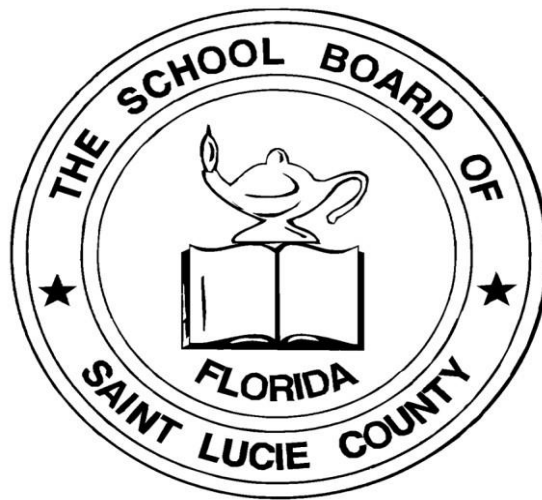


St. Lucie County School Board

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 1, 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 25, 2011.

The latest updated manual was Board approved on February 13, 2018.

Submitted for board approval on February 11, 2020.

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Internal Account Policies

- ✓ Internal accounts are collected and expended for the students' benefit and are to be used to account for all monies collected and disbursed by each school through fund raisers and other student related extracurricular and curricular activities.
- ✓ Funds collected for specific purpose shall be expended for the purpose collected. All internal funds designated for general purposes shall benefit the entire student body.
- ✓ Funds should not accumulate in Field Trip or Fundraiser accounts yearly. If a balance accumulate at year end, monies for Grade Levels will move to the next grade level. Excess funds left in the final grades account at a school should be transferred to the General Misc. account.
- ✓ General Misc account is used to benefit the entire student body. The activities commonly accounted for in these accounts are school wide activities, lanyards, etc.
- ✓ All monies collected by the school must be allowed by forms of CASH and CHECK. Schools must accept checks in the form of payment – unless otherwise approved by the superintendent.
- ✓ Reimbursement to Staff members shall be limited, please use sound business practices and utilize our vendors when purchasing items that are needed.
- ✓ Sound business practices should be used, when reimbursing an employee of the school district including a secretary or bookkeeper as keeping the segregation of duties. Bookkeepers must complete the annual finance meetings as required by the school district business services department and the superintendent.
- ✓ The use of signature stamps are prohibited on any 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.

Chart of Accounts

The Florida Department of Education has specified the following Chart of Accounts for School Internal Funds.

Expenditure Accounts:

Projects in **SBAA** will begin with “8” 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. 81XXX Athletics
- b. 82XXX Music
- c. 83XXX Classes
- d. 84XXX Clubs
- e. 85XXX Departments
- f. 86XXX Trusts
- g. 87XXX General

For example, a trust account number would begin with “86” (86xxx). In addition, there are account numbers reserved for specific purposes in SBAA, as follows: (If your Chart of Account does not specify the below, please contact Business Services)

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 Commission
81261	Track, Boys		87040	School Store
81262	Track, Girls		87060	Sunshine
81280	Volleyball		87080	Vending, Faculty/Staff
81281	Volleyball, JV		87100	Vending, Student

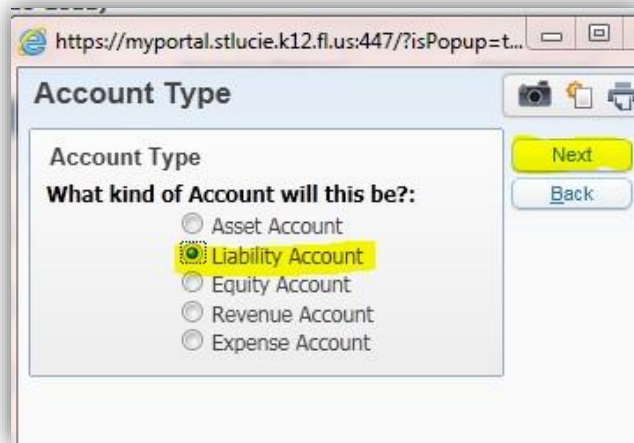
Adding an Account:

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

Account Number	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

Chart of Accounts (Continued)

2. Select **Liability Account** and **Next**.



Account Type

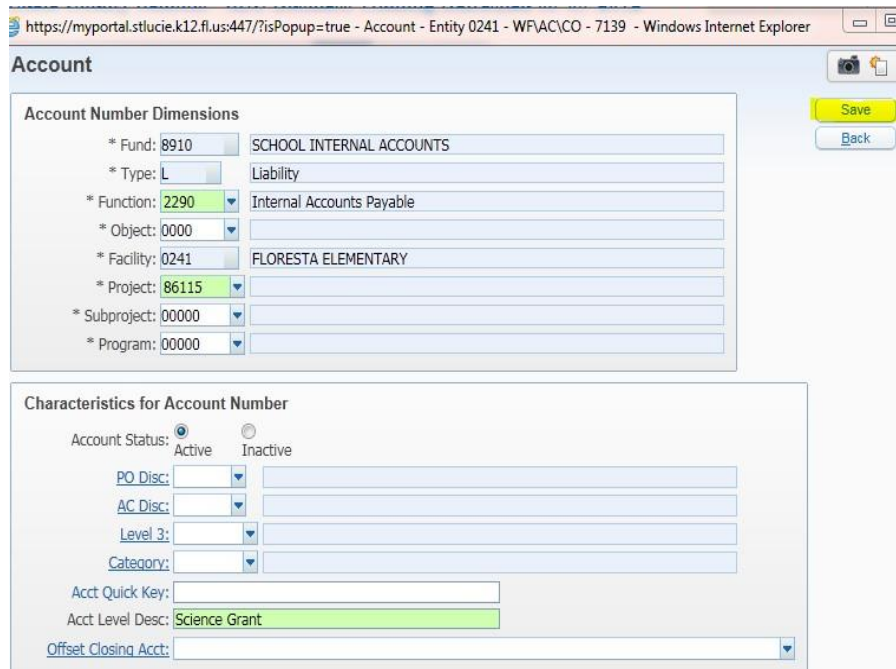
What kind of Account will this be?:

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

Next

Back

3. Verify that the type is "**L**".
 - b. Function should be **2290-Do not change this Function**.
 - c. 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.
 - d. Type the account title in the **Acct Level Desc.** field.
 - i. Then select **Save**.



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

Save

Back

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:

Cash Disbursements (Checks)

All disbursements from internal funds must be in the form of approved pre-numbered checks. Internal funds may not be used to cash checks to accommodate individuals, make any kind of loans, pay any form of compensation directly to employees or extend credit.

The Principal is fully responsible for all purchases and purchase commitments requiring present or future disbursements from internal funds.

