
BEFORE STARTING AN ACTIVITY

- ❖ A ***Request for Activity*** (PCS Form 3-2910) shall be completed and approved by the Principal or designee prior to initiating an event/activity, ordering any items and/or collecting money. The ***Request for Activity*** form must include at the following information:
 - name of the group or organization,
 - the type/description of activity (e.g.: gift wrap sale, car wash, fundraiser, field trip, speaker),
 - the intended use of profits (if there are any), **which must be detailed as to a specific purpose**, and shall be within the scope of School Board Policy. (Note: intended use of profits must be clearly communicated to contributor via advertising, flyers, and announcements)
 - Principal's signature, or administrative designee, and date of approval,
 - date of activity (beginning/end date, if applicable),

COLLECTION OF FUNDS

- ❖ Money collected/handled by a school board employee during normal working hours, from activities of any sort, **must** be deposited into the internal account funds. Per Redbook, Chapter 8 Section I 2.
- ❖ Required by REDBOOK: All money collected outside of the bookkeeper's office must be turned in to the bookkeeper no later than the next business day and deposited within 5 business days. (Note: this prohibits the school from using collection sites such as Go Fund Me or Donor's Choose. It is recommended that the school redirect any use of these funding collection sites to support organizations which operate independently from the schools internal funds.) It is recommended that teachers submit funds collected daily. Staff members are personally held responsible for money collected. It must be kept in a secured place at all times.
- ❖ **Money must be turned in by teachers or staff members only. Students may not bring money to the bookkeeping office.**
- ❖ All money collected must be accompanied by a ***Signature Sheet*** (PCS Form 3-2136), ***Receipt Book*** (issued by the school business office), ***Ticket Sales Report*** (PCS Form 3-2908) or ***Verification of Funds*** (PCS Form 3-2909).
 - All money collected is to be counted by the staff member before being submitted to the bookkeeper.
 - All numbered receipting documents must be signed out by the teacher/staff member, **not by students.**
 - All receipting documents are to be completed in ink (no red ink).
 - All ***Signature Sheets*** and ***Receipt Books*** are controlled pre-numbered items and must be returned to the bookkeeper for auditing purposes.
- ❖ No cash expenditures are to be made from any receipts collected. All funds must be submitted to the bookkeeper for receipt and deposit before any purchases may be initiated.
- ❖ No checks are to be cashed from the receipts collected.
- ❖ Staff members are not to accept money without having the student sign a ***Signature Sheet*** or one of the other official district receipting forms issued by the bookkeeping office.

- ❖ **Signature Sheet** forms - Read the detailed instructions on the back of this PCS form.
 - Each student turning in money must sign, date and list the amount on the **Signature Sheet**.
 - The student must sign the **Signature Sheet** at the time the money is given to the teacher.
 - **To correct an error, the individual (student) making the error must cross through the line with a single line and then initial. Do not erase or use white out.**
 - Teachers should not sign the **Signature Sheet** for the students with the exception of Pre K-1.
 - **Signature Sheets** must be turned in when full or no longer needed. Under no circumstances is a **Signature Sheet** to be destroyed. They are to be maintained on file for auditing purposes.
 - Under no circumstances should the back of a **Signature Sheet** be written on, additional lines be added to a signature sheet or a blank sheet of paper be attached for collecting funds (i.e., use additional **Signature Sheets**).
- ❖ **Receipt Books** - Generally used for, but not limited to: club dues, yearbook ads, sales, VPK and PPK tuition.
 - Each **Receipt Book** is to be used for one purpose only (e.g.: do not put fundraiser and club dues in the same book).
 - Every line of the receipt is to be completed.
 - Place carbon between the white and yellow copy.
 - After the receipt is written, the person paying is to receive the white copy of the receipt.
 - The yellow copy is to remain in the receipt book.
 - **Never write on the yellow copy. It has to be a duplicate copy of the original receipt. If the carbon is not between the white and yellow page, void the receipt.**
 - If an error is made on a receipt, void the receipt, keeping both white and yellow copies in the book stapled together. Write void across the page.
 - Under no circumstances may a receipt be destroyed.
 - Do not sign receipts ahead of the collection of the funds.
- ❖ **Verification of Funds** form - Use this form for money collected from car washes, tag days, concessions, school store, etc.
 - Two adults, other than the bookkeeper, must count the funds and sign the form prior to submitting it to the bookkeeping office.
- ❖ **Ticket Sales Report** forms - Details the sale and use of ticket events.
- ❖ **Please...** NO MONEY collections 2 days prior to any holiday. **Remember:** funds collected must be deposited into the school's bank account within 5 business days.

