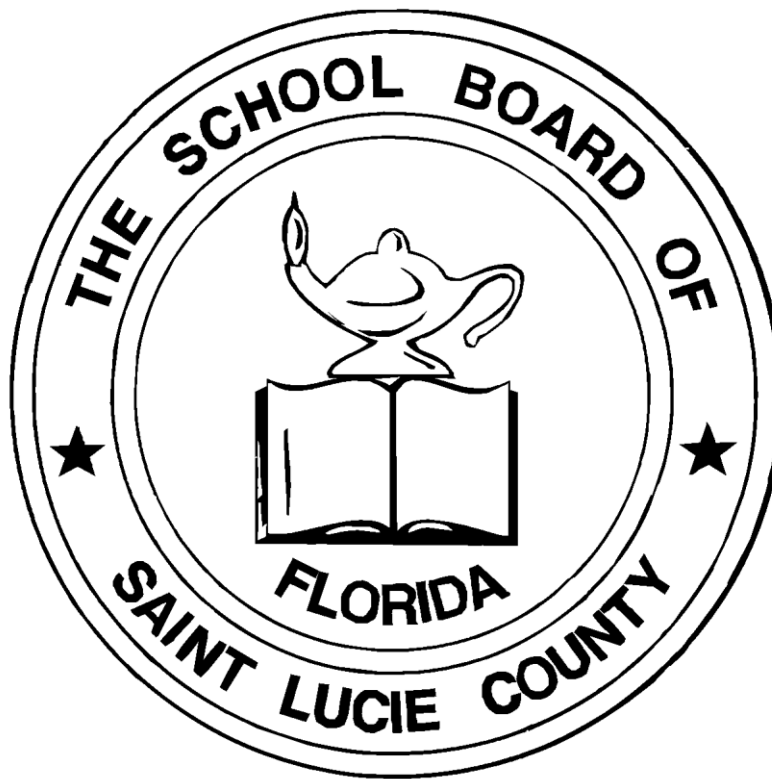


St. Lucie County School Board

A Principal's Manual for Internal Accounting



The Financial and Program Cost Accounting and Reporting for Florida Schools “*Redbook*” requires that financial transactions of school organizations be accounted for in the school internal accounts and that all funds handled by school board employees during normal working hours be included in and become part of the internal funds of the school unless accounted for in the district level accounting system. *Collecting and expending of school internal account funds shall be in accordance with the Florida Constitution, Florida Statutes, State Board of Education rules, and school board rules. Sound business practices should be observed in all transactions. (Redbook Chapter 8, Section I, 8)* Although it is generally recognized that no instruction manual can be comprehensive enough to cover all aspects of the daily routine, this manual serves as a foundation for recording school internal account transactions. For circumstances not covered herein, please contact:

Business Services
772-429-3970

This manual was first approved by the St. Lucie County School Board on January 23, 2007.

The latest updated manual was Board approved on August 14, 2012.

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Signatures

Important

The use of signature stamps are prohibited on internal account documents. All signatures must be original and must be dated on all documents and reports.

All signatures must be dated by the person who signed the document on the date they signed.

Adding an Account

1. First determine the account number to be added. All internal account numbers begin with “8”.
2. The second number in an account number is determined by the purpose and type of account, using *Redbook Chapter 8, Section IV, 8-11* for guidance.
 - a. For example, a trust account number would begin with “86” (86xxx). In addition, there are account numbers reserved for specific purposes, as follows:

Project Number	Project Description		Project Number	Project Description
81020	Baseball		81282	Volleyball, Varsity
81040	Basketball		81300	Wrestling
81041	Basketball, Boys		81995	Athletic Officials
81042	Basketball, Girls		81996	General Athletic Operations
81043	Basketball, JV		81997	District Reimbursement
81060	Bowling		81998	Athlete Processing Fees
81080	Cheerleaders		81999	Athletic Gate Receipts
81081	Cheerleaders, JV		82020	Band
81082	Cheerleaders, Varsity		82040	Chorus
81100	Cross Country		82060	Music
81120	Football		84020	National Honor Society
81121	Football, Varsity		84040	National Jr. Honor Society
81140	Golf		84060	Safety Patrol
81141	Golf, Boys		84080	Student Council
81142	Golf, Girls		85020	Guidance
81180	Soccer		85040	Library
81181	Soccer, Boys		85060	Newspaper
81182	Soccer, Girls		85080	Yearbook
81184	Soccer, JV Girls		86020	Lost Textbooks
81200	Softball		86040	PTO
81220	Swimming		86060	Stale Dated Checks
81240	Tennis		86080	United Way
81241	Tennis, Boys		86099	QZAB
81242	Tennis, Girls		87001	General Misc
81260	Track		87020	Pictures
81261	Track, Boys		87040	School Store
81262	Track, Girls		87060	Sunshine
81280	Volleyball		87080	Vending, Faculty/Staff
81281	Volleyball, JV		87100	Vending, Student

Adding an Account (continued)

3. After the account number to be added has been determined, on Skyward go to **SBAA, Chart of Accounts**. Select **Add Account**.
 - a. Highlight the line where you will be adding the account
 - i. For example if you are adding an 86xxx account you will highlight an 86xxx account as shown below:

Chart of Accounts with Detail Descriptions for Entity: 0391 (Fiscal Year 2014-2015)
Sequence: Regular account sequence

Account Number	Fund	T	Func	Obj	Fac	Proj	Sub	Prog	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
8910L2290	0000	0391	86045	00000	00000				0.00	0.00	0.00	0.0
8910L2290	0000	0391	86046	00000	00000				0.00	0.00	0.00	0.0
8910L2290	0000	0391	86057	00000	00000				-70.85	326.85	256.00	0.0
8910L2290	0000	0391	86058	00000	00000				0.00	0.00	0.00	0.0
8910L2290	0000	0391	86059	00000	00000				-35.00	0.00	0.00	-35.0
8910L2290	0000	0391	86060	00000	00000				0.00	0.00	0.00	0.0
8910L2290	0000	0391	86061	00000	00000				0.00	0.00	0.00	0.0
8910L2290	0000	0391	86062	00000	00000				0.00	0.00	0.00	0.0
8910L2290	0000	0391	86063	00000	00000				0.00	0.00	0.00	0.0
8910L2290	0000	0391	86064	00000	00000				0.00	0.00	0.00	0.0
8910L2290	0000	0391	86065	00000	00000				0.00	0.00	0.00	0.0
8910L2290	0000	0391	86066	00000	00000				0.00	0.00	0.00	0.0
8910L2290	0000	0391	86067	00000	00000				0.00	367.00	367.00	0.0

4. Select **Liability Account** and **Next**.

Account Type

What kind of Account will this be?:

- ☐ Asset Account
- ☒ Liability Account
- ☐ Equity Account
- ☐ Revenue Account
- ☐ Expense Account

Next

Back

Adding an Account (continued)

5. Verify that the type is “L”.
 - a. Function should be **2290-Do not change this Function.**
 - b. Type the account number in the **Project** field.
 - i. Use the Account Number listed on the List of Accounts on Page 3 or add the next available account as needed.
 - c. Type the account title in the **Acct Level Desc** field.
 - i. Then select **Save**.

https://myportal.stlucie.k12.fl.us:447/?isPopup=true - Account - Entity 0241 - WF\AC\CO - 7139 - Windows Internet Explorer

Account

Account Number Dimensions

* Fund: 8910 SCHOOL INTERNAL ACCOUNTS

* Type: L Liability

* Function: 2290 Internal Accounts Payable

* Object: 0000

* Facility: 0241 FLORESTA ELEMENTARY

* Project: 86115

* Subproject: 00000

* Program: 00000

Characteristics for Account Number

Account Status: ☒ Active ☐ Inactive

PO Disc:

AC Disc:

Level 3:

Category:

Acct Quick Key:

Acct Level Desc: Science Grant

Offset Closing Acct:

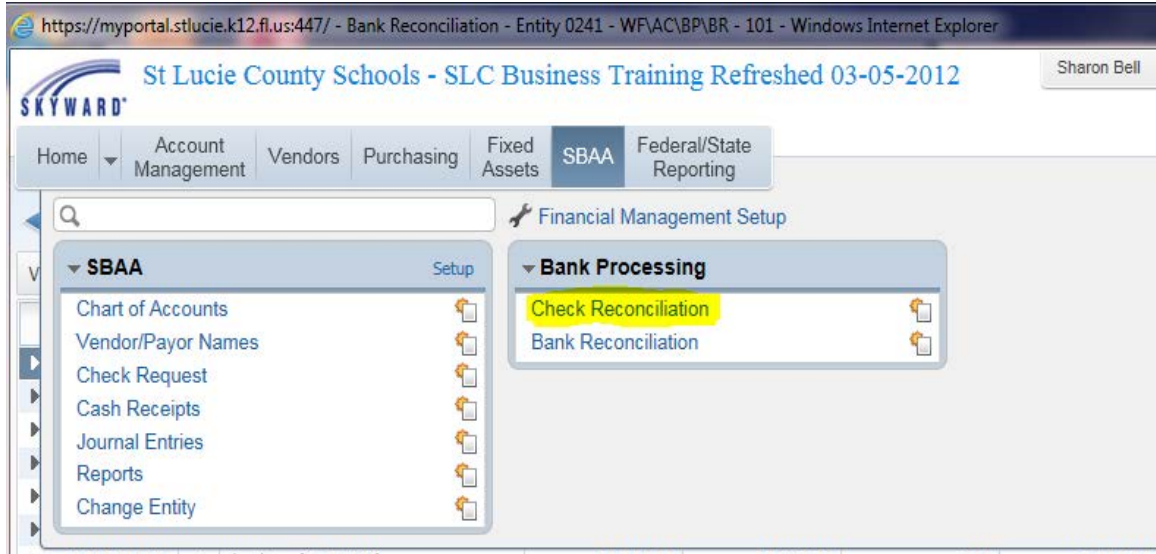
Save

Back

Asterisk (*) denotes a required field

Bank Reconciliation Steps

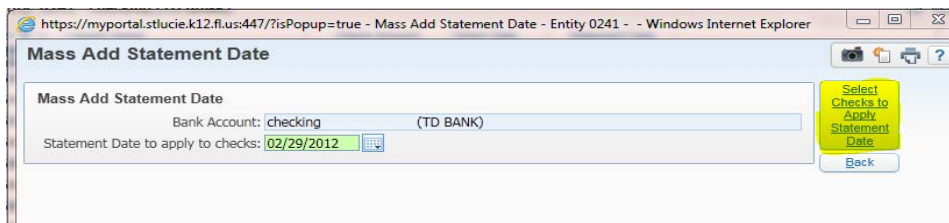
1. Obtain the bank statement from the Bank.
2. On Skyward, select **SBAA, Check Reconciliation**.



3. Select **Mass Add Statement Date**.



4. Change the date to the last date of the month being reconciled. Then select **Select Checks to Apply Statement Date**.



Bank Reconciliation Steps (continued)

- Place a check mark beside each check that has cleared the bank in the month being reconciled. Then select **Save**.

https://myportal.stlucie.k12.fl.us:447/?isPopup=true - Select Checks to Apply Statement Date - - Windows Internet Explorer

Select Checks to Apply Statement Date

Checks for checking (TD BANK)

Select	Check Number	Check Amount	Vendor Name	Check Date
☐	000006949	325.00	SAM'S CLUB	02/02/2012
☐	000006950	75.00	SAM'S CLUB	02/02/2012
☒	000006951	20.97	OFFICE DEPOT	02/02/2012
☐	000006952	96.90	TOY DEPOT	02/02/2012
☐	000006953	49.42	STAPLES	02/02/2012
☒	000006954	200.00	ST. LUCIE COUNTY EDUCATION FOU	02/02/2012
☐	000006955	52.98	INSECT LORE PRODUCTS	02/02/2012
☒	000006956	451.25	ORIENTAL TRADING CO	02/02/2012
☐	000006957	218.00	PERIPOLE BERGERAULT	02/02/2012
☐	000006958	69.90	RHYTHM BAND INSTRUMENTS	02/02/2012

Buttons: Save, Back, Select All Checks, Unselect All Checks

- Select **SBAA, Bank Reconciliation**.

https://myportal.stlucie.k12.fl.us:447/ - Check Reconciliation - Entity 0241 - WF\AC\BP\CK - 71 - Windows Internet Explorer

St Lucie County Schools - SLC Business Training Refreshed 03-05-2012

Sharon Bell Account

Home Account Management Vendors Purchasing Fixed Assets **SBAA** Federal/State Reporting

Financial Management Setup

SBAA Setup

- Chart of Accounts
- Vendor/Payor Names
- Check Request
- Cash Receipts
- Journal Entries
- Reports
- Change Entity

Bank Processing

- Check Reconciliation
- Bank Reconciliation**

- Select **Add**.

https://myportal.stlucie.k12.fl.us:447/ - Bank Reconciliation - Entity 0241 - WF\AC\BP\BR - 101 - Windows Internet Explorer

St Lucie County Schools - SLC Business Training Refreshed 03-05-2012

Sharon Bell Account Preferences Exit

Home Account Management Vendors Purchasing Fixed Assets **SBAA** Federal/State Reporting

Bank Reconciliation

Views: General Filters: *Skyward Default

Bank Statement Closing Date	R	Bank	Statement Balance	Adjusted Bank Statement Balance	Variance	Beginning Cash Balance	Month End Balance
01/31/2012	Y	checking (TD BANK)	51,682.38	51,632.38	0.00	48,113.03	51,632.38
12/31/2011	Y	checking (TD BANK)	49,423.05	48,113.03	0.00	45,283.19	48,113.03
11/30/2011	Y	checking (TD BANK)	43,574.02	45,283.19	0.00	34,558.80	45,283.19
10/31/2011	Y	checking (TD BANK)	32,460.03	34,558.80	0.00	33,282.08	34,558.80
09/30/2011	Y	checking (TD BANK)	33,599.48	33,282.08	0.00	28,877.08	33,282.08
08/31/2011	Y	checking (TD BANK)	30,475.28	28,877.08	0.00	28,440.92	28,877.08
07/31/2011	Y	checking (TD BANK)	28,856.23	28,440.92	0.00	27,330.78	28,440.92

Buttons: Print, Add, View, Delete, Notes, Attach

Bank Reconciliation Steps (continued)

8. Enter the Statement Date (Which usually is the last date of the month being reconciled) and the ending balance as shown on the bank statement. Then select **Continue**.
9. Next select **Calculate Amounts**.