Per Redbook Chapter 8, Section II, 8.2, Purchases from internal funds must be authorized in writing by the principal or designee. 1. *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

- a. 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.
- b. Redbook Chapter 8, Section III, 1.3c under no circumstances shall checks be pre-signed.

Prior to issuing a check, a check requisition/request form must be completed and signed by the principal, appropriate sponsor, and/or student officer.

- c. Use the Check Requisition form available on the Forms Database on the SLCSB website.
- d. The bookkeeper **cannot** sign as sponsor for the general miscellaneous account.
- e. 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	

Cash Disbursements (Checks) (continued)

Printing a check in Skyward:

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

https://myportal.stlucie.k12.fl.us:447/ - Check Request - Entity 0241 - WPAAC\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

- Select **Add**.

https://myportal.stlucie.k12.fl.us:447/ - Check Request - Entity 0241 - WPAAC\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

- In the **Check Request Information** section, enter **Vendor** name.
 - The current date will automatically fill in.
- In the **Check Request Detail Line Entry** section, enter the **Description**.
- The **Invoice Number** and **Invoice Date** fields are optional. (Note: If an invoice number is entered, the system will not allow duplicate invoice numbers.)
- 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

Cash Disbursements (Checks) (continued)

box if the check is issued for merchandise, telegrams, telephone, freight, storage, and similar items.

8. Enter the amount to be charged in **Invoice Amount**.
9. Enter the account number to be charged in **Account**.
 - a. Up to ten detail lines can be entered for each check.
10. 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.

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

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

Cash Disbursements (Checks) (continued)

9759-1PRINTJOB[1].PDF - Adobe Reader

File Edit View Document Tools Window Help

1 / 1 53.9% Find

Vendor Key	Vendor Name	Check Date	Check Number	Check Total
CLASSROOM	CLASSROOM DIRECT	06/12/2009	000018933	\$206.86

Invoice Description	Invoice Number	Invoice Date	Invoice Amount
Kindergarten Supplies	061209	06/12/2009	206.86
Internal Acct./-/Kindergarten Class	891052290 0000 0211 83010 00000 00000		206.86

Port St. Lucie Elementary School
Internal Fund
School District of St. Lucie County FL
150 N. W. Martin Ave.
Port St. Lucie, FL 34983
772-340-4826

Pay *****Two Hundred Six Dollars & 86 Cents

To the Order: CLASSROOM DIRECT
PO BOX 1879
APPLETON WI 54914

Check Date: 06/12/2009
Check Amount: \$206.86

Skyward - Windows ... Entity: 0211 - WFA... Revised Internal Acc... Checks [Com

13. Place the check voucher in the printer and select **Print**. (Print 2 Copies – One will be the check, the other will be the copy for the file)
14. On the invoice stamp *PAID*, the check date, and the check number.
15. Attach the invoice, check requisition, and any other supporting documentation to the copy of the check and file for auditor review.
16. DO NOT REMOVE THE TOP COPY OF THE CHECK FOR ANY REASON. This top portion stays with the original check for the recipient.

Cash Receipts and Deposits

All funds collected by school board employees must be substantiated by pre-numbered receipts, consecutively numbered class receipt records, report or monies collected, pre-numbered tickets, or other auditable record.

All monies should be collected in the school office or turned into the school office no later than the next business day.

The Principal shall be notified immediately of any errors in deposits or disbursements and shall take appropriate corrective action.

Checks received by mail must be received by a school board employee other than the bookkeeper.

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. Checks received by mail log sheet should be used as back up for the checks that come in via mail.
- c. 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. Yellow: Teacher/Sponsor. Submit all copies to the Bookkeeper who will distribute copies as indicated.

FD00640 Revised: 9/29/15

Cash Receipts and Deposits (continued)

- d. *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 sponsor/teacher must be turned in to the bookkeeper **by the next business day**.*
- e. The bookkeeper receives the collected monies and Report of Monies Collected form. The bookkeeper counts the money while the sponsor/teacher is present. Both the sponsor/teacher and the bookkeeper agree to the amount written on the form and both the sponsor/teacher and the bookkeeper sign and date the form at the bottom.

Entering a Cash Receipt in Skyward:

1. The bookkeeper records the cash receipt on Skyward. Go to **SBAA, Cash Receipts**. Click **Add** to enter a new receipt.

The screenshot shows the Skyward web interface for 'St Lucie County Schools - SLC Business Training Refreshed 03-05-2012'. The 'Cash Receipts' tab is selected. Below the navigation bar, there's a section titled 'Add, Edit, Delete Cash Receipts for Entity: 0241'. A table lists several receipts with columns for Status, Receipt Number, Payor Name, Payor State, Description, Amount, and Bank Account. The first row shows a receipt for ROTELLA JUDITH D for 100.00. To the right of the table are buttons for Filter Options, Refresh, Add, Edit, Delete, and Clone.

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

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

The screenshot shows the 'Cash Receipt Entry' form in Skyward. It has two main sections: 'Cash Receipt Information' and 'Cash Receipt Detail Line Entry'. In the first section, fields for Bank Account, Payor Name (MICHELLE LYNN), Description (Field trip), Receipt Amount (25.00), and Receipt Date (03/08/2012) are visible. The second section contains a 'Detail Receipt Entry' table with columns for Description, Payment Type, Check Number, General Ledger Account, Debit Amount, and Credit Amount. The 'Field trip' entry is shown with a credit amount of 25.00. On the right side, there are buttons for 'Assign Receipt Number and Print', 'Save and Print Label', and 'Back'.

Cash Receipts and Deposits (continued)

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

https://myportal.stlucie.k12.fl.us:447/ - Cash Receipt Entry - Entity 0241 - WFAC\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			

8. Select ***Display Cash Receipt***.

https://myportal.stlucie.k12.fl.us:447/ - Cash Receipt Entry - Entity 0241 - WFAC\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		

Processing Complete

Cash Receipt Processing Complete.

Cash Receipts and Deposits (continued)

9. The cash receipt will be displayed.

3sbript02.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
Bank Account: checking
Payer: BECKFORD, MICHELLE L. 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

Receipt ID: 000101730
(TD BANK)

Description	Pay Type	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		

10. 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.

Credit Card Deposits

Entering Credit Card revenues in Skyward:

1. Log in to School Pay, Select Reports, Chart of Accounts.
2. Receipts should be entered no less than weekly (i.e. enter prior week receipts on Monday)
 - a. NOTE – do not combine months. Always end your report on the last day of the month (so your bank reconciliation will balance).
 - b. Enter the date range
 - c. Select All payment methods
 - d. The report will show each account number and the corresponding totals. i.
3. The bookkeeper records the credit card sales in Skyward. Go to **SBAA, Cash Receipts**. Click **Add** to enter a new receipt.