EXPENDITURE OF FUNDS

- ❖ **All** purchases, including those purchased at workshops or any other event must have **prior written** approval. **A purchase requisition must be completed and submitted to the Principal for approval prior to initiating a purchase or making arrangements with a vendor.** The school will not be able to reimburse anyone for items which have not been pre-approved by the Principal. School Board Policy states that any purchase made without a proper authorization will be the personal responsibility of the purchaser. (Refer to School Board Policy 6320)

Purchase Requisitions:

- When completing a purchase requisition, be sure to include the name of company, address, zip code, telephone, FAX number, e-mail address, description of articles to be purchased, purpose of purchase, account name and account number to which the expenditure will be charged, then sign and date it before submitting it to the school's business office for written approval.
- Please allow 3-5 days for the purchase requisition to be approved and an internal purchase order to be completed. If you are spending discretionary funds, please allow 10 days for a district purchase order to be completed.
- ❖ Class, club or organization purchase requisitions must include signatures of teacher/sponsor and treasurer or a student officer.
- ❖ **DO NOT** give a vendor an order until the purchase requisition has been signed by the Principal.
- ❖ **When the district has a contract in effect, purchases of items covered must be made from the approved vendor unless the same item can be purchased elsewhere at a lower cost. Documentation to support the lower cost comparison must be attached to the invoice/receipt.**
- ❖ ***Bids (Internal Fund)*** - When making purchases the following thresholds shall apply:
 - \$0.01 to \$5,999.99: No minimum number of quotations required. The Superintendent shall have the authority to initiate a purchase without further action required.
 - \$6,000.00 to \$24,999.99: A minimum of three (3) written quotations must be requested. No minimum number of responses is required. E-mail shall qualify as a written response.
 - \$25,000.00 to \$49,999.99: A minimum of three (3) written quotations must be requested. Three (3) responses are required. E-mail shall qualify as a written response. Requires approval of Executive Director or above.
 - \$50,000.00 or more: A minimum of three (3) competitive solicitations for sealed proposals shall be requested in accordance with F.A.C. 6A-1.012(7). A public bid opening shall be conducted on the date and time when bids are due. Board approval shall be required before a purchase order may be released unless the purchase qualifies as an emergency under F.A.C. 6A-1.012(12) (e).
- ❖ Contractual obligations and promissory notes shall not be executed in the name of a school or any school organization. The Principal or Director shall not enter the school or center into any financial contract for longer than one (1) year without the prior written authorization of the Superintendent.
- ❖ ***Payments*** - Submit to the bookkeeper all invoices, signed by person responsible for verifying receipt of materials. All packages should be opened, contents counted and checked against invoice or packing slip before signing for payment. Report any discrepancies to the bookkeeper immediately. **Note:** Your signature on the vendor invoice or packing slip is the authorization to pay the bill. Be sure all items have been received.