Bank Reconciliation Parameters

* Bank Statement Closing Date: 02/29/2012 Wednesday

* Bank: checking (TD BANK)

* Cash Account: 8910A1119 0000 0241 00000 00000 00000

* Bank Balance Shown on bank statement: 45,123.45

Asterisk (*) denotes a required field

Bank Reconciliation

Bank Statement Closing Date: 02/29/2012

Bank: checking (TD BANK)

Cash Account: 8910A1119 0000 0241 00000 00000 00000

Reconciled: no Reconciled By:

Process	Start Time	End Time	Status
Calculate Beginning Balance			
Calculate Checks			
Calculate Deposits			
Calculate Journal Entries			

Calculate Amounts

10. When the variance is zero, select **Reconcile**. Then select **OK**.

Bank Reconciliation

Bank Statement Closing Date: 02/29/2012

Bank: checking (TD BANK)

Cash Account: 8910A1119 0000 0241 00000 00000 00000

Reconciled: no Reconciled By:

Reconcile your Bank Statement Balance

Bank Balance shown on this Bank Statement: 45,123.45

Items Not Listed on this Statement

Less Checks: 2,284.43

Plus Cash Receipt Deposits: 0.00

Plus Fee Management Deposits: 0.00

Plus Journal Entry Transactions: 0.00

Subtotal of Skyward Transactions not on Statement

Less Manual Adjustments

Adjusted Bank Statement Balance

SBA Ending Cash Balance as of 02/29/2012

Previous Month Ending Balance

Items from Skyward Transactions

Less Checks

Plus Cash Receipt Deposits

Plus Fee Management Deposits

Plus Journal Entry Transactions: 1.14

Subtotal of Skyward Transactions: -1,152.96

Month End Balance: 50,479.42

Variance: 0.00

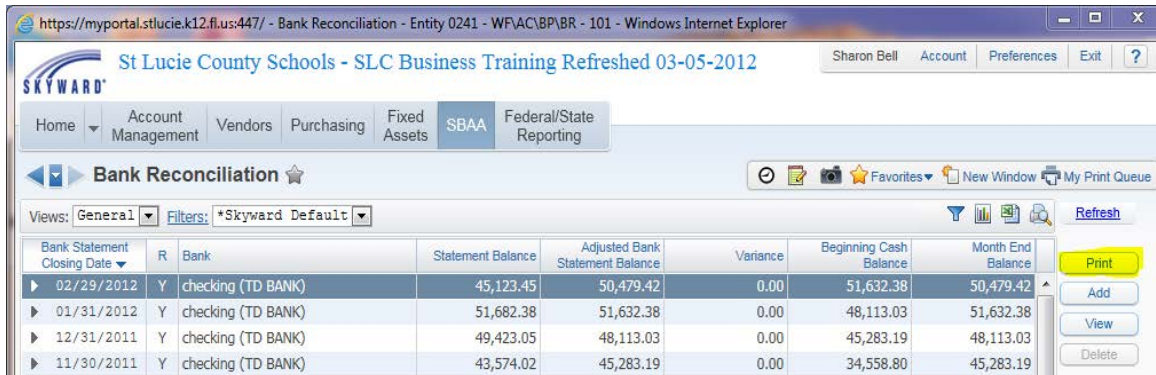
Message from webpage

Are you sure you want to flag this month as reconciled? Once the month is reconciled and changes are saved, you will not be able to modify this month's information.

OK Cancel

Bank Reconciliation Steps (continued)

11. Select the file for the month being reconciled and select **Print**.



https://myportal.stlucie.k12.fl.us:447/ - Bank Reconciliation - Entity 0241 - WFAC\BP\BR - 101 - Windows Internet Explorer

St Lucie County Schools - SLC Business Training Refreshed 03-05-2012

Sharon Bell Account Preferences Exit ?

Home Account Management Vendors Purchasing Fixed Assets **SBAA** Federal/State Reporting

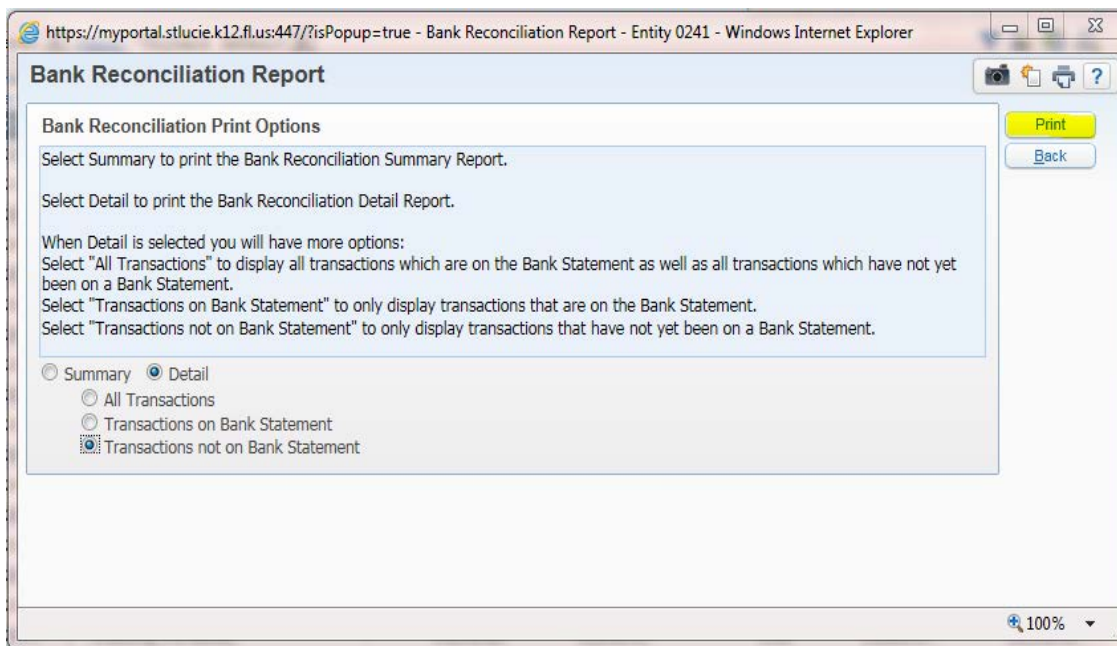
Bank Reconciliation

Views: General Filters: *Skyward Default Refresh

Bank Statement Closing Date	R	Bank	Statement Balance	Adjusted Bank Statement Balance	Variance	Beginning Cash Balance	Month End Balance
02/29/2012	Y	checking (TD BANK)	45,123.45	50,479.42	0.00	51,632.38	50,479.42
01/31/2012	Y	checking (TD BANK)	51,682.38	51,632.38	0.00	48,113.03	51,632.38
12/31/2011	Y	checking (TD BANK)	49,423.05	48,113.03	0.00	45,283.19	48,113.03
11/30/2011	Y	checking (TD BANK)	43,574.02	45,283.19	0.00	34,558.80	45,283.19

Print Add View Delete

12. Select **Detail, Transactions not on Bank Statement** and **Print**.



https://myportal.stlucie.k12.fl.us:447/?isPopup=true - Bank Reconciliation Report - Entity 0241 - Windows Internet Explorer

Bank Reconciliation Report

Bank Reconciliation Print Options

Select Summary to print the Bank Reconciliation Summary Report.

Select Detail to print the Bank Reconciliation Detail Report.

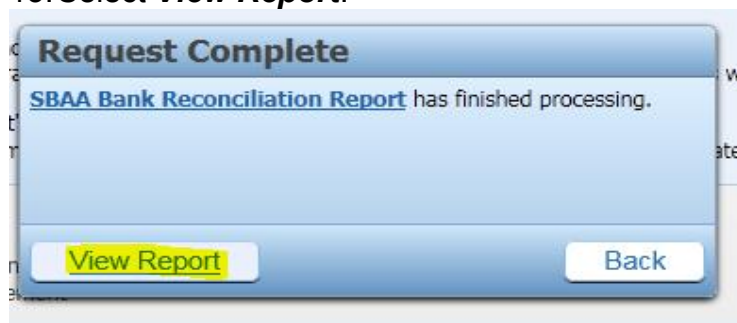
When Detail is selected you will have more options:
 Select "All Transactions" to display all transactions which are on the Bank Statement as well as all transactions which have not yet been on a Bank Statement.
 Select "Transactions on Bank Statement" to only display transactions that are on the Bank Statement.
 Select "Transactions not on Bank Statement" to only display transactions that have not yet been on a Bank Statement.

☐ Summary ☒ Detail

☐ All Transactions
☐ Transactions on Bank Statement
☒ Transactions not on Bank Statement

Print Back

13. Select **View Report**.



Request Complete

SBAA Bank Reconciliation Report has finished processing.

View Report Back

Bank Reconciliation Steps (continued)

14. A pdf file will open. Print the bank reconciliation report on paper.
15. Sign and date and have the principal sign and date.
16. The principal is required to sign and date the bank reconciliation report.

This review and signature cannot be delegated.

17. Attach a copy of this report along with a copy of the bank statement and principal's report. For more information, see *Monthly Report Submission*.

https://myportal.stlucie.k12.fl.us:447/scripts/wsisa.dll/WService=wsFinTrain/qdirconfig002.p?de - Windows Internet Explorer

3sbrpt13.p 00-2 04.12.02.00.00	St. Lucie County School Board SBAA Bank Reconciliation Detail Report	03/13/12
-----------------------------------	---	----------

Bank Statement Closing Date: 03/12/2012

Bank: checking (TD BANK)

Cash Account: 8910A1119 0000 0241 00000 00000 00000

Reconciled: yes Reconciled By: SHARON L. BELL

Bank Statement Balance

Bank Balance Shown on this Bank Statement:	32,640.20
Items Not Listed on this Statement	
Less Checks:	2,384.43
Plus Cash Receipt Deposits:	0.00
Plus Fee Management Deposits:	0.00

Bank Reconciliation Tips

If the monthly bank reconciliation report is out of balance, follow these tips:

1. Look on the bank statement for any chargebacks/debits (returned checks, bank fees, etc.) and/or credits (deposit adjustments, bank fee refunds).
 - a. Investigate them and record adjustments (i.e. journal entries) as necessary. Call the bank to have charges removed if they have been charged in error.
(Note: The date on these journal entry adjustments should be within the statement month being reconciled.)
2. Go to **SBAA, Bank Reconciliation**. Edit the bank reconciliation report. Click on the words **Less Checks** (in blue).

https://myportal.stlucie.k12.fl.us:447/?isPopup=true - Bank Reconciliation - Entity 0241 - WFA - Windows Internet Explorer

Bank Reconciliation

Bank Statement Closing Date: 02/29/2012
Bank: checking (TD BANK)
Cash Account: 8910A1119 0000 0241 00000 00000 00000
Reconciled: no Reconciled By:
[Save and Finish later](#)
[Reconcile](#) ?