Status	Receipt Number	R E	A E	Payor Name	Payor State	Description	Amount	Bank Ac
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

4. In the **Cash Receipt Information** section, enter *School Pay* (Vendor Code: MyPay 000) as **Payor** and enter the **Description**.
5. Today's date will automatically fill in.
6. In the **Cash Receipt Detail Line Entry** section, enter the **Description** and the **Account** in which the funds are to be deposited.
7. The amount of the receipt is entered in the **Credit Amount** box. Up to ten detail lines can be entered for each cash receipt.
 - a. The convenience fee revenue should be recorded to project 86102 (credit card fees).
8. When the cash receipt is complete, choose **Assign Receipt Number and Print**.

https://myportal.stlucie.k12.fl.us:447/ - Cash Receipt Entry - Entity 0241 - WFAAC - Windows Internet Explorer

Cash Receipt Entry

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:
 General Ledger Account: L 2290 0000 83000 00002 00000 Internal Acct.//Classes//Carling - Kdg. Classroom
 Debit Amount: 0.00 Credit Amount: 25.00

Detail Receipt Entry

Description:

Assign Receipt Number and Print
 Save and Print Later
 Back

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

https://myportal.stlucie.k12.fl.us:447/ - Cash Receipt Entry - Entity 0241 - WFAAC - 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

10. Select **Display Cash Receipt**.

https://myportal.stlucie.k12.fl.us:447/ - Cash Receipt Entry - Entity 0241 - WFAAC - 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

Entering Credit Card fees in Skyward:

1. Monthly, schools must record (using a journal entry) the School Pay fee.
2. The fees will automatically be deducted from your bank account and should be recorded with the same date (as posted to the bank account).
3. The offset is project 86102 (credit card fee revenue). If your school did not charge a convenience fee (or covered a portion of the fee), you will need to offset the expense with the corresponding account (i.e. PTO/Prom/Band, etc).

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 if \$5.00 and under. (EXAMPLE OF LOG BELOW)

[illegible]

Daily Deposits

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*)
 - a. *Remote Deposit Machines are used at most schools.*
 - b. *Use of this machine is mandatory, unless approved by the CFO.*
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.
5. Complete the information on the outside of the bank bag, identifying the bank, school, amount, etc.
 - a. Place the original deposit ticket in the bank bag with the deposit (cash) and seal.
 - b. Retain a copy of the deposit ticket.
6. 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.
7. Auditors will need to be able to trace money from receipt at the school through to the bank statement.
8. A Checks received by mail log is required for checks that are received in the mail.
 - a. Checks received by mail log should be completed by someone other than the bookkeeper.
 - b. These should be submitted with a Report of Monies Collected form to the bookkeeper and the Checks Received by Mail form is the backup.

Daily Deposits (continued)

9. 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.
10. 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.
11. 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*)
12. 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. Sponsor/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 sponsor/teacher and the bookkeeper.

Fundraising

All fundraising activities are governed by School District Policy 7.40, FUND-RAISING FOR SCHOOL PROJECTS AND ACTIVITIES, and the DOE Redbook.

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.
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:

- (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.

Fundraising (continued)

- (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

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

Fundraising Steps

Before a fundraiser can begin, a sponsor must:

1. Complete the top portion of the Activity Fundraiser & Profit and Loss Statement
 - a. Address how the proceeds will be used, including accounts that will benefit from the fundraising proceeds.
2. Estimate the sales, costs and profits
3. Sign and date the application and submit to the Principal.
 - a. 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.

After the fundraiser, a sponsor must:

- ## **Fundraiser Request & Profit and Loss Statement**

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>		
		Beginning Balance (1)
		\$ _____
Revenue		

		Total Revenue (2)
		\$ _____
Less Expenses		

		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		

All tickets shall be pre-numbered and inventories shall be maintained. Inventories shall show the beginning and ending numbers for all tickets acquired and issued. For all cases in which tickets are used, ticket reports and unsold tickets must be available for audit. Any pre-numbered documents shall be accompanied by a certified statement of numbers received (per Florida DOE – Redbook).

Color: _____

Sequence: _____ From: _____ To: _____

[illegible]

Temporary Change Funds

School Board Policy 7.33

Temporary change funds can be used for internal accounts to establish a change fund that sponsors can use to make change at a school event 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.
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.
5. The school principal reviews and approves Temporary Change Funds form and check request form.
6. 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.
7. 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.
8. 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.

