuant to policies of the school board using any medium of investment legal for public funds, and may not exceed insurance protection or other legal collateral limits provided for such public funds.

6A-1.087 SCHOOL BOARD RESPONSIBLE FOR INTERNAL FUNDS. The school board shall be responsible for the administration and control of the internal funds of the district school system, and in connection therewith shall:

- (1) Adopt written policies governing the receipt and disbursement of all internal funds and for the accounting for property pursuant to Florida Statutes.
- (2) Provide for an annual audit of internal funds by a person certified by the state board of accountancy as a certified public accountant or a public accountant, or qualified internal auditing staff employed by the board. The auditor shall submit a signed, written report to the School Board covering internal funds which shall include any notations of any failure to comply with requirements of Florida Statutes, State Board rules and policies of the School Board, and commentary as to financial management and irregularities. Such audit shall be presented to the School Board while in session and filed as a part of the public record.

General Authority 229.053(1), 237.02(4) FS. Law Implemented 237.02(4), FS. History-Amended 4-11-70.

6A-1.091 PURCHASES FROM INTERNAL FUNDS. Pursuant to Florida Statutes, and regulations of the State Board of Education the requirements pertaining to purchases and securing bids on purchases made from public tax funds by the School Board shall be observed when purchases are made from internal funds, except that approval by school board of internal account vouchers for payment is not required unless otherwise specifically provided for by school board rule. The school board may by rule place more strict requirements pertaining to purchases from internal funds than is required by the general or any special law relating to purchases from tax funds. The board may delegate by rule to such individuals as it may deem appropriate the making of such purchases from internal funds and the securing of quotations and awarding of contracts. Insofar as possible, purchases of the same or a similar nature to be used in more than one (1) school should be combined and purchased only after approval by the school board.

Purchases made from funds handled in trust for individuals such as purchases of class jewelry, school annuals, cards and invitations, insignia, caps and gowns, etc. shall be exempt from the foregoing requirements relative to purchases; however, all such funds shall be deposited in the internal funds and shall be subject to the regular individual school audit.

General Authority 229.053(1), 237.02(4) FS. Law Implemented 237.02(4), FS. History-Amended 2-20-64, 6-20-64, 5-24-67, 8-9-68. Repromulgated 12-5-74.

APPENDIX B SUPPLIES AND EQUIPMENT - CRITERIA

In this section some guides are provided for the solution of the everpresent problem in financial accounting - distinguishing between supplies and equipment. These guides consist of criteria for classifying an item as supply and criteria for classifying an item as equipment. Equipment built-on or fixed to the building or grounds are considered a part of the building or land improvement, and are to be charged to those respective accounts.

CRITERIA FOR SUPPLY ITEMS

A supply item is any article or a material which meets any **ONE** or more of the following conditions:

1. It is consumed in use.
2. It loses its original shape or appearance with use.
3. It is expendable, that is, if the article is damaged or some of its parts are lost or worn out, it is usually more feasible to replace it with an entirely new unit rather than repair it.
4. It is an inexpensive item, having characteristics of equipment, whose small unit cost makes it advisable to capitalize the item.
5. It loses its identity through incorporation into a different or more complex unit or substance.

CRITERIA FOR EQUIPMENT ITEMS

An equipment item is a material unit which meets all of the following conditions:

1. It retains its original shape and appearance with use.
2. It is nonexpendable, that is usually more feasible to repair it rather than replace it with an entirely new unit.
3. It represents an investment of money which makes it feasible and advisable to capitalize the item.
4. It does not lose its identity through incorporation into a different or more complex unit or substance.

Criterion number 4 is very important, especially if capital outlay expenditures are to be depreciated, in memorandum accounting, to arrive at equipment use cost.