Reconcile your Bank Statement Balance

Bank Balance shown on this Bank Statement: 45,123.45

Items Not Listed on this Statement

[Less Checks:](#) 2,284.43
[Plus Cash Receipt Deposits:](#) 0.00
[Plus Fee Management Deposits:](#) 0.00
[Plus Journal Entry Transactions:](#) 0.00

Subtotal of Skyward Transactions not on Statement: -2,284.43
Less Manual Adjustments: -7,640.40
Adjusted Bank Statement Balance: 50,479.42

SBAA Ending Cash Balance as of 02/29/2012

Previous Month Ending Balance: 51,632.38

Items from Skyward Transactions

[Less Checks:](#) 2,906.65
[Plus Cash Receipt Deposits:](#) 1,752.55
[Plus Fee Management Deposits:](#) 0.00
[Plus Journal Entry Transactions:](#) 1.14

Subtotal of Skyward Transactions: -1,152.96
Month End Balance: 50,479.42
Variance: 0.00

Bank Reconciliation Tips (continued)

3. Match the amount of checks paid on the bank statement to the amount of **Total Checks on Statement** at the top of the Skyward screen.
 - a. Investigate any difference by running a report of the cleared checks. Go to **SBAA, Reports, Check Reconciliation Report**.
 - i. Record adjustments (journal entries) for any differences. These journal entries should be dated in the month being reconciled.

https://myportal.stlucie.k12.fl.us:447/?isPopup=true - Bank Reconciliation - Entity 0241 - WFA - Windows Internet Explorer

Bank Reconciliation

Total Checks on Statement: **672.22** This browse allows you to select the Checks that are on this statement.
 Total Checks Not on Statement: **2,284.43** Statement Date to apply when clearing checks without a statement date: **02/29/2012**

Views: **General** Filters: ***All Checks**

Check Number ▲	Check Date	on Stmt*	Check Amount	V	Payee	Statement Date
000006939	12/20/2011	☒	50.00		STAPLES	02/10/2012
000006939	02/10/2012	☒	50.00	Y	STAPLES	02/10/2012
000006949	02/02/2012	☐	325.00		SAM'S CLUB	
000006950	02/02/2012	☐	75.00		SAM'S CLUB	
000006951	02/02/2012	☒	20.97		OFFICE DEPOT	02/29/2012
000006952	02/02/2012	☐	96.90		TOY DEPOT	
000006953	02/02/2012	☐	49.42		STAPLES	
000006954	02/02/2012	☒	200.00		ST. LUCIE COUNTY EDUCATION FOU	02/29/2012
000006955	02/02/2012	☐	52.98		INSECT LORE PRODUCTS	

https://myportal.stlucie.k12.fl.us:447/?isPopup=true - SBAA Check Reconciliation Report - Entity - Windows Internet Explorer

SBAA Check Reconciliation Report

Template Settings

* Template Description: **Cleared Checks**

☒ Share this template with other users in entity 0241
☐ Print Greenbar

Check Reconciliation Ranges

Entity: **0241**

* Bank Account: **checking** (TD BANK)

Check Types: ☒ R = Regular ☒ V = Void

Display Checks: **With a statement date**

Low High

Statement Date Range: **Entered Date Range**

Statement Date: **02/01/2012** **02/29/2012**

Check Number: **000000000** **999999999**

Vendor Key: **ZZZZZZZZZZ**

Check Date Range: **Entered Date Range**

Check Date: **01/01/1900** **12/31/2999**

Check Amount: **0.00** **999,999,999.99**

Print/Post Date Range: **Entered Date Range**

Print/Posted Date: **01/01/1900** **12/31/2999**

Asterisk (*) denotes a required field

Bank Reconciliation Tips (continued)

- Go to **SBAA, Bank Reconciliation**. Edit the bank reconciliation report. Click on the words **Plus Cash Receipt Deposits** (in blue).

https://myportal.stlucie.k12.fl.us:447/?isPopup=true - Bank Reconciliation - Entity 0241 - WFA - Windows Internet Explorer

Bank Reconciliation

Bank Statement Closing Date: 02/29/2012
 Bank: checking (TD BANK)
 Cash Account: 8910A1119 0000 0241 00000 00000 00000
 Reconciled: no Reconciled By:

[Save and Finish later](#)
[Reconcile](#) ?

Reconcile your Bank Statement Balance

Bank Balance shown on this Bank Statement: 45,123.45

Items Not Listed on this Statement

Less Checks:	2,284.43
Plus Cash Receipt Deposits:	0.00
Plus Fee Management Deposits:	0.00
Plus Journal Entry Transactions:	0.00

Subtotal of Skyward Transactions not on Statement: -2,284.43
 Less Manual Adjustments: -7,640.40
 Adjusted Bank Statement Balance: 50,479.42

SBAA Ending Cash Balance as of 02/29/2012

Previous Month Ending Balance: 51,632.38

Items from Skyward Transactions

Less Checks:	2,906.65
Plus Cash Receipt Deposits:	1,752.55
Plus Fee Management Deposits:	0.00
Plus Journal Entry Transactions:	1.14

Subtotal of Skyward Transactions: -1,152.96
 Month End Balance: 50,479.42
 Variance: 0.00

Bank Reconciliation Tips (continued)

5. Match the amount of total deposits on the bank statement to the **Total Cash Receipts on Statement** amount on Skyward.
 - a. Investigate any difference by running a report of the monthly deposits. Go to **SBAA, Reports, Cash Receipt Report**.
 - b. Compare the amounts on this report to the amounts on the bank statement. If there are deposits posted to Skyward that appear on the next month's bank statement (deposits in transit), uncheck these deposits in the **on Stmt** column.
 - i. Record adjustments (journal entries) for any differences. These journal entries should be dated in the month being reconciled.

https://myportal.stlucie.k12.fl.us:447/?isPopup=true - Bank Reconciliation - Entity 0241 - WFLA - Windows Internet Exp

Bank Reconciliation

Total Cash Receipts on Statement: **1,752.55** This browse allows you to select the Cash Receipts t

Total Cash Receipts Not on Statement: **0.00**

Views: General Filters: *All Cash Receipts

Receipt Date	on Stmt*	Amount	Receipt Number	Vendor/Payor	Description
02/10/2012	☒	110.00	000001565	MCCARTNEY, MARY MARGARET	Recorder Sales
02/10/2012	☒	64.00	000001564	INGRUM, RAINA MARIE	Field Trip
02/10/2012	☒	12.00	000001561	O'HANLON, LISA RHEA	Field Trip
02/10/2012	☒	8.00	000001562	THOMAS, AMY	Field Trip
02/10/2012	☒	4.00	000001563	STERN, LEANN P	Field Trip
02/06/2012	☒	72.00	000001559	MARTINEZ-WILLS, GERALDINE A	Field Trip
02/06/2012	☒	10.00	000001560	PRICE, SHARON ANN	School Shirt
02/06/2012	☒	4.00	000001558	O'HANLON, LISA RHEA	Field Trip

https://myportal.stlucie.k12.fl.us:447/?isPopup=true - SBAA Cash Receipt Report - Entity 0241 - Win...

SBAA Cash Receipt Report

Template Settings

* Template Description: Feb 2012 deposits

☒ Share this template with other users in entity 0241

☐ Print Greenbar

Cash Receipt Ranges

Entity: 0241

Status: ☒ All ☐ Not Processed ☐ History

* Unprocessed Cash Receipts will be included regardless of ranges.

Receipt Date Range: Entered Date Range

Low: 01/01/1900 High: 12/31/2999

Receipt Number: 000000000 999999999

Report Option: ☒ Detail ☐ Summary

Sequence: ☒ Bank ☐ Entered By

☐ Report only on the following person

Entered By:

Print/Post Date Range: Entered Date Range

Print/Post Date: 02/01/2012 02/29/2012

Asterisk (*) denotes a required field

Principal's Report

After the monthly bank reconciliation has been completed and reconciled, run the principal's report for that month.

- Sign and date the report.
- Have the principal review, sign, and date the report.
- Retain the original principal's report at the school.
- Upload a copy of the signed and dated principal's report (along with copies of the signed and dated bank reconciliation report and bank statement) to the attach feature in **SBAA, Bank Reconciliation, Attach**.

This review and signature cannot be delegated to anyone other than the Principal.

SKYWARD Seacoast County Schools

Home Account Management Vendors Purchasing Accounts Payable Fixed Assets **SBAA** Custom Reports Federal/State Reporting

Bank Reconciliation ☆

Views: General Filters: *Skyward Default Refresh

Bank Statement Closing Date	R	Bank	Statement Balance	Adjusted Bank Statement Balance	Variance	Beginning Cash Balance	Month End Balance	Re
► 05/31/2016		Seacoast Checking (Sea Coast)	287,126.19	284,080.10	-568.90	275,816.03	283,511.20	
► 04/30/2016	Y	Seacoast Checking (Sea Coast)	303,511.43	275,816.03	0.00	283,846.27	275,816.03	JE
► 03/31/2016	Y	Seacoast Checking (Sea Coast)	313,883.72	283,846.27	0.00	261,884.09	283,846.27	JE
► 02/29/2016	Y	Seacoast Checking (Sea Coast)	253,683.24	261,884.09	0.00	250,175.28	261,884.09	JE
► 01/31/2016	Y	Seacoast Checking (Sea Coast)	253,988.40	250,175.28	0.00	255,480.93	250,175.28	JE
► 12/31/2015	Y	Seacoast Checking (Sea Coast)	259,723.75	255,480.93	0.00	250,975.16	255,480.93	JE
► 11/30/2015	Y	Seacoast Checking (Sea Coast)	254,318.78	250,975.16	0.00	269,181.02	250,975.16	JE
► 10/31/2015	Y	Seacoast Checking (Sea Coast)	270,974.80	269,181.02	0.00	264,515.22	269,181.02	JU

Print Add Edit Delete Notes Attach

Monthly Report Submission

The monthly bank statement should be reconciled as soon as received. If it has not been received by the 10th of the next month, contact the bank.

After the bank statement has been reconciled and the Principal's Report has been run, the monthly internal account reports need to be submitted to the district.

The deadline for the previous month's internal account reports is the **20th of the month**.

Copies of the signed and dated Principal's Report, signed and dated bank reconciliation report, and bank statement are to be attached to the bank reconciliation by this date.

First scan the reports and save them to your documents. The files should be named as: school abbreviation, report type, and report month.

For example: The filename for White City Elementary School's bank reconciliation report for April 2012 would be **WCE bank rec April 2012**.

1. Go to **SBAA, Bank Reconciliation**.
2. Click Attach to attach the Reports in the month you are reconciling.

Bank Statement Closing Date	R	Bank	Statement Balance	Adjusted Bank Statement Balance	Variance	Beginning Cash Balance	Month End Balance	Reconciled
04/30/2016	Y	Seacoast Checking (Sea Coast)	30,360.49	30,694.51	0.00	38,422.04	30,694.51	GE
03/31/2016	Y	Seacoast Checking (Sea Coast)	45,916.04	38,422.04	0.00	46,386.06	38,422.04	GE
02/29/2016	Y	Seacoast Checking (Sea Coast)	46,640.94	46,386.06	0.00	47,204.51	46,386.06	GE
01/31/2016	Y	Seacoast Checking (Sea Coast)	46,984.00	47,204.51	0.00	33,611.99	47,204.51	GE
12/31/2015	Y	Seacoast Checking (Sea Coast)	37,239.44	33,611.99	0.00	37,414.39	33,611.99	GE
11/30/2015	Y	Seacoast Checking (Sea Coast)	37,345.39	37,414.39	0.00	28,249.36	37,414.39	GE
10/31/2015	Y	Seacoast Checking (Sea Coast)	28,524.36	28,249.36	0.00	23,156.06	28,249.36	GE
09/30/2015	Y	Seacoast Checking (Sea Coast)	23,167.71	23,156.06	0.00	18,169.99	23,156.06	GE
08/31/2015	Y	Seacoast Checking (Sea Coast)	17,580.99	18,169.99	0.00	12,777.80	18,169.99	GE
07/31/2015	Y	Seacoast Checking (Sea Coast)	12,970.26	12,777.80	0.00	14,528.14	12,777.80	GE
06/30/2015	Y	Seacoast Checking (Sea Coast)	14,840.14	14,528.14	0.00	20,370.55	14,528.14	GE

Monthly Report Submission (continued)

1. Click Add File

Attachments
SBAABankRec Attachments

Available Attachments for SBAABankRec

Type ▲	Description	Entered By	Entered Date	Entered Time	File Size	On
Monthly Bank Reports	SOMS Internal Reports APRIL 2016	GERI MARIE SLADE	05/03/2016	11:36 AM	5 MB	SC