Temporary Change Funds - Form

Enter School Name

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

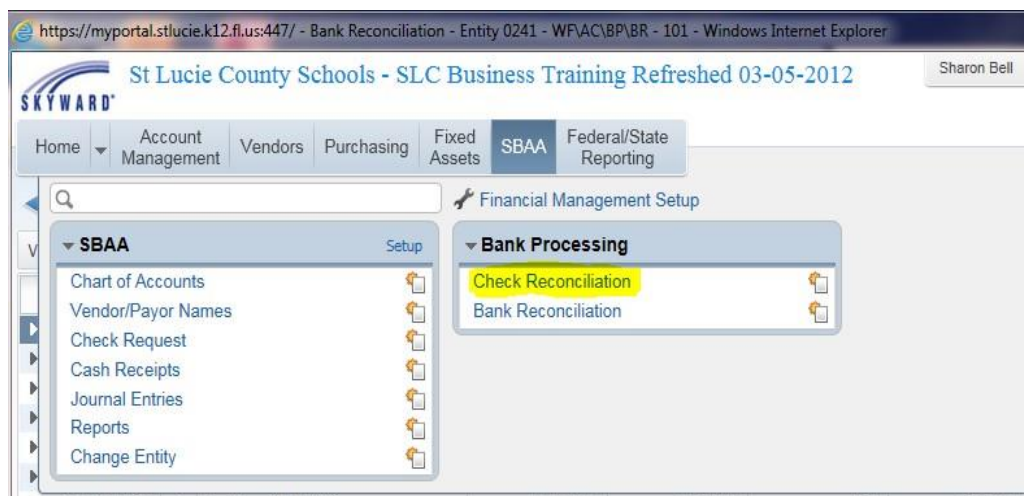
Fundraiser Sponsor Date

Month End Closing and Bank Reconciliation

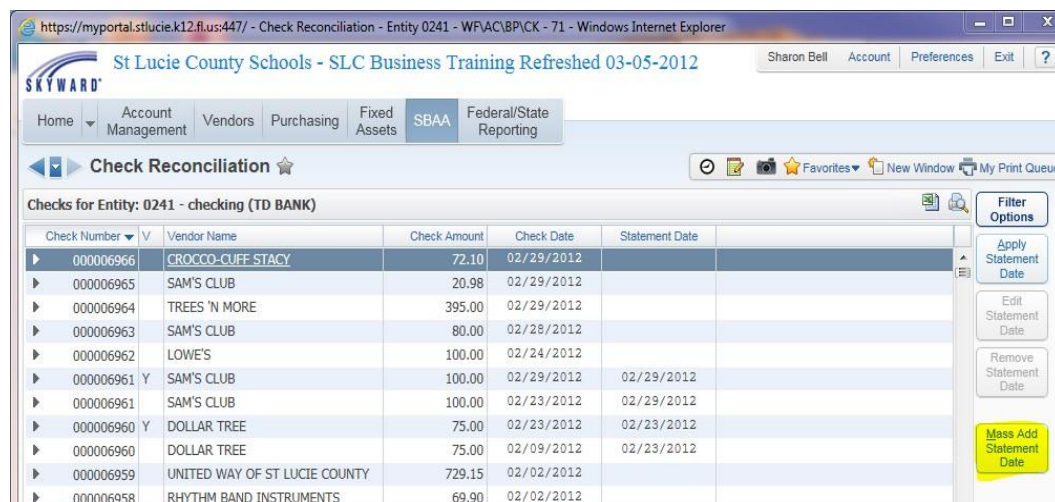
Each Month the bookkeeper must reconcile the bank statement and generate month end reports. Following the steps below will help in retaining the records and reconciling on time each month.

Reconciling the Bank Statement in Skyward

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



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



Bank Reconciliation Steps (continued)

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

Mass Add Statement Date

Bank Account: checking (TD BANK)

Statement Date to apply to checks: 02/29/2012

Select Checks to Apply Statement Date

Back

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

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

Save

Back

Select All Checks

Unselect All Checks

- Select **SBAA, Bank Reconciliation**.

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

Bank Reconciliation Steps (continued)

7. 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 Refresh

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

Print Add View Delete Notes Attach

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**.

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

Bank Reconciliation Parameters

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

Continue Back ?

Asterisk (*) denotes a required field

https://myportal.stlucie.k12.fl.us:447/?isPopup=true - Bank Reconciliation - Entity 0241 - WF\A - 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:

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

Calculate Amounts

Back ?

Bank Reconciliation Steps (continued)

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

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
 Close Without Saving
 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:
 Less Manual Adjustment:
 Adjusted Bank Statement Balance:
SBA Ending Cash Balance as of 02/29/2012 50,479.42
 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

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

St Lucie County Schools - SLC Business Training Refreshed 03-05-2012
 Sharon Bell Account Preferences Exit ?
 Home Account Management Vendors Purchasing Fixed Assets **SBA** Federal/State Reporting
 Bank Reconciliation
 Views: General Filters: *Skyward Default Refresh
 Print Add View Delete

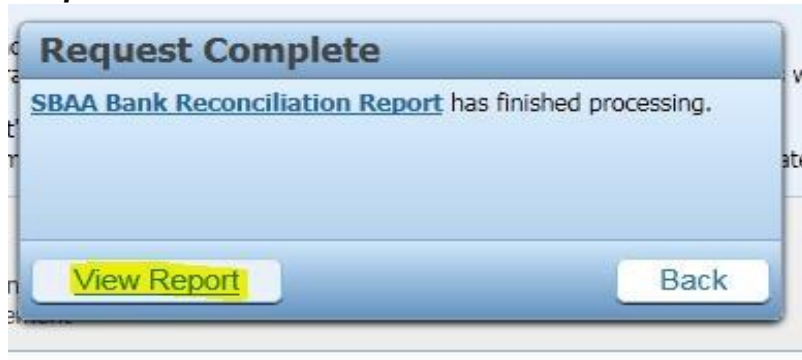
Bank Statement Closing Date	R	Bank	Statement Balance	Adjusted Bank Statement Balance	Variance	Beginning Cash Balance	Month End Balance
02/29/2012	Y	checking (TD BANK)	45,123.45	50,479.42	0.00	51,632.38	50,479.42
01/31/2012	Y	checking (TD BANK)	51,682.38	51,632.38	0.00	48,113.03	51,632.38
12/31/2011	Y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

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

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

Bank Reconciliation Steps (continued)

13. Select **View Report**.



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/wsisadll/WSservice=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
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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:

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.)**

Finding a variance in the Bank Reconciliation:

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)

Match the amount of total deposits on the bank statement to the **Total Cash Receipts on Statement** amount on Skyward.

- Investigate any difference by running a report of the monthly deposits. Go to **SBAA, Reports, and Cash Receipt Report**.
- 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.
 - Record adjustments (journal entries) for any differences. These journal entries should be dated in the month being reconciled.

Bank Reconciliation

Total Cash Receipts on Statement: 1,752.55
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

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

- 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.
 - Investigate any difference by running a report of the cleared checks. Go to **SBAA, Reports, Check Reconciliation Report**.
 - Record adjustments (journal entries) for any differences. These journal entries should be dated in the month being reconciled.

Bank Reconciliation Tips (continued)

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
 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 - Entit - 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

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

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

Bank Reconciliation Tips (continued)

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

Principal's Report

After the monthly bank reconciliation has been completed and reconciled with a zero variance, 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.

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

Monthly Report Submission

1. 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.
2. 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.
3. The deadline for the previous month's internal account reports is the **20th of the month**.
4. 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.
5. First scan the reports and save them to your documents. The files should be named as: school abbreviation, report type, and report month.
6. For example: The filename for White City Elementary School's bank reconciliation report for April 2012 would be **WCE bank rec April 2012**.

Attaching reports to the Bank Reconciliation in Skyward:

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)

3. Click Add File

Attachments
SBAABankRec Attachments
Available Attachments for SBAABankRec

Type	Description	Entered By	Entered Date	Entered Time	File Size	Options
Monthly Bank Reports	SOMS Internal Reports APRIL 2016	GERI MARIE SLADE	05/03/2016	11:36 AM	5 MB	View Attachment Add File Add Link Edit Delete Back

4. Type: Monthly Bank Reports

5. Description: Current Month: Example – April 2016

6. Click Browse

SBAABankRec Attachments - Entity 0391 - WF\AC\BP\BR - 10141 - 05.16.02.00.08 - Internet Explorer
https://business.stude.k12.fl.us/scripts/wssa.dll/WService=wsFin/fatmview003.w?isPopup=true

SBAABankRec Attachments

Add SBAABankRec Attachment

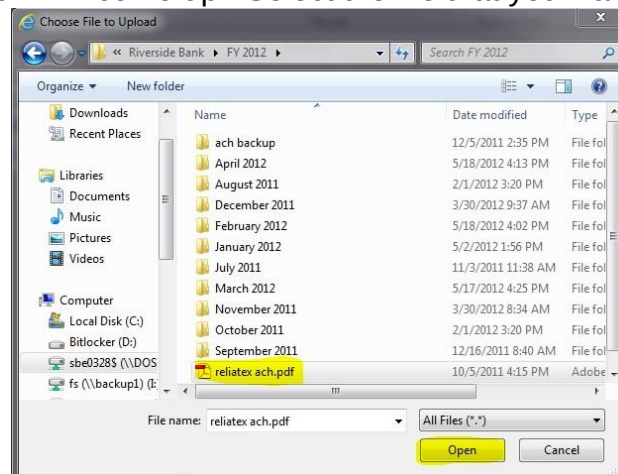
* Type: Monthly Bank Reports SBAABankRec

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

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



Monthly Report Submission (continued)

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

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: H:\INTERNAL ACCOUNTS\Bank Browse...