- ❖ Generic invoices will not be paid. The invoice must be an official document with the vendors name printed on it.
- ❖ **Petty Cash - A \$50.00 maximum is allowed for petty cash purchases from internal funds.** Petty cash expenditures require prior approval (a completed requisition). Series of like items, with a unit value of less than \$50.00 are not to be made by one individual within a short time frame to circumvent the limit for internal petty cash purchases. To prevent possible duplicate payment, the original, dated invoice(s), bill(s), or receipt(s) shall contain a description of the items purchased and be signed and dated by the person making the purchases. Additionally, requests for petty cash reimbursement shall be made within 5 business days of purchase. REMINDER: Petty Cash Expenditures require prior approval (either completed requisition or documentation that indicates supervisor approval)...and reimbursement will be made ONLY if approved by the Principal.
- ❖ **Refunds** - Authorization for refund must be given in writing to the bookkeeper by the Principal or designee.
 - Prior to obtaining Principal authorization, the sponsor/teacher must also authorize the payment and verify the amount of the refund.
 - Every effort will be made to obtain the original receipt before a refund is made. In the event that the original receipt is not available or the funds were collected on a *Signature Sheet*, the bookkeeper shall verify the original receipt and reference it on the *Refund Slip* (PCS Form 3-2904).
- ❖ **P-Cards - The use of INTERNAL FUNDS is prohibited unless it is for student field trips and only with a special issued FIELD TRIP P-Card.**
- ❖ **P-Cards** - To use the P-Card, the employee must first read and sign a *Purchasing Card Agreement* (PCS Form 3-2797) and return it to the bookkeeper. **This agreement must be signed yearly and a separate Purchasing Card Agreement must be signed for each card checked out.**
 - The original agreement is maintained by the CCC (generally the school's bookkeeper) and a copy of the agreement (with a condensed version of the Procedures for Proper Use of the Purchasing Card on the back) is given to the employee.
 - Prior to the purchase, the employee will prepare a purchase requisition, which must be completed and approved by the Principal, and if applicable, department head/sponsor/class officer.
 - The employee must sign the P-Card out on the *Purchasing Card Log* (PCS Form 3-2798), unless using a Personal P-card.
 - Purchases must be made by the person signing the P-Card out.
 - When making an online order, print the order showing the items that were ordered and the amount to be charged. If ordering on the telephone, ask that a copy of the invoice be faxed to the school. These invoices are to be submitted as a receipt.
 - Employees need to keep the school's purchasing card separate from any of their personal credit cards to avoid any unintentional misuse. Unauthorized P-Card use may subject an employee to disciplinary action outlined in School Board Policies 1140 / 3140 / 4140.
 - The P-Card user needs to notify the vendor if the purchase is tax exempt. The tax-exempt number is located on the front of each P-Card.

- The P-Card and the **signed** original, itemized receipt/invoice are to be returned by the next business day and the P-Card logged back in. Record the P-Card number on the receipt, if not already imprinted. NOTE: The invoice/receipt is to be signed by the employee that made the purchase and the Principal.
- ❖ ***Purchasing Card Restrictions*** – **The use of internal funds for purchases is prohibited unless it is for student field trips.** For purposes of this program, the following types of expenditures are unauthorized:
 - anything for personal use
 - cash advances
 - technology equipment
 - membership dues
 - items stocked by the district warehouse
 - gift cards, including iTunes and Amazon
 - items available from a district bid when purchased from a non-contracted vendor
 - salaries, honorariums and stipends
 - service (except for rental cars)
 - entertainment related expenditures, beautification and decoration accessories, food or banquet and party supplies (unless currently allowed under district expenditures guidelines)
 - airline tickets
 - AV equipment
 - furniture
 - library books
 - state adopted books
- ❖ Each teacher/staff member with a personal P-Card maintains ownership of the P-Card until the end of the school year when it is to be given to the CCC and secured in the school safe, unless otherwise directed by the Principal or the Purchasing Department. If a teacher/staff member does not follow proper procedures, the Principal may choose to keep the individual's P-Card in the school safe or have it canceled.
- ❖ ***Printing*** - Printing of all materials (other than on the school copy machines) must be done by Central Printing. If Central Printing cannot complete the job, they will sign off and give permission to use an outside vendor.