View Attachment
Add File
Add Link
Edit
Delete
Back

2. Type: Monthly Bank Reports
Description: Current Month : Example – April 2016

Click Browse

SBAABankRec Attachments

Add SBAABankRec Attachment

* Type: Monthly Bank Reports SBAABankRec

Entered Date: 05/10/2016

Entered Time: 12:28 PM

Entered By: DANA MARTIN SCHANG

* Description: April 2016

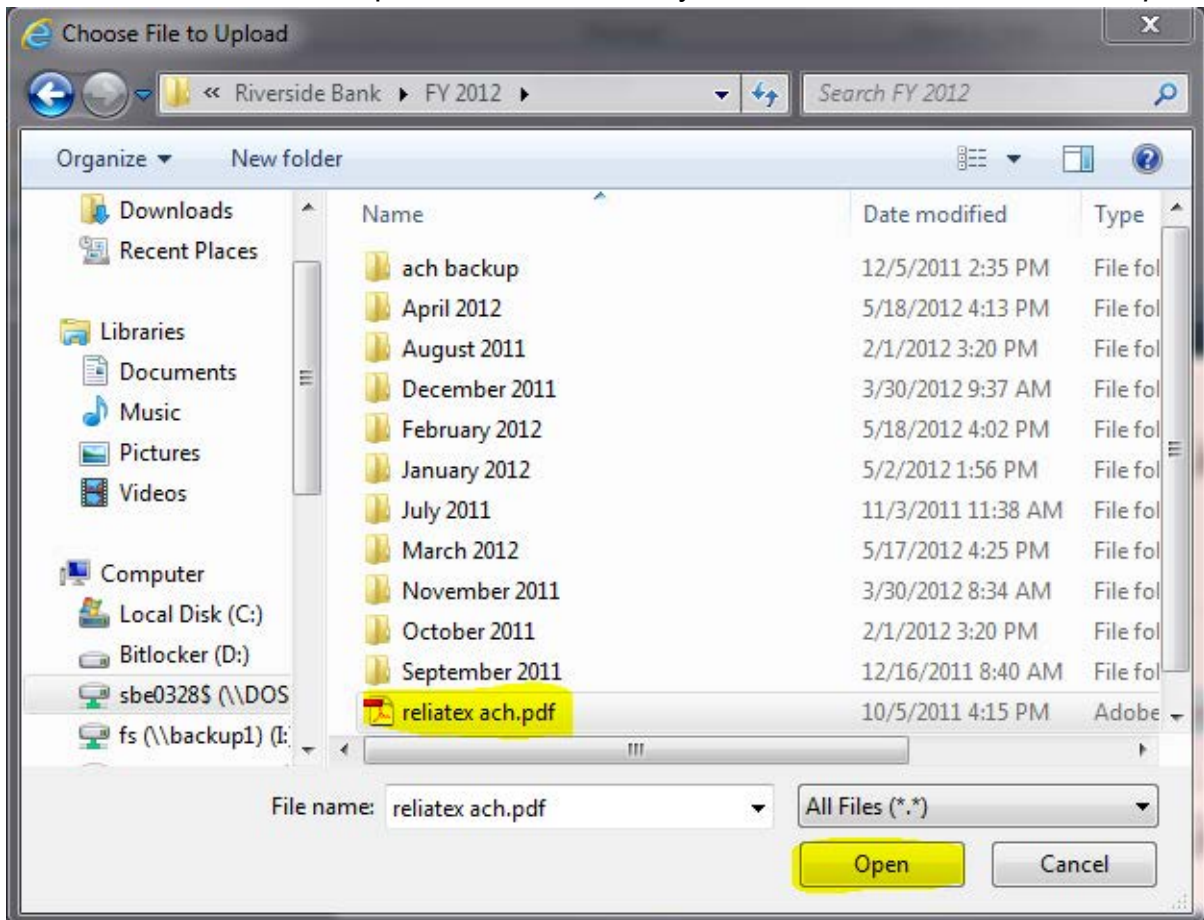
* Attached File: Browse...

Asterisk (*) denotes a required field

Save
Back

Monthly Report Submission (continued)

2. A new window will come up. Select the file that you want to attach and click on *Open*.



Monthly Report Submission (continued)

3. The file you selected should appear in the link. Then click **SAVE**.

The screenshot shows a web browser window titled "SBAABankRec Attachments - Entity 0391 - WF\AC\BP\BR - 10141 - 05.16.02.00.08 - Internet Explorer". The address bar shows the URL: <https://business.stlucie.k12.fl.us/scripts/wsisa.dll/WService=wsFin/fattmview003.w?isPopup=true>. The page title is "SBAABankRec Attachments".

The main form area is titled "Add SBAABankRec Attachment". It contains the following fields:

- * Type: Monthly Bank Reports (dropdown menu)
- Entered Date: 05/10/2016
- Entered Time: 12:28 PM
- Entered By: DANA MARTIN SCHANG
- * Description: April 2016 (text area)
- * Attached File: JH:\INTERNAL ACCOUNTS\Bank (text field with a "Browse..." button)

Buttons: Save, Back

Asterisk (*) denotes a required field

4. The file will show that you attached them by putting an asterisk by the Attach.

Checks

1. *Redbook Chapter 8, Section III, 1.3c Under no circumstances shall checks be presigned.*
2. *Per Redbook Chapter 8, Section II, 8.2, Purchases from internal funds must be authorized in writing by the principal or designee. Neither the school nor the district school board shall be liable for any purchase made in the name of the school without express written approval.*
3. Prior to issuing a check, a check requisition/request form must be completed and signed by the principal, appropriate sponsor, and/or student officer. Use the Check Requisition form available on the Forms Database on the SLCSB website. The bookkeeper cannot sign as sponsor for the general miscellaneous account. Any responsible individual other than the bookkeeper can sign as sponsor for the general miscellaneous account.

St. Lucie Public Schools	
Check Requisition	
No. _____	Date _____
School _____	
Name of Organization _____	
Please make check payable to _____	
for the amount of \$ _____	
These funds are being spent for _____	

Teacher Sponsor Signature _____	Student Treasurer Signature _____
Date _____	Date _____
Issued Check Number _____	Principal Approved _____
	Date _____
White: Bookkeeper Canary: Other Pink: Originator	
FIN0007 Rev. 1/12	

Checks (continued)

4. The bookkeeper records the check on Skyward. Go to **SBAA, Check Request**.

https://myportal.stlucie.k12.fl.us:447/ - Check Request - Entity 0241 - WFAC/CH - 7140 - 04.12 - Windows Internet Explorer

St Lucie County Schools - SLC Business Training Refreshed 03-05-2012

Sharon Bell Account Preferences Exit ?

Home Account Management Vendors Purchasing Fixed Assets **SBAA** Federal/State Reporting

Check Request

Add, Edit, Delete Check Request for Entity: 0241

Status	Check Number	C	E	V	Vendor Name	Vendor State	Check Amount	Check Date	Print Date	Bank A
History	000006966				CROCCO-CUFF STACY		72.10	02/29/2012	02/29/2012	checkir
History	000006965				SAM'S CLUB	FL	20.98	02/29/2012	02/29/2012	checkir
History	000006964				TREES 'N MORE		395.00	02/29/2012	02/29/2012	checkir
History	000006963				SAM'S CLUB	FL	80.00	02/28/2012	02/28/2012	checkir
History	000006962				LOWE'S	FL	100.00	02/24/2012	02/24/2012	checkir
History	000006961			Y	SAM'S CLUB	FL	100.00	02/29/2012	02/29/2012	checkir
History	000006961				SAM'S CLUB	FL	100.00	02/23/2012	02/23/2012	checkir
History	000006960			Y	DOLLAR TREE		75.00	02/23/2012	02/23/2012	checkir
History	000006960				DOLLAR TREE		75.00	02/09/2012	02/09/2012	checkir
History	000006959				UNITED WAY OF ST LUCIE COUNTY	FL	729.15	02/02/2012	02/02/2012	checkir
History	000006958				RHYTHM BAND INSTRUMENTS	TX	69.90	02/02/2012	02/02/2012	checkir
History	000006957				PERIPOLE BERGERAULT	OR	218.00	02/02/2012	02/02/2012	checkir
History	000006956				ORIENTAL TRADING CO	MO	451.25	02/02/2012	02/02/2012	checkir
History	000006955				INSECT LORE PRODUCTS	CA	52.98	02/02/2012	02/02/2012	checkir
History	000006954				ST. LUCIE COUNTY EDUCATION FOU		200.00	02/02/2012	02/02/2012	checkir
History	000006953				STAPLES		49.42	02/02/2012	02/02/2012	checkir

Filter Options Refresh Add Generate from PO Edit Delete Clone Notes Attach Assign Check # and Print Void Void and Reissue

5. Select **Add**.

https://myportal.stlucie.k12.fl.us:447/ - Check Request - Entity 0241 - WFAC/CH - 7140 - 04.12 - Windows Internet Explorer

St Lucie County Schools - SLC Business Training Refreshed 03-05-2012

Sharon Bell Account Preferences Exit ?

Home Account Management Vendors Purchasing Fixed Assets **SBAA** Federal/State Reporting

Check Request

Add, Edit, Delete Check Request for Entity: 0241

Status	Check Number	C	E	V	Vendor Name	Vendor State	Check Amount	Check Date	Print Date	Bank A
History	000006966				CROCCO-CUFF STACY		72.10	02/29/2012	02/29/2012	checkir
History	000006965				SAM'S CLUB	FL	20.98	02/29/2012	02/29/2012	checkir
History	000006964				TREES 'N MORE		395.00	02/29/2012	02/29/2012	checkir
History	000006963				SAM'S CLUB	FL	80.00	02/28/2012	02/28/2012	checkir
History	000006962				LOWE'S	FL	100.00	02/24/2012	02/24/2012	checkir
History	000006961			Y	SAM'S CLUB	FL	100.00	02/29/2012	02/29/2012	checkir
History	000006961				SAM'S CLUB	FL	100.00	02/23/2012	02/23/2012	checkir
History	000006960			Y	DOLLAR TREE		75.00	02/23/2012	02/23/2012	checkir
History	000006960				DOLLAR TREE		75.00	02/09/2012	02/09/2012	checkir
History	000006959				UNITED WAY OF ST LUCIE COUNTY	FL	729.15	02/02/2012	02/02/2012	checkir
History	000006958				RHYTHM BAND INSTRUMENTS	TX	69.90	02/02/2012	02/02/2012	checkir
History	000006957				PERIPOLE BERGERAULT	OR	218.00	02/02/2012	02/02/2012	checkir
History	000006956				ORIENTAL TRADING CO	MO	451.25	02/02/2012	02/02/2012	checkir
History	000006955				INSECT LORE PRODUCTS	CA	52.98	02/02/2012	02/02/2012	checkir
History	000006954				ST. LUCIE COUNTY EDUCATION FOU		200.00	02/02/2012	02/02/2012	checkir
History	000006953				STAPLES		49.42	02/02/2012	02/02/2012	checkir

Filter Options Refresh Add Generate from PO Edit Delete Clone Notes Attach Assign Check # and Print Void Void and Reissue

Checks (continued)

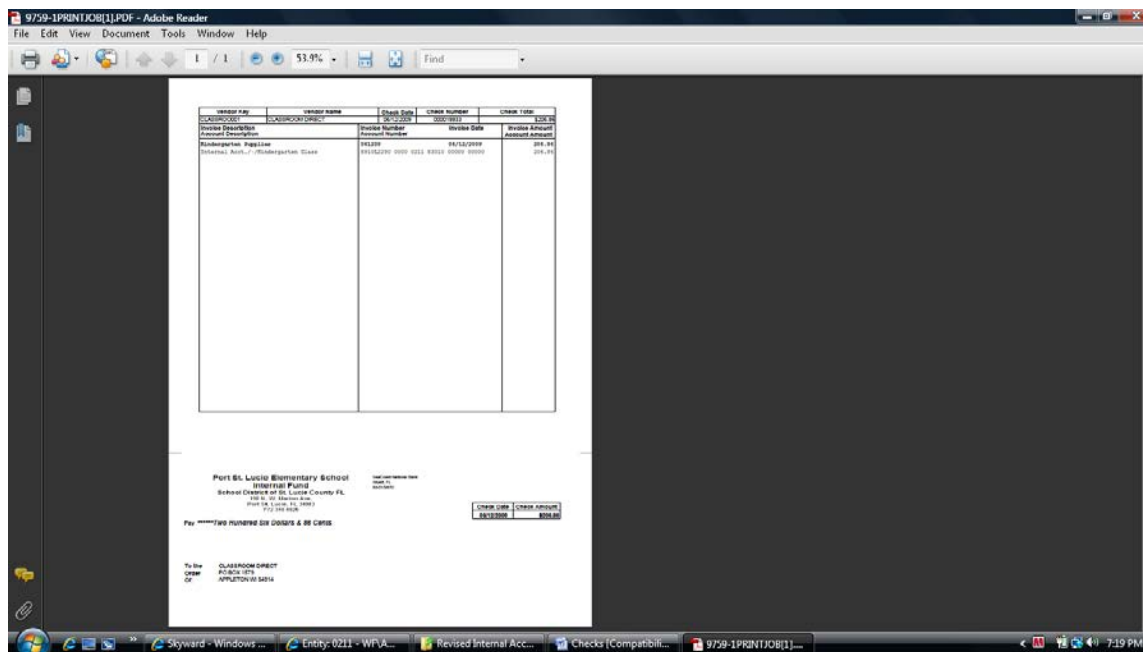
6. In the **Check Request Information** section, enter **Vendor** name.
 - a. The current date will automatically fill in.
7. In the **Check Request Detail Line Entry** section, enter the **Description**.
8. The **Invoice Number** and **Invoice Date** fields are optional. (Note: If an invoice number is entered, the system will not allow duplicate invoice numbers.)
9. Check the 1099 box if the check is issued for rents, services (including parts and materials), prizes and awards, and other income payments. Do not check the 1099 box if the check is issued for merchandise, telegrams, telephone, freight, storage, and similar items.
10. Enter the amount to be charged in **Invoice Amount**.
11. Enter the account number to be charged in **Account**.
 - a. Up to ten detail lines can be entered for each check.
12. When the check is complete, select **Assign Check Number and Print**. If there are insufficient funds in an account to issue a check, a warning message will be displayed.