APPENDIX C
ADMINISTRATIVE PROCEDURES
FOR HANDLING SHORTAGES IN SCHOOL FUNDS

1. All funds collected from students are held in trust to be used for the specific purposes collected. Other funds such as athletic gate receipts are collected and held in trust for purposes established by the Board. The employee responsible for said funds is a trustee of those funds and has established a fiduciary relationship with the student.
2. From time-to-time shortages do appear in fund balances. Said shortages are classified by amount as follows:
 - A. Fund shortages in the amount of Five Thousand Dollars (\$5,000.00) or less;
 - B. Fund shortages exceeding the amount of Five Thousand Dollars (\$5,000.00);
3. A Review Committee composed of the Internal Audit manager or his/her designee, the director of employee relations or his/her designee and the Assistant Superintendent for Human Resource Services or his designee shall review all reported shortages.
4. Upon the report of a fund shortage, Internal Audit services shall make a complete investigation to determine the amount of shortage, the purpose of the fund, the name of the employees responsible for the loss of funds, and whether or not there is apparent wrongful intent.
5. After the investigation, the Review Committee will convene for the purpose of reviewing the Internal Auditor's investigation. If the amount of the fund shortage is Five Thousand Dollars (\$5,000.00) or less, the committee shall report this finding to the superintendent with a recommendation for appropriate action.
6. In all cases where the committee reviews a report and the fund shortages are in excess of Five Thousand Dollars (\$5,000.00), the report shall be forwarded to the State Attorney's Office, with the Superintendent being informed and a copy of said report being placed in the personnel file of the employee involved. No determination by the State Attorney's Office shall limit the actions that may be taken on behalf of the school board under this policy.
7. In all cases where restitution is justified, said restitution shall be made within a one (1) year period from the date of the report.
8. The failure of an employee to make restitution shall be pursued to the extent the law allows.
9. Employee theft or mishandling of funds shall be deemed a serious misconduct for purposes of disciplinary action under the applicable collective bargaining agreements or board policy.

The above procedures should be complied within a consistent manner regardless of the employee

involved.

Approved by Board 5-30-06

APPENDIX D
GUIDELINES AND PROCEDURES FOR
IMPLEMENTATION OF SCHOOL BOARD POLICY
6Gx53-8.004, FUND RAISING ACTIVITIES/
CHARITABLE DRIVES

A. INTRODUCTION:

1. Fund raising is not considered an integral part of the educational process. When it is deemed appropriate by the principal that the raising of funds is required to meet a specific objective, these procedural guidelines should be used. Principals have authority and responsibility for the conduct of student financial activities in accordance with established policies, rules and procedures.
2. The guidelines and procedures set forth herein are in compliance with existing Statutes, State Board Rules, and Polk County School Board Rules and are to be used by principals in establishing, administering and controlling fund raising activities. Principals, concerned staff and sponsors/officers of organizations conducting fund raising activities should become familiar with these guidelines and procedures. A thorough knowledge and understanding of these procedural guidelines should result in economy of time and effort by each individual concerned and accountability for revenues can be more easily and accurately accomplished.

B. GENERAL

1. Although not all inclusive, a fund raising activity is an activity which raises funds through dues, concessions, dances, parties, carnivals, product sales, admissions or other activity. School Stores are exempt because they are considered service-oriented rather than profit-oriented.
2. Each fund raising activity shall be planned to finance a specified objective. The specific objective should be meaningful and in relation to the mission of the school. A fund raising activity for no purpose but to raise funds is to be avoided.
3. The principal shall control the fund raising activities conducted by the school, by any group within, connected with, or in the name of the school, and assure that the purposes are worthwhile. Prior approval for all fund raising activities must be obtained from the principal. (See attached Form 00828 FUND RAISING ACTIVITY APPROVAL FORM.)
4. Student participation in fund raising activities shall not be in conflict with the program as administered by the School Board.
5. The objective of fund raising activities by the school, by any group within, connected with, or in the name of the school shall not conflict with programs as administered by the School Board.
6. Raffles, "Bingo," "Cake-walks" and other activities of chance shall not be conducted for