Asterisk (*) denotes a required field

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

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	Reconcile
07/31/2016	Y	SNB checking (Sea Coast)	13,589.52	13,533.52	0.00	13,554.52	13,533.52	YV
06/30/2016	Y	SNB checking (Sea Coast)	14,709.97	13,554.52	0.00	14,111.06	13,554.52	JE
05/31/2016	Y	SNB checking (Sea Coast)	15,604.88	14,111.06	0.00	17,320.48	14,111.06	JE
04/30/2016	Y	SNB checking (Sea Coast)	25,370.00	17,320.48	0.00	16,327.61	17,320.48	JE
03/31/2016	Y	SNB checking (Sea Coast)	16,735.02	16,327.61	0.00	13,411.76	16,327.61	JE
02/29/2016	Y	SNB checking (Sea Coast)	13,749.52	13,411.76	0.00	13,423.76	13,411.76	JE
01/31/2016	Y	SNB checking (Sea Coast)	13,645.90	13,423.76	0.00	14,741.60	13,423.76	JE
12/31/2015	Y	SNB checking (Sea Coast)	15,264.47	14,741.60	0.00	16,646.54	14,741.60	JE
11/30/2015	Y	SNB checking (Sea Coast)	17,202.41	16,646.54	0.00	14,398.62	16,646.54	JE
10/31/2015	Y	SNB checking (Sea Coast)	14,930.40	14,398.62	0.00	13,170.79	14,398.62	JE

Principal's Responsibility and Review of Monthly Reports

1. Principals should schedule time each month to review the monthly report with the bookkeeper to review any balance adjustments before reports are submitted.
2. This also provides a time to discuss balances in internal accounts each month.
3. Principals should be aware that the monthly reports are due to District by the 20th of the next month.
4. Email reminders will be sent to the bookkeeper and principal if not received by the 20th.
5. If the reports are not received by the end of the month, a reminder email will be sent to the Principal and Executive Director.

Other items Principals should be checking each month

1. Journal Entries entered for the month
 - a. All Journal Entries should be approved by the Principal.
2. Deposit Discrepancies
3. Review Budget Status from General Fund (10100) accounts.

Checklist for Internal Account Monthly Reports

Make sure there are three reports to review:

1. Bank statement
2. Bank reconciliation report
3. Principal's report
4. Sponsor's Report

Principal's report review:

1. **Make sure there are no overdrawn accounts.** All account balances should be credits – the letters CR appear after the ending balance amount.
(Overdrawn accounts are not allowed per Redbook Section 1 Principles, paragraph 10.); **NO EXCEPTIONS INCLUDING ATHLETICS**
2. Bookkeeper has signed and dated the report;
3. Principal has signed and dated the report.

Bank reconciliation report review:

1. *Bank Balance Shown on this Bank Statement* amount agrees to ending balance on the bank statement;
2. *Less Checks* amount agrees to *total of checks not on statement* amount (outstanding checks);
3. Scan the outstanding checks for checks dated six months prior to the report month. These are stale dated checks and need to be cleared up.
4. *Plus Cash Receipt Deposits* amount agrees to *total of Cash Receipts Not on Statement* amount (deposits in transit);
5. Make sure the dates of any cash receipts included in the *Cash Receipts Not on Statement* amount are no more than two to three days prior to report month end.
6. For any non-zero *Less Manual Adjustments* amount, the detail needs to be written on the face of the bank reconciliation report;
7. *Adjusted Bank Statement Balance* agrees to ending balance of cash on the principal's report;
8. Bookkeeper has signed and dated the report; Principal has signed and dated the report.

Sponsor's Report – Signature and review:

1. Print Sponsor Report – SBAA\Reports\SBAA District Reports\Account Activity Report\Sponsor Report ○ Note- Make sure all three check boxes are checked at the top of the report screen so you can see the shared reports.

-  SBAA District Reports - DR
 -  Chart of Accounts - CA
 -  Account Activity Report - AA
 -  Account Ledger Report - AL
 -  Account Receipt/Disbursement Summary Report - RD
 -  Vendors/Payers - DV
 -  Vendor/Payor Report - VR
 -  Vendor 1099 Report - DN
 -  Check Requests - CK
 -  Check Request Report - CR
 -  Cash Receipts - CR
 -  Cash Receipt Report - CR
 -  Deposit Report - DR
 -  Sales Tax Report - ST
 -  Audit Reports - AR
 -  Check Request Audit Report - CA

SBAA Account Activity Report

☒ Display My Templates
 ☒ Display Shared Templates
 ☒ Display Skyward Templates

2. Highlight the report and click Clone.
3. Name your report – Sponsor Report would be a good Title.
4. Save the report.
5. The report should be run monthly. If you need to change the date settings, click edit and edit the date range within the report.
6. Run the report, click Print.
 - NOTE – if you see more centers than just yours, go back into the report settings and select your center (at the bottom of the report).
7. Each Sponsor must sign off monthly on their account activity.
8. All Reports shall be kept in a binder, organized by month.

Sales Tax

Certificate of tax exemption only applies to purchases made by the school. In order to use the tax exemption, the purchases made by the school must have an educational purpose and benefit the school, teachers and/or students. The exemption does not apply to sales made by the school to students, teachers, parents or the general public. **Items purchased that will be sold or charged to student, teachers, parents or the general public are taxable.**

All taxable purchases must either pay tax to the vendor at the point of sale (preferred method) or collect tax on items sold and send the tax payment to the district office to be paid to the Department of Revenue following the procedures outlined in this section of the manual.

The following items are exempt from sales tax:

- Sale of yearbooks, magazines, newspapers, directories, bulletins and similar publications distributed by schools offering grades K through 12.
- Certain grocery items. Please see the complete listing reference Department of Revenue Form DR-45NT Nontaxable Medical Items and General Grocery List.
- Food sold as school lunch to students, teachers, school employees or school guests.
- Admission charges when student or faculty talent is used in an athletic or other event sponsored by a school.
- Classroom supplies and technology.
- Sale of schoolbooks, including printed textbooks and workbooks, containing printed instruction material for education purposes.
- Uniforms and instruments used by students and returned to the school.