FIELD TRIPS, FUNDRAISERS & OTHER SCHOOL TYPE ACTIVITIES

- ❖ ***Request for Activity*** – ***Request for Activity*** forms must be completed for any activity in the school's name in order to have any fundraiser, field trip, meetings, guest speakers, or collection of funds for a club, PTA or any other organization.
 - A complete description of the activity and the purpose for the activity must be filled in.
 - Approval by the Principal will be obtained **prior** to initiating (arranging) the event or ordering any items or collecting money.
- ❖ ***Field Trips*** - A ***Request for Activity*** form shall be submitted to the Principal for **written approval prior** to the trip being **initiated**.
 - Field trips will utilize PCSB buses whenever possible; the request must be at least 10 days in advance.

- Please allow 3 to 4 weeks to process field trips. If your field trip is not on the approved field trip list (Note: check with bookkeeper for the PCS Approved Field Trip List), please complete an ***Application For Field Trip Not On Approved List*** (PCS Form 1-294) and submit to the appropriate area office for approval.
 - When using a commercial carrier, only companies listed in Purchasing's Bid Catalogue shall be used, and expenditures **must be processed through TERMS**. Secure bids when necessary.
 - Complete an ***Internal Purchase Requisition*** (PCS Form 3-2902) for buses and entrance fees at least two weeks prior to collections for the trip.
 - No student may be excluded from a field trip that is part of the school's curriculum because of an inability to pay the cost of admission or related expenses.
 - All student field trips must go through the school's internal fund books. Outside support organizations (PTA or boosters) may make donations to the internal fund to cover expenses for field trips.
 - All chaperones must be registered volunteers at least three weeks in advance of field trip. See Volunteer Coordinator for forms.
 - Children may not attend a field trip unless they are part of the group for whom the trip was arranged and/or written approval is given in advance by the Principal.
 - Expenditures to provide a substitute teacher in place of the teacher who accompanies students on an activity or field trip may be paid from the funds related to the activity or field trip with Principal approval.
 - Complete a ***Temporary Duty Elsewhere*** (TDE) form.
 - For additional information, guidelines and procedures refer to School Board Policy 2340 and the back of *Application for Field Trip Not on Approved List* form.
- ❖ ***Fundraising - A Request for Activity*** form must be completed and approved by the Principal or designee **prior to initiating** any activity. The purpose of the activity must be clearly stated on the request form. The proceeds from such activity shall contribute to the educational experience of the students involved.
- Raffles and other activities of chance are prohibited.
 - Door to door sales solicitations by students are prohibited for safety reasons.
 - Fundraising activities for which students are charged admission fees are not permitted during school hours.
 - Check first with the bookkeeping office – there are limitations on candy orders and suggested vendors. The vendor used must be on the Risk Management approved fundraiser list.
 - Collection of funds for all school sponsored fundraising activities must be deposited in the internal fund accounts as well as all transactions in connection with the activity shall be conducted in accordance with School Board Policy and procedures.
 - Fundraising activity must have a specific start and end date. Generally, each activity should be limited to a two-week period, followed by a two-week period for collecting outstanding student obligations and for filing the required financial report. Refer to section below entitled ***Sales Report/Ticket Report***.
 - Inventory remaining after the end of the sale must be kept in a secure place to prevent loss or theft. All leftover items must be listed on a perpetual ***Inventory of Merchandise*** (PCS Form 3-2895). Date or name sensitive merchandise may be sold at a reduced price to liquidate inventory. Items that cannot be sold may be disposed of and documented in the following manner:
 - Sell items to the PTA