school connected activities

7. Fund raising activities for which students are charged an admission shall not be presented during school hours.
 8. When any school organization or group is involved in a fund raising activity or any function exposing the School Board to extraordinary liability (e.g. carnivals, etc.), approval must be obtained in advance from the Superintendent or designee. (See School Board Policy 6Gx53-6.007 (II) community use of school facilities.)
 9. Collections for all school sponsored fund raising activities must be deposited in the internal fund, and all transactions in connection with the activity conducted in accordance with School Board rules.
 10. A FINANCIAL REPORT FOR FUND RAISING ACTIVITY (see attached Form 00829) shall be filed with the principal's office within 10 days after the close of each fund raising activity. Those organizations having repetitive/seasonal activities (e.g. concessions during football/basketball seasons) may consolidate their financial data and submit Form 00829 within 10 days from the date of the last game of each sport season. To accommodate collection of data for this report, a separate account for the activity may be established. Support Groups and Booster Clubs are exceptions to the requirement of submitting a Financial Report (Form 00829) at the end of each activity. However, Forms 00829 from these organizations are recommended and encouraged. Charitable drives are exempt from the above.
 11. In middle/high schools fund raising activities involving the sale of foods, confections, bakery products, orange juice, etc., to students during the hours from 12:01 a.m. until one (1) hour following the close of the last lunch period is prohibited, except sales through the school cafeteria. Fund raising activities involving the sale of foods in elementary school is prohibited during the day.
 12. Vending machines may be installed in schools only as approved by the School Board and upon the recommendation of the Superintendent, and shall be located so as not to compete with or hinder the School Food Service Program.
 13. The sale of candy and non-nutritional items is to be used only as a last resort.
- C. SECONDARY SCHOOLS (SCHOOLS ENCOMPASSING GRADE SEVEN OR HIGHER):
1. Student participation in charitable drives shall be limited to voluntary participation of clubs and organizations in secondary schools.
 2. Fund raising projects may be used by classes, clubs and organizations of secondary schools to finance necessary operating revenue or to finance special projects as approved by the principal and within the guidelines for fund raising. (Section B)
 3. School personnel are not to be used for money collection during normal duty hours by outside support groups.

D. ELEMENTARY SCHOOLS (SCHOOLS WITH HIGHEST GRADE SIX):

1. Charitable drives are not considered a part of the school program for student participation in elementary schools.
2. Fund raising on a smaller scale is considered a part of the elementary school program and is allowed for school sponsored book fairs, school pictures, school stores, and economic education projects; or other activities approved by the Principal.
3. Fund raising is permitted by the elementary schools PTA's, PTO's, and other parent/teacher organizations to obtain necessary operating revenue or to finance special projects as approved by the principal.
4. Elementary students are not to be used for door-to-door solicitation at any time.
5. School personnel are not to be used for money collection during normal duty hours except for those activities permitted under D.2.

E. SUPPORT GROUPS/BOOSTER CLUBS

1. All support groups and booster clubs that operate in the name of the school are required to operate according to relevant policies and procedures outlined herein. All fund raising activities by support groups/booster clubs are to be approved in advance by the principal using Form 00828, FUND RAISING ACTIVITY APPROVAL FORM.
2. All support groups and booster organizations connected with or operating in the name of the school shall be accountable to the School Board. An ANNUAL FINANCIAL REPORT (see attached Form 00830) for each school year, reflecting beginning fund balances, receipts, expenditures, and ending fund balances, shall be filed with the Assistant Superintendent - Business Services by all such organizations by August 1, after the end of each school year. All such organizations may be subject to an audit by the School Board's Internal Auditor.
3. All support and booster organizations are responsible for obtaining their own state sales tax exemption certificate and Federal Identification number, and may not use those of the School Board. Information on and forms for reporting the State of Florida sales and use tax may be obtained by calling their Lakeland office at 863-499-2260, or by visiting that office at 2305 Florida Avenue. Information on the U.S. Government (Internal Revenue Service) (IRS) Federal Identification Number may be obtained by calling 1-800-829-3676, or by visiting the Lakeland IRS office at 124 S. Tennessee Avenue.

F. NEED FOR AUDIT:

1. The principal, upon learning of/suspecting irregularities involving fund raising activities/charitable drives may request an audit of any such activities/drives by the school, by any group within, connected with or operating in the name of the school.
2. For this purpose a REQUEST FOR AUDIT (see attached Form 00831) may be prepared

and submitted by the principal to the School Board Internal Auditor. Confidentiality will be observed.

G. ISSUANCE OF GUIDELINES AND PROCEDURES TO FUND RAISING ACTIVITIES/CHARITABLE DRIVES

1. A copy of these guidelines and procedures will be given by the principal to each appropriate organization within the school's jurisdiction.
2. At the beginning of each school year the responsible organizational officer should ascertain the current status of these guidelines and procedures and, if necessary, obtain an updated copy for compliance.

SCHOOL BOARD OF POLK COUNTY, FLORIDA
FUND RAISING ACTIVITY APPROVAL FORM

Form 00828

MUST BE APPROVED BEFORE ACTIVITY BEGINS

1. Name of Organization _____
2. Name of Sponsor _____
3. Purpose(s) of activity (Indicate specifically what the funds will be used for and how the activity relates to the goal of the school and organization.) _____

4. Proposed date(s) of activity _____
5. Location of activity _____
6. Description of product(s) to be sold and the guarantees, if applicable

7. (a) Projected gross income from sales \$ _____
(b) Projected profits \$ _____
8. Location where will be deposited. Give account number for Internal Accounts (I.A.) funds or bank and account number if not I.A.