The following items are taxable:

- Fundraising activities.
- Any taxable item purchased outside Florida when tax was not paid at time of purchase.
- Any items purchased tax-exempt intending to resell.
- Concession sales including but not limited to chewing gum, candy, soft drinks, hotdogs, ice cream and other items with a sales price of 10¢ or more.
- School uniforms, shirts or other items that are sold by the school.
- Sale of school materials and supplies.
- School store sales.
- Taxable items purchased on the Internet (on-line) sales.

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 computergenerated 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.”
- **Please keep a copy of the acknowledgement on file for audit with the bookkeeper at your site/school.**

Cooperative Activities PTO/PTA/Boosters

A cooperative activity is one in which the school participates with outside groups such as a Parent Teacher Association(PTA) or booster clubs through planning staging or conducting school-related activities.

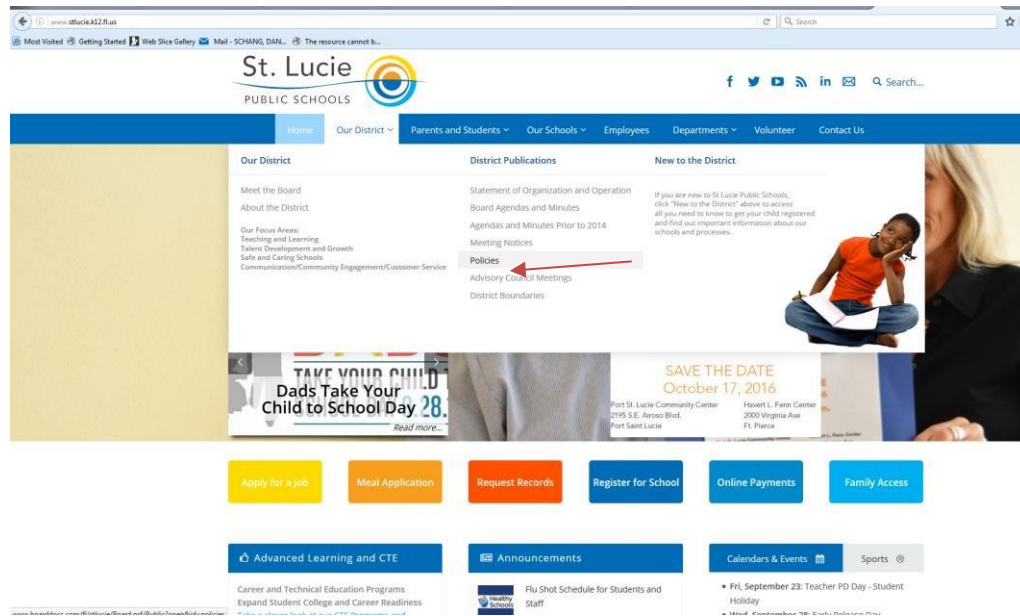
Such activities must be approved by the Principal and be beneficial to students. School district procedures shall be followed to provide appropriate accounting for funds and to ensure compliance with policies contained herein.

- Requests for use of PTO funds must be approved by the Principal prior to purchase.
- All fundraisers for PTO funds must follow the same Fundraiser Guidelines as discussed in previous “Fundraiser” section

Locating SLCSB Policies

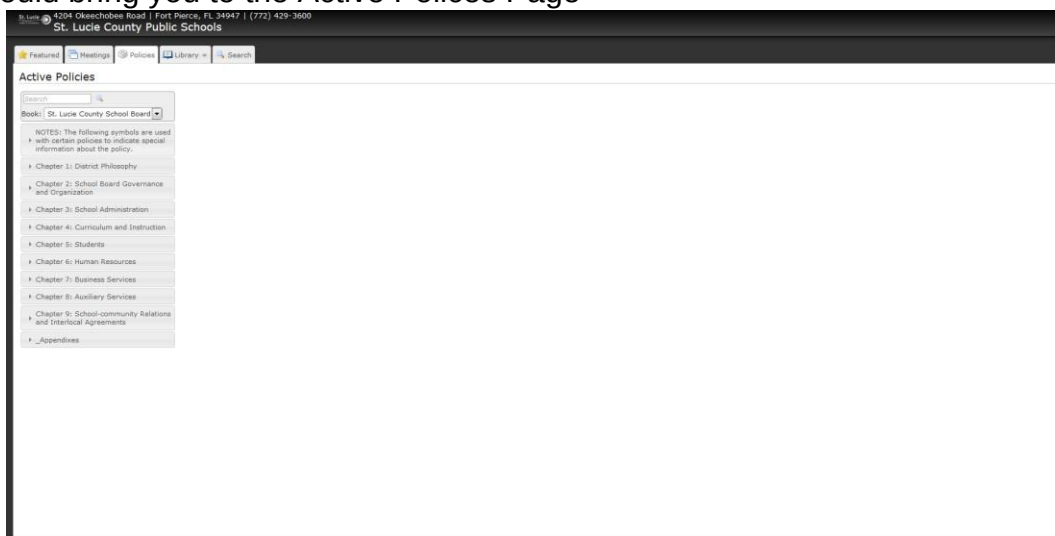
To locate SLCSB policies on a particular topic:

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



2. Select ***Policies*** in the middle of the page

3. Should bring you to the Active Policies Page



Locating SLCSB Policies (Continued)

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

The screenshot shows a web interface for searching SLCSB policies. At the top, there is a navigation bar with links for 'Featured', 'Meetings', 'Policies', 'Library', and 'Search'. Below this, a search bar contains the text 'fund'. On the left side, there is a sidebar titled 'Active Policies' with a list of policy categories. The category '7.33* Petty Cash Funds/change Funds' is highlighted. The main content area displays the search results for this category. It includes a table with the following information:

Book	Section	Title	Number	Status
St. Lucie County School Board Policy Manual	Chapter 7: Business Services	Petty Cash Funds/change Funds	7.33*	Active

Below the table, there is a description of the policy: 'Petty cash funds shall be used for operating expenses in accordance with State Board of Education rules and provisions described herein.' This is followed by four numbered points:

- (1) A principal or District department head may establish a petty cash fund by submitting a request to the Finance Division for approval by the School Board. Approval shall be obtained prior to issuing any checks.
- (2) The Superintendent or designee shall reimburse the funds from the budgetary accounts of schools and District departments when petty cash is exhausted.
- (3) Each petty cash fund must be authorized by the School Board at a set amount, the amount of which shall be commensurate with the volume and the purpose of transactions, but in no case shall the amount exceed three-hundred dollars (\$300.00).
- (4) An itemized receipt for each expenditure shall be kept to receive reimbursement.