13. Double check the check number, amount, and payee information. If everything is correct, select **Process Check and Print**.

Process	Start Time	End Time	Status
Updating Check Request Status			
Generating Check Image			
Updating Accounting			

Checks (continued)

14. The check shows up as a .pdf file.



15. Place the check voucher in the printer and select **Print**. (Print 2 Copies – One will be the check one will be the copy for the file)

16. *Per Redbook Chapter 8, Section III, 1.3, All checks must be signed with two signatures as prescribed by the principal.*

a. **The use of signature stamps is prohibited on internal account documents**

b.

17. On the invoice stamp *PAID*, the check date, and the check number.

18. Attach the invoice, check requisition, and any other supporting documentation to the copy of the check and file for auditor review.

19. **DO NOT REMOVE THE TOP COPY OF THE CHECK FOR ANY REASON.** This top portion stays with the original check for the recipient.

Deposits

1. Cash receipt process:
 - a. Teacher/Sponsor (person collecting monies) completes the Report of Monies Collected form and submits the completed form and collected monies to the bookkeeper in person. (Use the Report of Monies Collected form available on the Forms Database on the SLCSB website. See end of this section for more information on the Report of Monies Collected form.)
 - b. The bookkeeper should **not** complete the Report of Monies Collected form per the Redbook.

St. Lucie Public Schools Report of Monies Collected					
Teacher/Sponsor: _____			Date: _____		
Class/Club: _____			Account #: _____		
Purpose: _____					
	SOURCE (If from students, list names separately)		RECEIPT Number	Amount	
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
Total Cash		Add	Total Check		
\$		+	\$		
			Equals		
			=		
			Total Amount		
			\$		
I hereby certify that the above funds are all received by me for deposit into the school's internal account: x _____ Sponsor's Signature Dated					
Received by: x _____ Bookkeeper/Secretary Dated					
White: Bookkeeper/Exec. Secretary Canary: Teacher/Sponsor Submit all copies to the Bookkeeper who will distribute copies as indicated.					
FDN0040 Revised: 9/29/15					

Deposits (continued)

- c. *Per Redbook Chapter 8, Section III, 1.4b, Collections made outside of the school office must be turned in to the school office no later than the next business day. This means that monies collected by a teacher must be turned in to the bookkeeper by the next business day.*
 - d. The bookkeeper receives the collected monies and Report of Monies Collected form. The bookkeeper counts the money while the teacher is present. Both the teacher and the bookkeeper agree to the amount written on the form and both the teacher and the bookkeeper sign and date the form at the bottom.
2. The bookkeeper records the cash receipt on Skyward. Go to **SBAA, Cash Receipts**. Click **Add** to enter a new receipt.

Status	Receipt Number	Payor Name	Payor State	Description	Amount	Bank Account
History	0000001592	ROTELLA JUDITH D	FL	Business Partner Donation	100.00	checkir
History	0000001591	MCCARTNEY MARY MARGARET	FL	Recorder Sales	35.00	checkir
History	0000001590	MCNEAL BELINDA LEE	FL	Circle of Hope	8.00	checkir
History	0000001589	PRICE SHARON ANN	FL	T-Shirt Sales	49.00	checkir
History	0000001588	LEHMAN FRED H	FL	5th Grade T-Shirt Sales	14.00	checkir
History	0000001587	LEHMAN ALISON BROOKE	FL	5th Grade T-Shirt Sales	21.00	checkir

3. In the **Cash Receipt Information** section, enter the name of the person from whom the funds were received as **Payor** and enter the **Description**.
4. Today's date will automatically fill in.
5. In the **Cash Receipt Detail Line Entry** section, enter the **Description** and the **Account** in which the funds are to be deposited.
6. The amount of the receipt is entered in the **Credit Amount** box. Up to ten detail lines can be entered for each cash receipt.
7. When the cash receipt is complete, choose **Assign Receipt Number and Print**.

Cash Receipt Information					
Bank Account:	checking (TD BANK)				
* Payor:	BECKFORD MICHELLE LYNN 6389 CHASKA ST FORT PIERCE FL 34982				
* Description:	field trip				
Receipt Amount:	25.00				
* Receipt Date:	03/08/2012 Thursday				

Cash Receipt Detail Line Entry					
Detail Receipt Entry					
Description:	field trip				
Payment Type:	Cash	Check Number:		Debit Amount:	0.00
General Ledger Account:	L 2290 0000 83000 00002 00000 Internal Acct.://Classes//Carling - Kdg. Classroom			Credit Amount:	25.00

Deposits (continued)

8. Review the information for accuracy. Then select **Process Receipt and Print**.

https://myportal.stlucie.k12.fl.us:447/ - Cash Receipt Entry - Entity 0241 - WF\AC\CA - 7142 - - Windows Internet Explorer

Receipt Printing

Receipt #:	000001594	Receipt ID:	000101730
Bank Account:	checking (TD BANK)		
Payor:	BECKFORD MICHELLE LYNN	6389 CHASKA ST FORT PIERCE FL 34982	
Receipt Amount:	25.00		
Receipt Date:	03/12/2012		
Description:	field trip		
Print Date:	03/12/2012		
Entered By:	BELL SHARON LYNN		

Process	Start Time	End Time	Status
Updating Cash Receipt Status			
Generating Receipt			
Updating Accounting			

[Process Receipt and Print](#)
[Cancel Receipt Printing](#)

9. Select **Display Cash Receipt**.

https://myportal.stlucie.k12.fl.us:447/ - Cash Receipt Entry - Entity 0241 - WF\AC\CA - 7142 - - Windows Internet Explorer

Receipt Printing

Receipt #:	000001593	Receipt ID:	000101728
Bank Account:	checking (TD BANK)		
Payor:	BECKFORD MICHELLE LYNN	6389 CHASKA ST FORT PIERCE FL 34982	
Receipt Amount:	25.00		
Receipt Date:	03/08/2012		
Description:	field trip		
Print Date:	03/08/2012		
Entered By:	BELL SHARON LYNN		

Process	Start Time	End Time	Status
Updating Cash Receipt Status	16:20:31	16:20:32	Complete
Generating Receipt	16:20:32	16:20:32	Complete
Updating Accounting	16:20:32		

[Receipt Printing Complete - Press to Close](#)

Processing Complete
Cash Receipt Processing Complete.

[Display Cash Receipt](#) [Back](#)

Deposits (continued)

10. The cash receipt will be displayed.

3sbrcpt02.p 12-2
04.12.02.00.00

FLORESTA ELEMENTARY SCHOOL
SBAA Cash Receipt

03/12/12 Page:1
10:51 AM

*** Office Copy ***

Receipt #: 000001594 Receipt ID: 000101730
Bank Account: checking (TD BANK)
Payor: BECKFORD, MICHELLE L. 6389 CHAUKA ST FORT PIERCE, FL 34962
Receipt Amount: 25.00
Receipt Date: 03/12/2012
Description: field trip
Print Date: 03/12/2012
Entered By: BELL, SHARON

Description	Acct Desc	Account	Debit Amount	Credit Amount
field trip	Cash	8910L2290 0000 0241 83000 00002 00000	0.00	25.00
Internal Acct://Classes//Carling - Kdg. Classroom				

11. Print 2 copies of the cash receipt. One copy is for the file and one copy of the cash receipt is given to the sponsor/teacher.

Daily Deposit

1. All daily deposits must equal the total amount of money taken in and recorded on receipts for the period covered by the deposit.
2. All checks received shall be deposited with a restrictive endorsement of "for deposit only" and specifying the account title and number. (*Redbook Chapter 8 Section III, 1.4d*)
3. Prepare a (duplicate) bank deposit ticket for all the day's cash receipts.
4. Write the Skyward cash receipt number(s) and the bank bag number on the deposit ticket. Complete the information on the outside of the bank bag, identifying the bank, school, amount, etc. Place the original deposit ticket in the bank bag with the deposit and seal. Retain a copy of the deposit ticket.
5. A complete deposit package (for auditor review) contains:
 - a. Validated deposit receipt (from the bank).
 - b. Copy of the deposit slip, including the handwritten Skyward cash receipt numbers and bank bag number.
 - c. Copies of all signed and dated cash receipts.
 - d. Report of Monies Collected forms (signed and dated by both parties) for all cash receipts.
6. Auditors will need to be able to trace money from receipt at the school through to the bank statement.

Deposits (continued)

7. A Report of Monies Collected form is not required for checks received in the mail (i.e. mail deposits).
 - a. Checks received by mail log should be completed by someone other than the bookkeeper.
8. Make sure that the courier uses a log and there is a date column next to the column for the courier's initials so that the date the courier picked up the bank bags can be tracked.
9. Per *Redbook Chapter 8, Section III, 1.4c*: All money collected must be deposited intact to a depository as frequently as feasible and as dictated by sound business practice. IN ANY EVENT, FUNDS COLLECTED MUST BE DEPOSITED WITHIN FIVE (5) WORKING DAYS AFTER RECEIPT.
 - a. Monies are not to be held over holidays and breaks. Contact the Business Services Department if necessary.
10. The principal or designee shall be notified immediately of any errors in deposits or disbursements and shall take appropriate action to effect correction. (*Redbook Chapter 8, Section III, 1.4e*)
11. Regarding the Report of Monies Collected:
 - a. At a minimum, this form must include the beginning and ending receipt numbers, total cash amount, and the detail of individual checks (check #).
 - b. Teacher must take the money and form in person to the bookkeeper no later than the next business day after the money was collected.
 - c. The Report of Monies Collected form protects both the teacher and the bookkeeper.

Fundraising

A Request for Fundraising Activity form must be completed and approved prior to the commencement of any fundraiser. This form is available on the SLCSB forms database.

St. Lucie Public Schools Activity Fundraiser Request & Profit And Loss Statement			
Request			
School: _____		Date: _____	
Class/Club/Organization: _____		Sponsor: _____	
Fundraiser Name: _____			
Fundraiser Date(s): _____			
Location of Fundraiser: _____			
Brief description of activity with financial details: _____			
Profit is to be used for: _____			
Expected Profit to be earned is: \$ _____		Internal Account #: _____	
Check one:			
☐ Service Provided _____			
☐ Product Sold _____			
☐ Sales Tax Paid Invoice Attached ☐ Sales Tax Remitted to District ☐ Nontaxable			
Note: For any items resold, sales tax must be paid on the total amount the school pays for the items. The sales tax can be paid directly to the vendor when the items are purchased or remitted to the District Accounting Office.			
Sales Contract/Agreement provided by: _____			
Club Officer or Activities Director: _____			
Teacher/Sponsor: _____			
Approved by: _____		Date: _____	
Principal/Designee			
Reconciliation			
<u>Profit and Loss</u>			
Revenue	_____ _____ _____ _____	Beginning Balance (1) _____ _____ _____	\$ _____ _____ _____
Less Expenses	_____ _____ _____ _____	Total Revenue (2) _____ _____ _____	\$ _____ _____ _____
		Total Expenses (3)	\$ _____
		Ending Balance (1) + (2) - (3)	\$ _____
		Total Profit / Loss	
I hereby certify that this report is true and accurate.			
Prepared By: _____			
Date: _____			
Reviewed By: _____			
Date: _____			
White: Bookkeeper/Exec. Secretary Canary: Teacher/Sponsor/Organization			
FD00046 Revised 9/29/15			

Redbook Chapter 8 Section III, 4.4 states that:

1. Each fundraising activity must be planned to finance a specified objective.
2. Each fundraising activity must be approved by the organization sponsor and the principal.