- Give to volunteers in recognition of outstanding service
 - Donate to charitable, non-profit organization (obtain a receipt)
 - Destroyed (must have signatures of two eye-witnesses of the items being destroyed)
- ❖ **Sales Report / Ticket Report** - Detailed instructions for completing these are on the back of the annually updated PCS forms.
- Upon completion of the event, the sponsor is responsible for completing a financial report, either a **Sales Report** (PCS Form 3-2900), **Fund Raising Profit/Loss Report** (PCS Form 3-2894), or **Ticket Sales Report**.
 - The deadline for closing out all activity is two weeks from the end of the activity.
 - **Ticket Sales Report** forms are for events where tickets are sold. All money collected and tickets sold for the event must be recorded on this form. The completed **Ticket Sales Report** must be signed by the ticket seller.
 - **Sales Report** forms are for the sale of items. All funds collected and the number of items sold, plus the value of the remaining inventory are to be recorded on this form. The **Sales Report** is to be completed in full and signed by the sponsor. Inventory remaining after the end of the sale must be kept in a secure place so it is available for audit.
- ❖ **School Store** - A complete inventory should be conducted and a School Store Inventory (PCS Form 3-365) should be completed by the sponsor at year end.
- ❖ **Tickets** - Pre-numbered tickets must be sold at school-sponsored events if admission is charged.
- All multi-purpose, specialty and centralized athletic tickets must be maintained on inventory.
 - Tickets that are produced in the school must be numbered under dual control. The actual number of tickets available for sale is to be documented whether the tickets were purchased, donated, or produced within the school.
 - A perpetual **Ticket Inventory** (PCS Form 3-2907) must be maintained at the school.
 - All unsold tickets must be kept for audit review.
 - Revenue from ticket sales must be submitted to the bookkeeper for receipt no later than the next business day.
 - A **Ticket Sales Report** must be finalized by the next business day following the activity. Refer to the most current form for detailed instructions.
- ❖ It is recommended that money collected from fundraising activities not be spent until the **Sales Report** and/or **Ticket Sales Report** are completed and submitted to the bookkeeper.
- ❖ **Walk-A-Thons and other like Activities** - Activity events initiated and conducted in the name of the school, which are held during the school day, shall be deemed a school activity and appropriate approvals must be obtained. Money collected for these activities is processed through the school's internal fund accounts.
- When conducting walk-a-thons or other events where students ask for pledges, the **Pledge Collection Sheet** (PCS Form 3-2901) is to be used.
 - The **Pledge Collection Sheets** are to be recorded on the **Pledge Collection Control Sheet** (PCS Form 3-2899). Additional instructions are provided on these forms as to their use.

OTHER INFORMATION

- ❖ **Grants** – Teachers applying for a grant need to fill out a request for activity for supervisory approval. Grants are usually sent to the special projects department and not deposited into internal funds.
- ❖ **Student Obligations** - Textbooks: Lost & Damaged textbook forms are available from the textbook coordinator. The form is to be used when a book is lost or damaged through the year so that an accurate inventory can be maintained. There is an end of the year report due to the bookkeeper. **Note:** Every effort should be made to collect textbook obligations from students and/or pass on the obligation if student transfers to another school within the district.
- ❖ **School Board Equipment – Property Removal, Equipment Assignment & Asset Transfers:**
 - No School Board equipment shall be removed from the school board property without the proper paperwork being on file. All staff must complete a **Property Removal Contract** (PCS Form 3-1943) with an administrator's signature granting approval. This form needs to be updated each school year.
 - School Board equipment may not be used for personal use.
 - Missing, damaged, lost or stolen equipment must be reported immediately to Risk Management using **Damage and/or Loss of Business Property Report** (PCS Form 3-865) within 60 days.
 - If an employee loses a piece of equipment and is found to be negligent, he or she will be required to reimburse the district for the loss (depreciated or lease value) in accordance with Lost Property and Equipment Committee guidelines. Refer to School Board Policy 7300 and Risk Management website.
 - Each staff member is to complete an **Equipment Assignment List** (PCS Form 3-3160) annually that includes all School Board equipment individually assigned. Please include the property tag (if applicable) and/or serial number of each item. A signature of acceptance of the equipment should conclude the list. All **Equipment Assignment Lists** are to be on file in the school's business office. This list is to be updated with current information and new signatures every school year. (Refer to School Board Policy 7300)
 - At the end of each school year, all employees are to return all equipment assigned to them to a designated administrator at the school. That person is to verify and initial that each employee has properly accounted for and turned in the equipment.
 - All equipment being transferred from the school must have appropriate paperwork and Principal approval.
 - Transfer between schools – when a teacher is assigned to a different school that equipment may follow to the next location. Be sure to follow the asset transfer guidelines.
 - Transfers from school to department-when a teacher or Principal moves to a department that equipment stays with the school. Equipment will be assigned from the department.
 - Untagged items are listed on a warehouse requisition form (M328) for pickup. Tagged fixed assets must be transferred by an on-line asset transfer; including the UT equipment (Uncapitalized Technology).
- ❖ All equipment and software valued at less than \$1,000 must be tracked on the School's Uncapitalized Property Inventory (Principal's Inventory).