Below the numbered points, there is a note: 'Change funds are authorized for each school and shall be established at a set amount. No expenditures are to be made from any change fund, nor shall checks be cashed or loans made from any change fund.'

At the bottom, there is a section for 'STATUTORY AUTHORITY: 1001.41, 1001.42, 1006.21, F.S.' and 'LAWS IMPLEMENTED: 1001.43, 1010.4, F.S.' and 'STATE BOARD OF EDUCATION RULES: 6A-1.057, 6A-1.087'. Below this, there is a 'History' section with the following information:

Adopted: 03/30/2004
Revision Date(s):
Formerly: 6.12

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.

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

Outstanding/Stale Dated Checks (continued)

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

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

Voided 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.

All voided checks should be stamped with a VOID stamp and defaced by cutting out the signature section of the check to eliminate the possibility that voided checks could be processed back through the bank.

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?*

The screenshot displays the Skyward SBAA Check Request interface. The top navigation bar includes 'Home', 'Account Management', 'Vendors', 'Purchasing', 'Fixed Assets', 'SBAA', and 'Federal/State Reporting'. The 'SBAA' tab is selected, and the 'Check Request' sub-tab is active. Below the navigation bar, there is a table of check requests. The table has columns for Status, Check Number, C, A, E, V, Vendor Name, Vendor State, Check Amount, Check Date, Print Date, and Bank A. The table lists several checks, including 'ALWAYS JUMP FOR JOY' and 'SAM'S CLUB'. A 'Filter Options' button is located to the right of the table. Below the table, there is a 'Message from webpage' dialog box with a question mark icon and the text 'Are you sure you want to void check number 000006969?'. The dialog box has 'OK' and 'Cancel' buttons.

Status	Check Number	C	A	E	V	Vendor Name	Vendor State	Check Amount	Check Date	Print Date	Bank A
History	000006962					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

Voided Checks (continued)

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

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

Sharon Bell Account Preferences Exit ?

Home Account Management Vendors Purchasing Fixed Assets **SBA** 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

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

https://myportal.stlucie.k12.fl.us:447/ - Check Request - Entity 0241 - WFA/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 **SBA** Federal/State Reporting

Check Request

Check Printing

Check Number: **000006969**

Check Date	Check Amount
03/12/2012	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	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

Check Printing Complete - Press to Close

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 6A1.012, 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).*

Purchasing (Continued)

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.*

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

Retention of Records

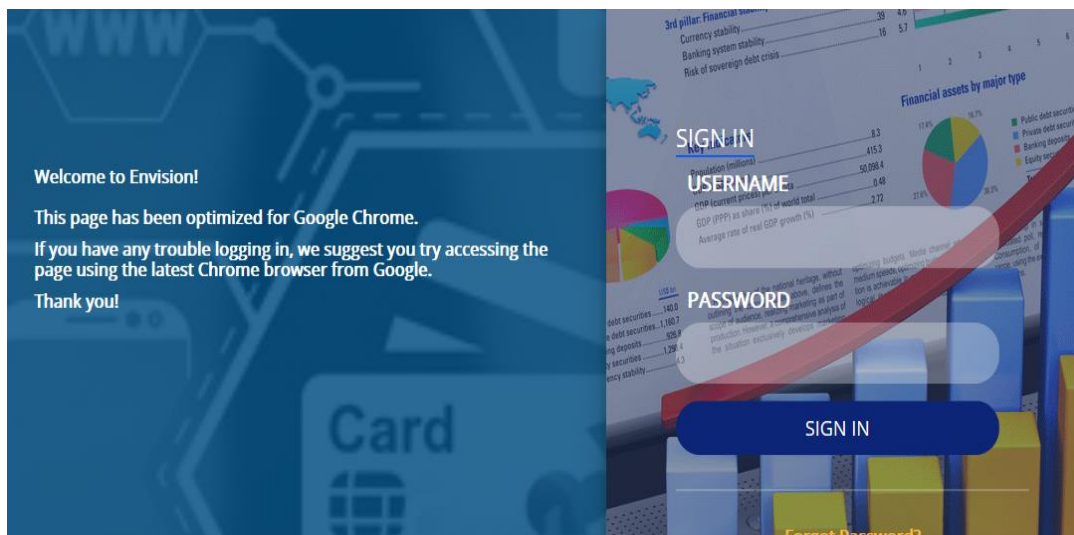
Section III, 4.5, Redbook Chapter 8 states that *Chapters 119 and 257, F.S., provide that no public official may mutilate, destroy, sell, loan or otherwise dispose of any public record unless under the consent of the records and information management program of the Division of Library and Information 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: GS7 and GS1-SL.

Directions for the Retention of Records is located on the St Lucie Public School Share site <https://stluciepublicschools.sharepoint.com/sites/Records>.

NSF Check Processing

1. Unpaid checks returned by the bank must be handled in a timely manner.
2. Our district has contracted with Envision Payment Solutions for collection of worthless checks
3. Envision will collect all Insufficient Funds (NSF), account closed, refer to maker, stolen/forged and stop payments at 100% face value, with a guarantee limit up to \$300
4. Envision will retain all service charges to the customer as their fee.
5. Envision will send a check each 1st and 15th of the month to the school if funds are due.
6. School Bookkeepers have access to Envisions online system to check the status of their schools NSF checks. To do so, log onto:
<https://clients.envisionpayments.com/LoginNew.aspx>
7. Sign in using your username and password



NSF Journal Entry in Skyward

1. When a check is returned unpaid, the bank will post a Debit memo to the schools internal bank account and return the original check to Check Redi for collection of funds.
2. Until the funds are collected the funds will be “unpaid”.
3. A Journal Entry will need to be entered in Skyward to cover the Debit that is now entered in the bank account.
4. The Journal Entry should be dated the date the NSF was debited out of the account.
5. The entry will Debit the original Liability Account the deposit was entered in and credit the Bank Account.
6. Always Reference the original check when entering the Journal Entry.
 - a. Example: NSF CHECK #1234 8/1/16 SMITH SPIRIT SHIRTS

Monthly Sponsor Reports

There several ways to print out sponsor reports. You can print each account activity report individually or batch print all accounts.