Fundraising (continued)

3. The principal must control the fundraising activities conducted in the name of the school and ensure that the purposes are worthwhile.
 - a. Raffles and other activities of chance are prohibited for school-conducted activities.
 - b. Fundraising activities for which students are charged an admission must not be presented during school hours.
4. When any school organization or group is involved in a fundraising activity or any function exposing the school board to extraordinary liability, approval must be obtained in advance from the superintendent or designee.
5. Collections for all school-sponsored fundraising activities must be deposited in the internal accounts and all transactions in connection with the activity must be conducted in accordance with school board rules.

Fundraising School Board Policy 7.40

FUND-RAISING FOR SCHOOL PROJECTS AND ACTIVITIES 7.40

All fund-raising projects and activities by schools or groups within the school shall contribute to the educational and extracurricular experiences of students and shall not be in conflict with the overall instructional program as administered by the Superintendent.

(1) Money derived from any school fund-raising project or activity shall be deposited in the school's internal funds account and shall be disbursed as prescribed by School Board rules and State Board of Education rules. A financial report must be filed with the principal after each fund-raising activity.

(2) Each school shall continuously evaluate its fund-raising projects and extracurricular activities of the school program, the promotion of education experiences, the time involved for students and teachers, and the additional demands made on the school community.

(3) The determination of the fund-raising projects and activities for a school shall be the responsibility of the principal and staff and shall conform to the following conditions and any directives by the Superintendent and include adequate provisions for student safety:

Fundraising School Board Policy 7.40 (continued)

(a) Fund-raising activities and projects within all schools shall be kept within a reasonable limit. Before approving any project or activity, the principal shall require full written justification of the need and explanation of the manner in which the funds will be expended.

(b) Merchandising projects shall be kept to a minimum.

(c) Any fund-raising activity which might expose the School Board to extraordinary liability requires advance approval of the Superintendent or designee.

(d) Student fund-raising to benefit charitable organizations require advance approval of the Superintendent or designee. Monies collected for charity must be processed through a school fund account.

(4) A parent-teacher association or any other organizations connected with the school may sponsor fund-raising activities, provided school work and time are not adversely affected. Such activities shall be conducted in accordance with School Board rules. Unlawful activity shall be prohibited by any school group or on School Board property.

(5) Schools shall not raise funds through lotteries, raffles, and other activities of chance.

(6) Door-to-door fund-raising by students is prohibited.

(7) Students selling advertisements or collecting money or articles for the school should have an identification card signed by the principal indicating that they are authorized to perform such duties. Sales of school advertising are limited to the following:

(a) School annuals

(b) School newspaper

(c) Athletic programs

(d) Future Farmers of America calendar

(e) Programs for graduation and programs for public performances

(f) Other publications as approved by the Superintendent or designee

(8) Individuals and business agencies shall not be subject to excessive annoyances from the solicitation of funds by school groups or school personnel. The solicitation of funds away from school shall require the principal's approval. When possible, all

Fundraising School Board Policy 7.40 (continued)

Necessary money shall be raised for school needs without recourse to any solicitation away from the school. The principal shall approve a solicitation activity only when funds cannot be raised otherwise. This Rule does not preclude private or volunteer contributions for athletic or other purposes.

(9) Food and beverage services which are available to students shall be provided only during the school day by the food and nutrition service program. However, school organizations approved by the School Board shall be permitted to sell food and beverage items to students in secondary schools even though the sale of such items is in competition with the food and nutrition service program.

(a) School organizations are authorized to conduct the sale of food and beverage items only one (1) hour following the close of the last lunch period.

(b) Food sold by school organizations shall comply with the provisions of State Board of Education rules.

STATUTORY AUTHORITY: 1001.41, 1001.42, F.S.

LAWS IMPLEMENTED: 1001.51, 1006.06, 1010.01, 1011.07, F.S.

STATE BOARD OF EDUCATION RULEs: 6A-1.085, 6A-7.042
financial and program cost accounting and reporting for florida schools (redbook)
Ch.7 Section 4.4(C)

History: Adopted: 03/30/2004

Revision Date(s): _____

Formerly: 4.07, 4.10

Student Receipts

Teacher / Sponsor must fill out and give the individual their copy of the cash receipt (white copy) from the District issued cash Receipt/Collections book immediately upon receipt of the money. *Redbook Chapter 8, Section III, 1.4a*

Individual receipts are required anytime the individual collection is greater than \$5.00. Class Roster or Log can be submitted instead of receipts. (EXAMPLE OF LOG BELOW)

[illegible]

Total Cash: _____

Total Checks: _____

Total: _____

Sales Tax Guidance

The general rule for payment of sales tax is that all expenditures from internal accounts made for customary instructional activities and that do not represent expenditures for resale to individuals, including students and the general public, are **exempt** from sales tax. See Florida Administrative Code 12A-1.0011 for guidance.

So if items are purchased to resell, they are **subject to tax**. Any items used in fundraising events such as festivals and games, including prizes, are taxable. Sales of school materials and supplies are taxable regardless of by whom sold; however, for the sake of convenience, schools grades K through 12 and their respective PTAs or PTOs have been granted the privilege of paying tax to their suppliers on school materials and supplies that they purchase for resale to students and the tax is passed on to the student as part of the selling price (i.e. bookstore).

Tangible personal property sold outright or rented through the school to students is **subject to tax** based on delivered cost to the school or on the amount charged the student upon sale or rental. Student photographs, candies, confections, and novelties sold to students or the public for fund-raising purposes come within this rule.

The sale of schoolbooks, including printed textbooks and workbooks, containing printed instructional material, and questions and answers for school purposes used in regularly prescribed courses of study in public, parochial, or nonprofit private schools grades K through 12 are **exempt**. The sale of yearbooks, magazines, newspapers, directories, bulletins, and similar publications distributed by schools offering grades K through 12 is **exempt**.

Sales of Food and Beverages

a) Food and beverages sold or dispensed through vending machines or other dispensing devices located in the student lunchroom, student dining room, or other area designated for student dining in schools offering grades K through 12 are **exempt**.

b) Food and beverages sold through vending machines or other dispensing devices located in a gymnasium, shop, teachers' lounge, corridor, or other area accessible to the general public and not specifically designated for student dining are **subject to tax** at the rates established in Section 212.0515(2), F.S.

Vending Machine Sales Commissions

Commissions paid to the schools by vending machine companies are **subject to sales tax** per Florida Administrative Code 12A-1.044(5c).

Charitable Contributions

Every time a school receives a charitable contribution (donation) of \$250.00 or more, the school must issue a contemporaneous written acknowledgment. Per IRS publication 1771:

Although it is a donor's responsibility to obtain a written acknowledgment, an organization can assist a donor by providing a timely, written statement containing the following information:

- 1. Name of organization (i.e. school name).*
- 2. Amount of cash contribution.*
- 3. Description (but not the value) of non-cash contribution.*
- 4. Description and good faith estimate of the value of goods or services, if any, that an organization provided in return for the contribution.*

It is not necessary to include either the donor's social security number or tax identification number on the acknowledgment.

There are no IRS forms for the acknowledgment. Letters, postcards, or computer-generated forms with the above information are acceptable. An organization can provide either a paper copy of the acknowledgment to the donor, or an organization can provide the acknowledgment electronically, such as via an e-mail addressed to the donor.

On school letterhead write a thank you letter to the donor using the examples below.

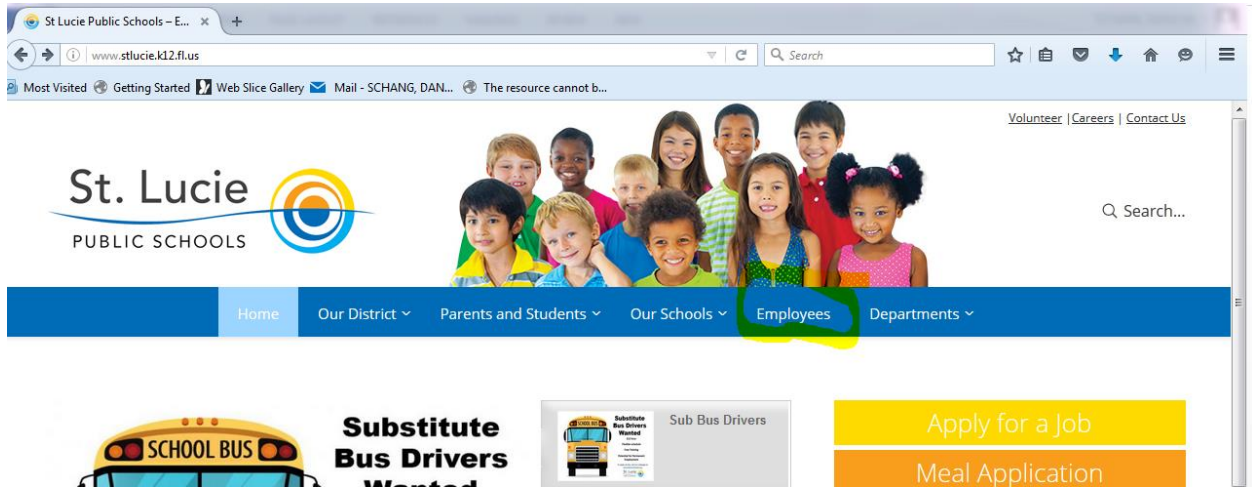
Examples of Written Acknowledgments:

- "Thank you for your cash contribution of \$300 that (organization's name) received on December 12, 2008. No goods or services were provided in exchange for your contribution."
- "Thank you for your cash contribution of \$350 that (organization's name) received on May 6, 2008. In exchange for your contribution, we gave you a cookbook with an estimated fair market value of \$60."
- "Thank you for your contribution of a used oak baby crib and matching dresser that (organization's name) received on March 15, 2008. No goods or services were provided in exchange for your contribution."

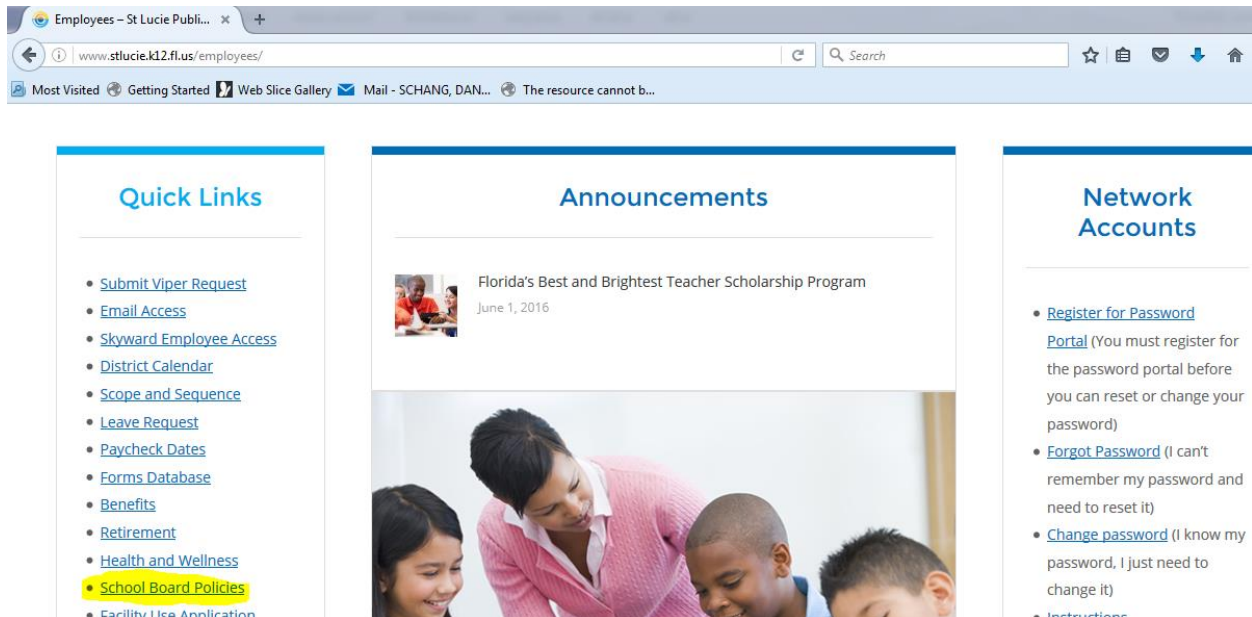
Locating SLCSB Policies

To locate SLCSB policies on a particular topic:

1. On the School Board's home page, select **Employees** at the top.

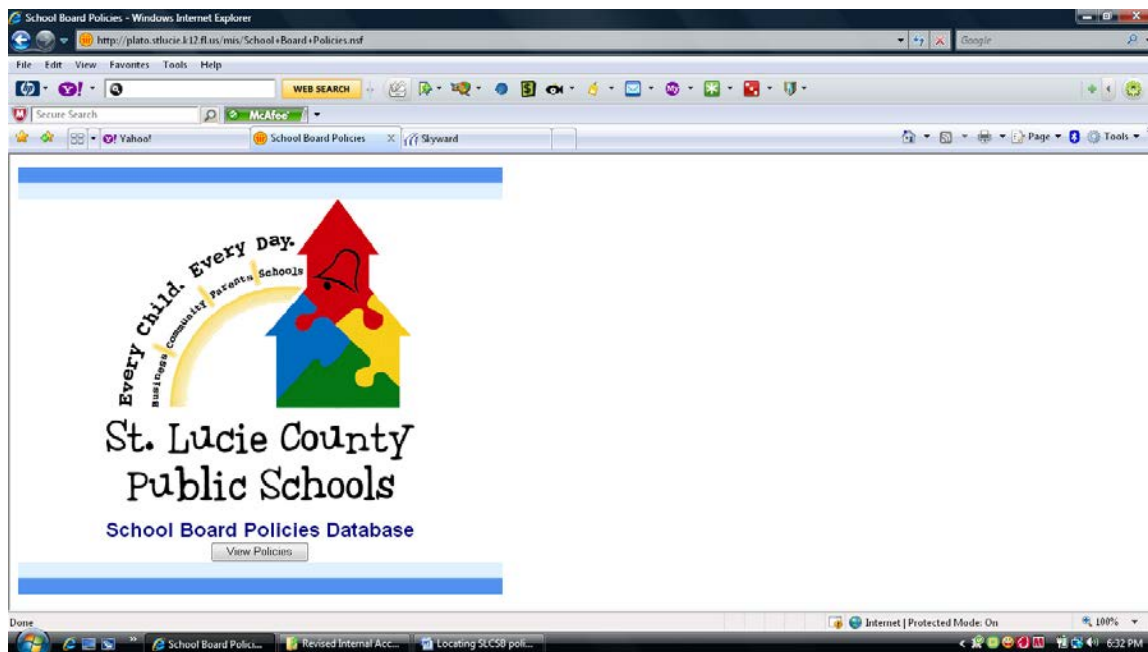


2. Select **School Board Policies** on the left.

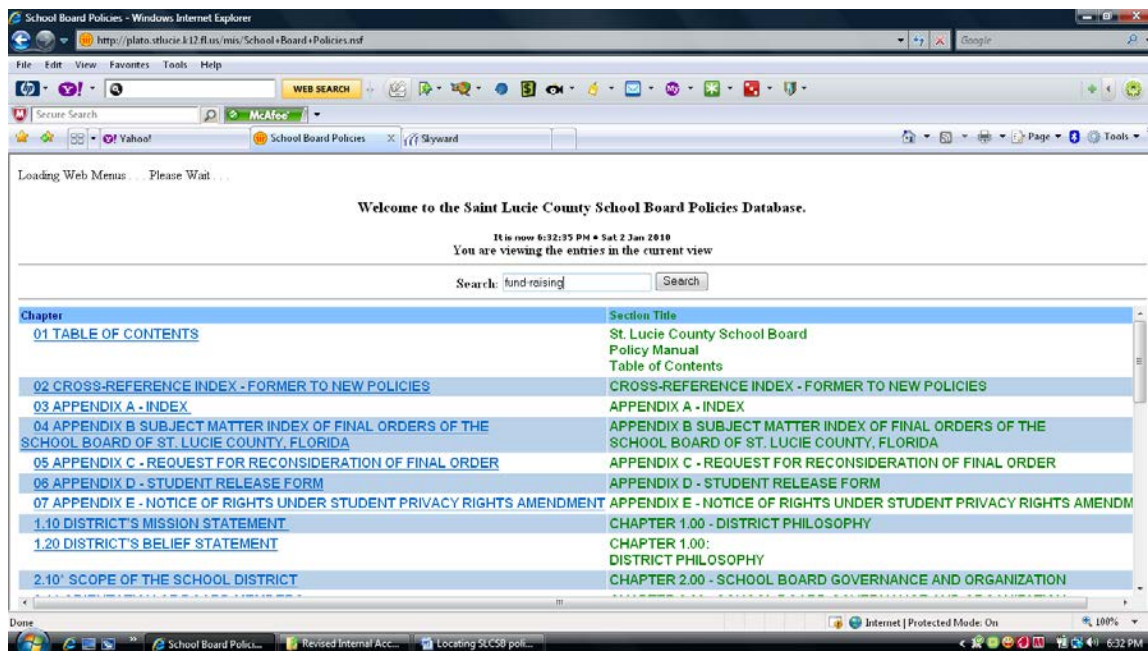


Locating SLCSB Policies (continued)

3. Select **View Policies**.

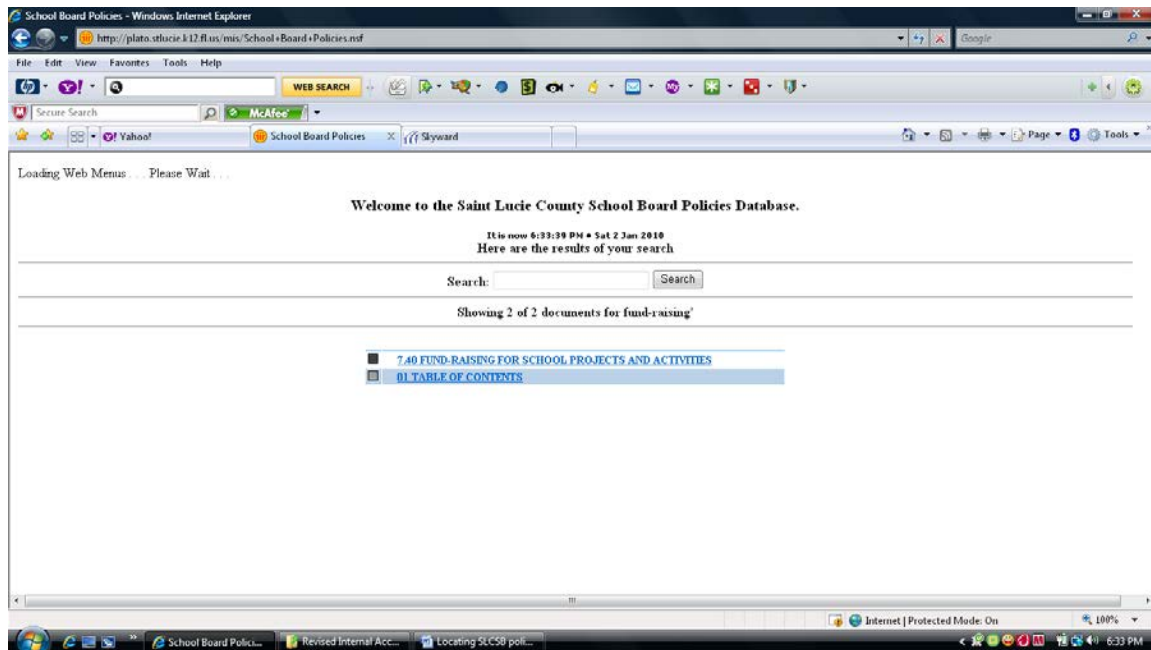


4. Enter the topic for which you need information in the search box and select **Search**.



Locating SLCSB Policies (continued)

5. Select the document you want to read and/or print.



Outstanding/Stale Dated Checks

1. After the monthly bank reconciliation has been completed, review the outstanding checks.
 - a. For checks over 90 days old, send a letter (see sample 90 day letter) to the payee requesting that the check be cashed.
 - i. Keep a copy of this letter with the backup for the check.
 - ii. If necessary, send a follow-up letter (see sample 150 day letter) when a check is 150 days (five months) old.
 - iii. Retain all correspondence (including any envelopes returned in the mail), with the backup for the check.
2. When an uncashed check is six months old, it is stale dated.
 - a. First, void the check.
 - i. This will release the funds back to the original account.
 - b. Second, record a transfer (journal entry) in the amount of the check from(Debit) the original account that the check had been written against into the Stale Dated Checks account, 86060 (Credit).
3. Keep a separate file folder for all stale dated checks (and their backup, including any correspondence).
 - a. The balance in the Stale Dated Checks account should equal the total amount of the checks in the folder.
4. Retain all stale dated check information for inclusion in the St. Lucie County School Board unclaimed property report.
5. At the end of the year, you will receive an email from the Accountant, who will request a check from this account.
 - a. When the stale check information is requested, issue a check to SLCSB and send this check with the stale check folder to the accountant in Accounting.
 - b. This check and payment will be sent to the state for filing the state unclaimed property report.

Outstanding/Stale Dated Checks (continued)

Sample 90 day letter

Date

Payee
123 Any Street
Any Town, State 12345

Dear Payee,

Our records indicate that *school name* issued check number xxx in the amount of \$xx.xx dated xx/xx/xx. Please cash this check as soon as possible.

If you have any questions, please contact me.

Thank you,

Name
School address
School phone number

Sample 150 day letter

Date

Payee
123 Any Street
Any Town, State 12345

Second Notice

Dear Payee,

Our records indicate that *school name* issued check number xxx in the amount of \$xx.xx dated xx/xx/xx. Please cash this check by xx/xx/xx.

If you have any questions, please contact me.

Thank you,

Name
School address
School phone number

Outstanding/Stale Dated Checks (continued)

Sample Final letter

Date

Payee
123 Any Street
Any Town, State 12345

Second Notice

Dear Payee,

Our records indicate that *school name* issued check number xxx in the amount of \$xx.xx dated xx/xx/xx. This check is now stale dated.

Please contact me as soon as possible so that a replacement check can be issued.

If you have any questions, please contact me.

Thank you,

Name
School address
School phone number

Purchasing

Purchasing guidelines for internal accounts are located in Redbook Chapter 8 under:

1. Section II-General Practices, paragraph 2:

Purchases from internal funds must be authorized in writing by the principal or designee. Neither the school nor the school board shall be liable for any purchase made in the name of the school without express written approval.

2. Section III-Standards, Practices and Procedures, paragraphs 3.0 through 3.3:

3.0 PURCHASING

3.1 REQUIREMENTS

- a. ***The requirements pertaining to purchases and securing bids on purchases made from public tax funds shall be observed when purchases are made from internal funds, except that:***
 - (1) *School board approval of internal account vouchers is not required unless specifically provided for by school board rule.*
 - (2) *School board requirements for internal funds may be more strict than requirements for tax funds (Rule 6A-1.091, FAC).*
- b. *If possible, purchases of the same or a similar nature to be used in more than one school should be combined and purchased only after approval of the school board (Rule 6A-1.091, FAC).*

3.2 RESPONSIBILITY

- a. *The school principal is fully responsible for all purchases and purchase commitments requiring present or future disbursements of internal fund monies. **A signed commitment from the principal or designee(s) must be on file before any purchase is made.** Vendors shall be notified of this policy. No purchase shall be made unless sufficient resources are available, except items for resale.*
- b. *The school board may delegate by rule to such individuals as it may deem appropriate the authority to make purchases from internal funds, secure quotations, and award contracts (Rule 6A-1.091, FAC).*
- c. *No person, unless authorized to do so under regulations of the school board, may make any purchase involving the use of school funds (Rule 6A-1.012, FAC).*

3.3 BIDS

- a. *Bids shall be requested from three or more sources for any authorized purchase exceeding amounts set forth in a scale of district sizes and purchase amounts (Rule 6A-1.012, FAC).*
- b. *The school board shall have authority to reject any or all bids and request new bids. In acceptance of bids, the school board shall accept the lowest and best bid (Rule 6A-1.012, FAC).*
- c. *School boards may establish requirements for bids that are stricter than those established under the state rule.*
- d. *School boards may establish procedures requiring competitive quotations for all or selected types of purchases in amounts under the board-adopted bid limit requirement. Such quotations shall be documented.*
- e. *Proposed purchases in excess of the district bid limit must comply with bid requirements of Florida Statutes, State Board of Education Rules, and school board rules. These will be referred to the district purchasing department for development of specifications, bids, advertising and processing.*
- f. *When the district has a bid in effect, purchases of items covered must be made from the approved vendor unless the same item may be purchased elsewhere at a lower cost.*

For further information, see **SLCSB Policy 7.70 Purchasing and Bidding; Prohibition of Fraud.**

Retention of Records

Section III, 4.5, Redbook Chapter 8 states that *Chapters 119 and 257, F.S., provide that no public official may mutilate, destroy, sell, loan or otherwise dispose of any public record unless under the consent of the records and information management program of the Division of Library and Information Services of the Department of State.* All SLCSB district and school records destruction requests must be submitted to Student Records. This department can also provide assistance.

To determine how long records are to be retained, there are two general record schedules that can be found on the state website: GS7 and GS1-SL. The state website is <http://dlis.dos.state.fl.us/barm>. Select the Records Managers tab. Next, on the left, click on *General Records Schedules*. Scroll down until you locate GS7 or GS1-SL. Select PDF for either GS7 or GS1-SL.