9. Name and address of vendor (if applicable) _____

10. Name of person(s) who will be accountable for the activity. (Accountability involves collection and deposit of funds, welfare of students, insurance compliance, completing end of activity FINANCIAL REPORT FOR FUND RAISING ACTIVITY (Form 00828), etc.) (School personnel are not to be used for money collection during normal duty hours by outside support groups.)

I request/recommend approval of this fund raising activity and have read and understand the policies and guidelines for fund raising.

Sponsor's Signature Date Principal's Approval Signature Date

Distribution

1. District Office (with Purchase Order, if applicable.) (Note If an Internal Accounts Purchase Order(s) Form 2884 Rev. 3/88) is used, copy 1 of this Form (00828) must accompany it.
2. School Office
3. Sponsor copy approval
4. Sponsor copy at time of submittal

SCHOOL BOARD OF POLK COUNTY, FLORIDA
FINANCIAL REPORT FOR
FUND RAISING ACTIVITY

Form 00829

Name of Organization _____

Description of Fund Raising Activity _____

Date(s) of Activity _____

TO BE COMPLETED AND SUBMITTED TO THE PRINCIPAL WITHIN TEN (10) SCHOOL DAYS

AFTER CLOSE OF THE FUND RAISING ACTIVITY.

1. Product/Service _____

2. Vendor _____ Purchase Order No. _____

3. Original Amount Ordered (from invoice) \$ _____

4. Deduct cost of returned merchandise _____

5. Net cost of merchandise for sale (Line 3 less line 4) \$ _____

6. Resale value of merchandise \$ _____

7. Funds collected and deposited (Per deposit tickets) _____

8. Overage or (shortage) (Line 6 less Line 7) \$ _____

9. Explanation of overage or (shortage) _____

10. Comparison of Results to Goal

a. Collections (Line 7, above) \$ _____

b. Less Cost of Merchandise (Line 5, above) _____

c. Profit (Line 10a less Line 10b) \$ _____

d. Projected profit (Line 7b, Form 00828) _____

e. Difference of actual to planned
(Line 10c less Line 10d) \$ _____

f. Comments regarding the results of this activity _____

Sponsor's Signature

Date

Principal's Approval Signature

Date

Distribution

1. School Office

2. Sponsor approved copy

3. Sponsor of submittal

00830

SCHOOL BOARD OF POLK COUNTY, FLORIDA

Form

ANNUAL FINANCIAL REPORT

For the Year Ended _____

Name of Organization

Name of School

TO Assistant Superintendent, Business Services
School Board of Polk County
P.O. Box 391
Bartow, FL 33831

1. Fund Balance Beginning of School Year \$ _____

2. Add Receipts During Year

a. Concessions \$ _____

b. Fund Raising Activities _____

c. Donations _____

d. Other _____

Total Receipts \$ _____

3. Less Expenditures during Year

a. Concessions _____

b. Fund Raising Activities _____

c. Donations _____

(1) Cash \$ _____

(2) Equipment _____

d. Other _____

Total Expenditures \$ _____

4. Fund Balance End of School Year \$ _____

I certify that to the best of my knowledge and belief this report reflects the true and accurate financial activities and year-end status of this organization.

President's Signature Date Treasurer's Signature Date

NOTE: A SUBSTITUTE FINANCIAL STATEMENT MAY BE ATTACHED AND REPORTED
HEREON BY TOTALS ONLY.

COPY TO SCHOOL PRINCIPAL

SCHOOL BOARD OF POLK COUNTY, FLORIDA

Form 00831

REQUEST FOR AUDIT

To Internal Auditor, School Board
P.O. Box 391
Bartow, FL 33831

From Principal's Name School

Subject Request for Audit of Name of Organization

Reason for Request

Approximate date irregularities were noted
Approximate amount and type of assets (e.g. cash, merchandise, tickets, property, etc.) involved

Names and telephone numbers of organization's officers to contact for records, interviews, etc.

Table with 3 columns: Officers, Name, Tele. No. Rows include President, 1st V.P., 2nd V.P., Secretary, Treasurer.

Names and telephone numbers of other persons knowledgeable of the incident

Principal's Signature Date