To print **all** account activity reports:

1. Go into SBAA , Reports, then Account Activity Report
2. Edit your Sponsor Report
3. Change start and end month to Prior Month
4. Print Accounts set to ALL
5. Page Break on Accounts set to ALL
6. Sign – CR

Account Activity Ranges

Entity: 0040

Date Selection: Entered Month Range

Start Month: Prior Month End Month: Prior Month

Through Date: 12/31/2999

Print Accounts: ☒ All ☐ Only Accounts with Activity

Account Description: Full Account Description

Page Break on Acct: ☒ Yes ☐ No

Sign: ☐ Left ☒ CR ☐ Right

Then click on Account Ranges

Under Account Ranges change the following:

Account Ranges

Low High

Category: Group: Account Status: ☐ Active and Inactive ☒ Active ☐ Inactive

Balance Sheet Accounts

☐ Asset ☒ Liability ☒ Equity

Low Account: 8910*0000 0000 0161 80000 00000 0000

High Account: 8910*9999 9999 0161 89999 ZZZZZ ZZZZ

Dimension Low High

Fund: 8910 8910

Type: * *

Function: 0000 9999

Object: 0000 9999

Facility: 0161 0161

Project: 80000 89999

Subproject: 00000 ZZZZZ

Program: 00000 ZZZZZ

Operating Statement Accounts

☒ Expense ☒ Revenue

Low Account: 8910*0000 0000 0161 80000 00000 0000

High Account: 8910*9999 9999 0161 89999 ZZZZZ ZZZZ

Dimension Low High

Fund: 8910 8910

Type: * *

Function: 0000 9999

Object: 0000 9999

Facility: 0161 0161

Project: 80000 89999

Subproject: 00000 ZZZZZ

Program: 00000 ZZZZZ

1. Account Status – make sure you have marked all active accounts
2. Balance sheet accounts - Only Liability & Equity should be checked off
3. Operating Statement Account – Expense and Revenue should also be checked off
4. Change your project low and high for both sections.
5. Low should be 80000 and High should be 89999
6. The report should be run monthly. If you need to change the date settings, click edit and edit the date range within the report.
7. Click Save
8. Click Save and Print

Intramural Sports

Financial Side:

Once a year, a \$20 intramural fee is collected per each athlete. The one-time \$20 fee allows the student to play any intramural sports in that year.

Collecting the fee:

- Deposit into an intramural account, issuing a receipt to student (must follow Cash Receipts & Deposit procedure – Principals Manual for Internal Accounts)
- A receipt book will be issued for each on-site intramural coordinator by the bookkeeper
- The Coordinator is responsible to write a receipt for each student in the receipt book
 - Each paid student will be issued an athletic card
 - Place the athletic card number on the receipt
- At the end of the year, the coordinator will give unused cards back to the county office, as well as notify the bookkeeper the number of cards sold
- When auditing, the receipt book must match the number of athletic cards sold

How to fundraise:

- Proceed from gate ticket sales (must follow Ticket Sales procedure – Principals Manual for Internal Accounts)
- Concession stand sales (must follow Fundraising policy/procedures – Board Policy 7.40 & Principals Manual for Internal Accounts)
- Fundraisers from intramural teams (must follow Fundraising policy/procedures – Board Policy 7.40 & Principals Manual for Internal Accounts)

Managing the Account:

The coach can use the money from the account to do the following:

Pay the costs of the following items:

- Bus fees to transport students to other schools for scrimmages
- Referees(TCOA). Do not pay individual refs. Make one check to the TCOA. They will bill you.
- Equipment
- Uniforms/T-Shirts/Polos
- Food (for the teams only)
- Awards
- Game worker fees.
- Game workers will be paid the \$21-dollar rate on the game worker / intramural payment request form.

The coaches are responsible to get you quotes for anything they want to buy within the list stated above.

Segregation of Duties and Responsibilities

The Bookkeeper shall not, under any circumstances, be the initial collector of any funds. Since the bookkeepers' duties include bank deposits, posting monies collected in the Skyward and processing bank reconciliation, there is not an appropriate level of segregation of duties if they are also the initial collector of monies.

Bookkeeper's Responsibilities:

- Handling and processing of all Internal Accounts under the direction of Principal.
- Maintain all records and follow procedures as adopted by the Saint Lucie County School District.
- Maintaining proper internal controls and segregation of duties.

Purchase of Gift Cards

Gift Cards should only be issued for the purposes of awards, scholarships and or appreciation. Gift Cards should never be issued for payments of products, services or employee labor. **Gift Cards are not to exceed \$25.00**

(1) Employees – awards and appreciation only. However, it is the employee's responsibility to report gift cards received as income on their 1040 tax return.

Per IRS Publication 525 "if your employer gives you cash, a gift certificate, or a similar item that you can easily exchange for cash, you include the value of that gift as extra salary or wages regardless of the amount involved".

(2) Students – awards and scholarships only.

All gift cards must be stored under lock and key. A log must be maintained tracking issuance of all gift cards.

Employee's and or students must sign log upon receipt of gift card.

Year End Procedures for Internal Accounts

Steps to perform every June:

1. 86020-Lost Textbooks Funds collected throughout the year for lost textbooks are to be recorded in a trust fund account number 86020.
2. 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.
3. These funds will be available in a Fund 1100 for reordering lost textbooks for the school.
4. Close all dormant internal accounts.
5. Transfer any remaining balances in accounts that have moved up grades.
6. Transfer any remaining balances in accounts of classes that have graduated into general miscellaneous accounts.
7. Reconcile the June bank statement.
8. Print the June principal's report.
9. Print and update your Inventory Lists and submit them to the district office.

10. 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.

11. Prepare the following report for Yearly Audit:

If you don't have these reports already, you may clone a report. Make sure you check to view all other reports in the District.

Make sure to edit the dates on the report for the current fiscal year. Run the report the first day in July, just before your audit. Also, convert the report to Excel (tool available within Skyward).

SBAA DISTRICT REPORTS

- a. SBAA/Reports/Account Receipt/Disbursement Report/Auditor Report
- b. SBAA/Reports/Account Ledger Report/Auditor Report
- c. SBAA/Reports/Check Request Report/Auditor Report

ENTITY REPORTS

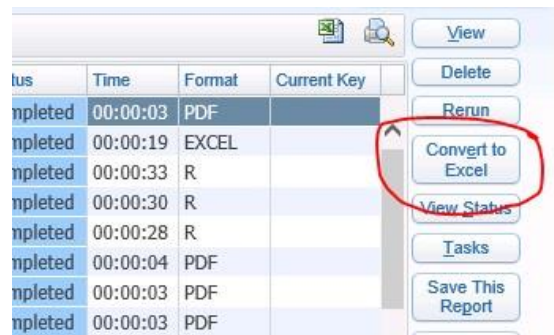
- d. SBAA/Reports/Check Reconciliation Report/Auditor Report
- e. SBAA/Reports/Journal Entry Report/Auditor Report

How to Convert a Report from PDF to Excel in Skyward

1. Make sure you are in your Print Queue



2. Click on the Report you ran (in PDF) that you want to convert to Excel



3. Click on the Convert to Excel Button

4. Click on Advanced Dump, the process will run.



5. Once the conversion is complete, click on the report to open it within Excel.