A Record Disposition Document must be completed before destroying anything. Each record eligible for disposition has an individual item number. A Record Disposition Document is available on the Share site under *Services, Records Administration*.

A document link of Record Disposition can be sent to Lotus notes database if school does not have it. School schedules are also on this link. (The State website has the descriptions under each title and item number.)

Once the form has been filled out, it is up to the school to destroy the information. There are several ways of destruction: shredding, incineration, or dumpster.

Student Records will contact the school maintenance department to destroy boxes and take them to the land fill. Any questions or concerns contact Lisa Huff, Record Specialist at 429-5543 or Lisa.Huff@stlucieschools.org.

Temporary Change Funds

Temporary change funds can be used for internal account fundraisers in accordance with the following guidelines:

1. A fundraiser sponsor may establish a temporary change fund by submitting a Temporary Change Funds form to the bookkeeper for approval by the principal. Approval shall be obtained prior to issuing any checks.

<i>Enter School Name</i> TEMPORARY CHANGE FUNDS	
The top portion of this form is to be completed, signed, and dated by the fundraiser sponsor and then submitted to the principal for approval. The secretary/bookkeeper retains this form. After the fundraiser when the funds are turned in, the bottom portion of this form is completed. The secretary/bookkeeper counts the money and enters amount of money returned. Then the secretary/bookkeeper and the fundraiser sponsor sign and date the form agreeing to the amount of money returned.	
Date	
Name/Vendor	
Amount	
Name of Fundraiser	
Dates of Fundraiser	
Comments	
Fundraiser Account Number	
Check Number	
_____ Fundraiser Sponsor _____ Date _____ Principal _____ Date	
FOR USE AFTER THE FUNDRAISER	
_____ AMOUNT RETURNED	
_____ Secretary/Bookkeeper _____ Date _____ Fundraiser Sponsor _____ Date	

Temporary Change Funds (continued)

2. Each temporary change fund must be authorized by the principal at a set amount, the amount of which shall be commensurate with the volume of anticipated transactions.
3. Typically this is no more than three hundred dollars (\$300.00). In cases where there is a large event, large athletic event or multiple athletic events where concession and ticket sales would require a larger change fund, then the principal may authorize a change fund greater than \$300.00 but in no case more than three thousand dollars (\$3,000.00).
4. No expenditures are to be made from any change fund, nor shall checks be cashed or loans made from any change fund.

Temporary Change Funds Procedures

1. Fundraiser sponsor completes top portion of Temporary Change Funds form and a check request form.
2. The school principal reviews and approves Temporary Change Funds form and check request form.
3. The bookkeeper issues a check to the fundraiser sponsor and retains the Temporary Change Funds form. This completed form is attached to the backup for the check (including the completed check request form) that is issued for temporary change.
4. After the fundraiser, the fundraiser sponsor returns the change funds to the bookkeeper who counts the money. The fundraiser sponsor and the bookkeeper sign and date the form at the bottom.
5. The bookkeeper records a cash receipt for the change funds, gives a copy of the cash receipt to the fundraiser sponsor, and deposits the money in the bank account. The cash receipt number is written in the bottom portion of the Temporary Change Funds form.

Void Checks

Prior to Voiding ANY checks, YOU MUST HAVE ORIGINAL CHECK IN HAND.

If you do not have a check in hand, then a stop payment must be placed on the check that needs to be voided. Please contact business services before voiding a check that you do not have an original check.

1. On Skyward, select **SBAA, Check Request**. Select the check to be voided and click on **Void**. Click on **OK** to the question *Are you sure you want to void check number xxxxx?*

https://myportal.stlucie.k12.fl.us:447/ - Check Request - Entity 0241 - WFAC/CH - 7140 - 04.12 - Windows Internet Explorer

St Lucie County Schools - SLC Business Training Refreshed 03-05-2012

Sharon Bell Account Preferences Exit ?

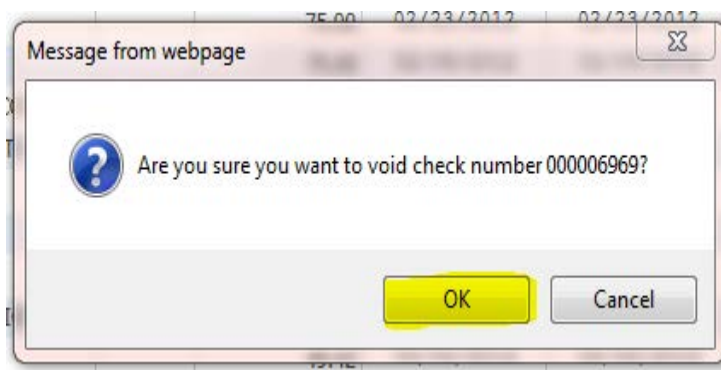
Home Account Management Vendors Purchasing Fixed Assets **SBAA** Federal/State Reporting

Check Request

Add, Edit, Delete Check Request for Entity: 0241

Status	Check Number	C	E	A	V	Vendor Name	Vendor State	Check Amount	Check Date	Print Date	Bank A
History	000006969					ALWAYS JUMP FOR JOY	FL	50.00	03/08/2012	03/08/2012	checkir
History	000006968					ALWAYS JUMP FOR JOY	FL	50.00	03/08/2012	03/08/2012	checkir
History	000006967					ALWAYS JUMP FOR JOY	FL	50.00	03/08/2012	03/08/2012	checkir
History	000006966					CROCCO-CUFF STACY		72.10	02/29/2012	02/29/2012	checkir
History	000006965					SAM'S CLUB	FL	20.98	02/29/2012	02/29/2012	checkir
History	000006964					TREES 'N MORE		395.00	02/29/2012	02/29/2012	checkir
History	000006963					SAM'S CLUB	FL	80.00	02/28/2012	02/28/2012	checkir
History	000006962					LOWE'S	FL	100.00	02/24/2012	02/24/2012	checkir
History	000006961				Y	SAM'S CLUB	FL	100.00	02/29/2012	02/29/2012	checkir
History	000006961					SAM'S CLUB	FL	100.00	02/23/2012	02/23/2012	checkir
History	000006960				Y	DOLLAR TREE		75.00	02/23/2012	02/23/2012	checkir
History	000006960					DOLLAR TREE		75.00	02/09/2012	02/09/2012	checkir
History	000006959					UNITED WAY OF ST LUCIE COUNTY	FL	729.15	02/02/2012	02/02/2012	checkir
History	000006958					RHYTHM BAND INSTRUMENTS	TX	69.90	02/02/2012	02/02/2012	checkir

Filter Options Refresh Add Generate from PO Edit Delete Clone Notes Attach Assign Check # and Print Void



Void Checks (continued)

2. Click on **Process Check and Print**. Select **Display Check**.

https://myportal.stlucie.k12.fl.us:447/ - Check Request - Entity 0241 - WFAC\CH - 7140 - 04.12 - Windows Internet Explorer

St Lucie County Schools - SLC Business Training Refreshed 03-05-2012

Sharon Bell Account Preferences Exit ?

Home Account Management Vendors Purchasing Fixed Assets **SBAA** Federal/State Reporting

Check Request

Check Printing

Check Number: **000006969**

Check Date	Check Amount
03/08/2012	50.00

Pay ****VOID****VOID****VOID****VOID****VOID****VOID****VOID****VOID****VOID****

To the Order Of: ALWAYS JUMP FOR JOY
224 SE EYERLY AVE
PORT ST. LUCIE, FL 34983

Process	Start Time	End Time	Status
Updating Check Request Status			
Generating Check Image			
Updating Accounting			

Process Check and Print

Cancel Check Printing

Processing Complete

Check Processing complete.

Display Check Back

Void Checks (continued)

- The pdf file of the voided check will open. Close the pdf file. Click on **Check Printing Complete – Press to Close**.

The screenshot shows the Skyward web portal interface. The top navigation bar includes links for Home, Account Management, Vendors, Purchasing, Fixed Assets, SBAA, and Federal/State Reporting. The main content area is titled "Check Request" and displays a "Check Printing" status. The check details are as follows:

Check Number: 000006969	
Check Date	Check Amount
03/12/2012	50.00

The payee information is listed below the check details:

Pay *****VOID**VOID**VOID**VOID**VOID**VOID**VOID**VOID**VOID*****
To the Order Of: ALWAYS JUMP FOR JOY
224 SE EYERLY AVE
PORT ST. LUCIE, FL 34983

Below the check details, there is a table showing the process log:

Process	Start Time	End Time	Status
Updating Check Request Status	14:21:06	14:20:41	Complete
Generating Check Image	14:20:41	14:20:42	Complete
Updating Accounting	14:20:42	14:20:42	Complete

A yellow button labeled "Check Printing Complete - Press to Close" is located at the bottom right of the screen.

- On the paper check write VOID across the face of the check. Remove the area where the signatures are written. File the paper check for audit purposes.

Worthless Checks

Unpaid checks returned by the bank must be handled in a timely manner.

1. According to the Redbook Chapter 8, Section III, 1.6:
 - a. *The principal is responsible for seeking reimbursement for any unpaid check returned by the bank.*
 - b. *A check can be declared uncollectible and written off the books only by action of the school board or designated officer (i.e. school principal). This action will be taken only after every legal and reasonable effort at collection by the principal has been exhausted.*
 - c. *The school principal may require payment for school obligations in cash, money order, or other form of guaranteed payment if it is deemed necessary.*
2. For a check to be declared uncollectible, district procedures must be followed:
 - a. Run a returned check through the bank a second time.
 - b. If the check is returned a second time, contact the maker of the check to attempt collection. Retain written documentation of attempts to collect the funds.
 - c. If unable to collect after all reasonable efforts have been attempted, write off the check as uncollectible.

Although the check has been subtracted from the accounts, you can still attempt to collect the funds.

There will be few, if any, worthless internal account checks because schools have contracted with Check Redi, a check collection service. There is no charge for this service.

Charges for Bank Supplies

Charges for internal account bank supplies are to be charged to the general miscellaneous account, account number 87001.

Lost Textbook Funds

Funds collected throughout the year for lost textbooks are to be recorded in a trust fund account number 86020, Lost Textbooks. At the end of the fiscal year, issue a check to SLCSB for the total balance in the lost textbook fund. Attach a note to the check explaining these are lost textbook funds. Send this check and note to Business Services.

Year End Procedures for Internal Accounts

Steps to perform every June:

1. Issue a check to SLCSB for the balance in the lost textbook 86020 account. Send the check to Business Services.
2. Reconcile the June bank statement.
3. Print the June principal's report.
4. Submit the following reports to the district accounting office:
 - a. Copy of June bank statement.
 - b. Copy of signed and dated June bank reconciliation report.
 - c. Copy of the signed and dated June principal's report.
 - d. Any outstanding accounts receivable.
 - e. Any outstanding accounts payable.
 - f. Any amounts due to or due from School Board.
 - g. Year-end inventories.

Workshop Notes—Internal Account Workshop June 23, 2011

Notes from the Internal Account Workshop held on June 23, 2011, were incorporated where appropriate in this manual. The following are additional notes from this workshop:

1. Target (store) funds—set up a separate general account; monies can be used for any “school need” related to the students or something special. You would not have to prove operating funds were not available.
2. Business partner funds. Each activity needs to be evaluated on a case by case basis to determine the type of internal account to be deposited into and how the monies can be spent. Call Sharon Bell to discuss.
3. Picture commission checks need to be deposited into 87020, a general type account, to be utilized for the general welfare of the student body.
4. Can credit cards be used for purchases on internal accounts (i.e. Publix, Sams, etc.) No.
5. When a check request is issued for a teacher/staff, purchase cannot go over the check issued amount. The teacher needs to put something back. If he or she pays the difference in the purchase amount and the check amount, the amount will not be reimbursed to him or her.
6. When a purchase is less than the issued amount of the check, no gift cards can be accepted as change. And change cannot be spent at another store. All change must be returned to the bookkeeper with the receipt.
7. When there is a substitute teacher, children with money to be collected should be sent to the school bookkeeper and a Skyward cash receipt issued to the child.
8. Must a receipt be issued for all monies coming into the school, for instance a bake sale?
Answer: The best practice is to require a receipt be issued for all monies coming into the school. At a minimum, make sure you have some type of double check for money coming in. Be diligent. Listen to your intuition.
9. Box Tops for Education:
 - a. PTO handles, or
 - b. Handle similar to Target funds, but set up separate account for *BoxTops for Education*.
10. What can general miscellaneous funds be spent on?
Answer: School dance, pizza party for school, ice cream for school, school festival, honor roll, perfect attendance.
11. If you document and let the public know that a fund-raiser will benefit teachers, then you can spend the fund-raiser profits on teachers.