- ❖ **Uncapitalized Technology Equipment – UT:** The technology equipment to be labeled includes desktop computers, laptops, netbooks, iPads, Kindle Fires, Nook Colors, and other android tablets which are \$1,000 or less in value. The labels will provide the TIS Department the ability to track the equipment for warranties and service repairs.
 - **The Surplus Property Forum** is for all Pinellas County Schools to list items that are no longer used in that particular school or department. This process is to allow other schools or departments to have access to these items that they might use at their cost center.
 - **NOTE:** Prior approval from the school Principal is required. List all working surplus property on this forum for 45 days prior to sending to the warehouse. An asset transfer form should not be completed until posted to this site for this required period of time.
 - Link to the surplus property forum:
[https://mail.pcsb.org/public/Surplus Property Forum](https://mail.pcsb.org/public/Surplus_Property_Forum)
- ❖ **Donations** - Equipment given to the school must have a **Donation Form** (PCS Form 3-2754) completed.
 - If the equipment has a fair market value (assigned value by donor) at the time of donation of \$1,000 or more, a property tag must be requested.
 - If the value of the equipment is between \$300-\$999.99, the equipment must be listed on the **Uncapitalized Tangible Property Excel spreadsheet** (Principal's Inventory).
 - Any gift conveying title of tangible property shall be submitted to the School Board for acceptance.
- ❖ Unrestricted donations are to be spent for the welfare of the student body, not for personal use of the staff.
- ❖ Gift certificates and other items of monetary value shall be recorded on an **Items of Value** (PCS Form 3-2896) and be treated the same as cash.
 - They must be kept secured in the school's safe until they are distributed or used.
 - When used by the school, receipts/invoices are required for documenting the purchase(s).
 - If given to an individual for recognition, the recipient must sign for acceptance.
- ❖ **Use of Electronic Resources 7540.04:**
 - Users may access the network only through district-owned computers and access points. Faculty personal computers may not be connected to the district network.
 - An employee may not knowingly use and/or install software on district-owned computers for which the district lacks the appropriate license.
 - An employee may not download software, including "freeware" "shareware" or commercial packages, without prior approval of the site administrator.
 - Consequences for unauthorized use of software range from a reprimand for minor offenses, to reimbursement to the district of fines assessed, to termination of employment for repeated, willful offenses.
- ❖ **Anti-Fraud Policy 8700 & Whistle Blower Policy 1211, 3211, & 4211:**
 - All employees are required to sign a statement that they have read and understand the Anti-Fraud Policy.

-
- Falsifying or unauthorized altering of records constitutes fraud. These records may include, but are not limited to, the following: cash receipt documents, financial reporting of fundraisers (i.e. ***Sales Reports or Ticket Sales Report***), timesheets, Certificates of Absence, travel reimbursement statement, and student records.
 - The Whistle-Blower Policy protects employees who disclose certain information on their own initiative in a written and signed complaint.
 - The name or identity of any individual who discloses such information in good faith to the Office of Professional Standards may not be disclosed to anyone other than the Office of Professional Standards, unless the written consent of the individual is obtained.
- ❖ ***Attendance & Absence Records:***
- Per the Florida Statutes 1012.68 regarding attendance records for school districts, “*The administrator of each designated ... unit shall see that **both the days present and the days absent for each employee are reported** ... Each district school superintendent shall establish procedures to ensure maintenance of the complete records*” **Accuracy in reporting and recording attendance and absence is not optional.**
 - Each employee is responsible for reporting, signing and/or completing his/her absence on the districts ***Employee Certificate of Absence Report*** (PCS Form 3-135) within five days upon returning from an absence. Failure to do so may be subject to the Anti-Fraud Policy 8700.