

St. Lucie

PUBLIC SCHOOLS



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# Intro to SLCSD Bookkeeper/Secretary Review

[www.stlucieschools.org](http://www.stlucieschools.org)

Board Members

Dr. Donna Mills, Chairman

Kathryn Hensley, Vice Chairman

Debbie Hawley

Carol A. Hilson

Troy Ingersoll

Superintendent

E. Wayne Gent

# School Bookkeeper

## Important Tasks

- Follow financial procedures and Internal Account Compliance.
- Process and keep internal money secure.
- Pay and process all invoices and purchase orders in a timely manner.
- Place requisitions for Purchase Orders and receive and disburse merchandise.
- Track expenditures for budgeting purposes.

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# School Bookkeeper

## Important Tasks

- Post p-card charges in ESP. Track charges.
- Print invoice, approve and scan to SLCSB for Payment in timely manner.
- Process all charges posted to P- card or Budget.
- Keep principal informed of overall financial conditions.
- Important: The **PRINCIPAL** directs how school funds are spent.
- Other Duties as assigned.

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# “Lingo”

- **SLCSD**– St. Lucie County School District
- **District Funds** – Funds received from county, state, federal, and private grant sources, budgeted and paid out by the county
- **Cost Strip**– Used to appropriate and designate COUNTY FUNDS monitored by Budget Services
  - Example: 1000 E 5100 5100 0554 10100
- **Center or Facility** – Local School Center number.
- **Chart of accounts** – Used for local school funds
- **Skyward Web – Database** that contains all of your financial information

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# Rules

## Where do our rules come from

- State Constitution
- Florida Statutes
- SBE Rules
- District School Board Rules

### **RED BOOK:**

- Financial & Program Cost Accounting & Reporting for Florida Schools

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# Pots of Money

## COUNTY FUNDS



- Managed by Finance
- Maintained in SLCSB checking account
- Source of County funds
  - ❖ County
  - ❖ State
  - ❖ Federal
  - ❖ Private Grants

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# Pots of Money

## TITLE I FUNDS



- Managed by Title I Department
- Maintained in SLCSB checking account
- All expenditures using Title I funds must be pre-approved by Title I

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# Pots of Money

## LOCAL SCHOOL FUNDS



- Maintained in each school's Internal checking account.
- Funds counted, deposit prepared and dropped in safe by school Secretary or Bookkeeper
- Source of Local School funds
  - ❖ Field trips (Students)
  - ❖ Donations
  - ❖ Fundraisers
  - Grants and Special events

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# Local School Funds

**Pay for:** Note: Don't pay a bill just because you receive an invoice.

- Field trip expenses
- Fundraisers
- Refunds for above
- Internal Expenses
- **ALL** expenditures must be **pre-approved** by the school Principal.

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# Local School Fund Deposits

- Daily collections and receipting of funds.
- Funds should not be left in classrooms overnight.
- Deposited Within 24 hours of collection.
- Follow the procedures.
- Get to know your backup bookkeeper.

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# Purchasing Contracts

- A contract (and purchase order) must ALWAYS be completed and approved BEFORE services are rendered!
- Only the Superintendent or Coordinator of Business Services can sign a contract and it must be in writing.
- Contracts must comply with State of Florida and St Lucie County School District accounting and purchasing policies and procedures.
- **A Purchase order is valid only if signed by the Coordinator of Business Services.**

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# Contracts (part 2)

- Competitive bids are listed on the Purchasing website. Schools may use any contracts on the site <http://www.stlucie.k12.fl.us/purch/open-contracts/>
- Purchases must be made accordance with the following guidelines:
  - Up to \$8,000 – good business practice
  - \$8,000 - \$49,000 – 3 written quotes
  - \$50,000 and up – formal sealed bid
  - More info on guidelines here: <http://www.stlucie.k12.fl.us/pdf/departments/purchasing/PurchasingGuidelines.pdf>

# PO Requisitions

- Schools enter their requisitions, Principal approves (then it goes to Purchasing for approval and processing).
  - Requisitions must include line item detail (do not reference an attachment).
- Capital items (assets over \$1,000) must use the YDA requisition layout
- Review open purchase order report monthly. Identify old or completed PO's that should be closed.
- Send requests to close POs to Pam Brown ([pamela.brown@stlucieschools.org](mailto:pamela.brown@stlucieschools.org))

# E-Commerce PO Requisitions

- Click “Add from online catalog” in requisition screen.
- Allows users to shop from the vendors’ website.
- All information is automatically transferred into Skyward including pricing.
- PO is transmitted electronically to vendor.

# Field Trips

- Refer Field Trip Coordinator to the Field Trip and Extracurricular Activities Guideline and Procedures Manual.
- Receipt the money and pay the expenses per Internal Procedures.

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# Stipends

- Utilize the Applicable Rates of Pay worksheet.
- Request a Purchase Order prior to Additional Hours being requested.
- Always have a time sheet completed for each time an employee is working additional hours.



# To Sum It Up !

- Ask questions!
- Be Organized!
- DISCUSSION??

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