**GENERAL INFORMATION**

The District School Board of Pasco County Bookkeeping Handbook specifies all requirements regarding money and purchases. This handbook is available through the bookkeeper for all staff. Staff must comply with all requirements.

**PURCHASE ORDERS (DISTRICT & INTERNAL FUNDS)**

Forms for placing orders can be obtained in the bookkeeper’s office. The bookkeeper will process the purchase order (PO)/requisition and obtain the approval of an administrator. The person responsible for the internal or district budget account must sign all POs and requisitions. In addition, the principal must approve requests for expenditures before any items are ordered or purchased. The bookkeeper will fax or call the vendor. Purchases made without an approved PO will not be paid or reimbursed. Merchandise will be returned. Receipts submitted without prior approval will not be accepted.

**DISTRICT BIDS AND STATE VENDORS**

The district has various bids and state contracted vendors that offer discounts to the school system. Schools are obligated to honor the bids and contracts for all purchases. See the bookkeeper for information about the requirements for soliciting quotes. The current bid list can be found by accessing the Purchasing Department’s website at <http://purchasing.pasco.k12.fl.us>

**OUTSIDE VENDORS**

Any order using outside vendors exceeding $3,000.00 must be supported by written quotes that include the vendor’s name, telephone number, a contact person, and the quote. All quotes must reflect the same item, including kind, quality, and quantity.

All orders (mail, telephone, internet or direct pick) may only be placed when the purchase order has been processed through bookkeeping, and the approved copy has been returned to the person requesting approval. Verbal agreement to proceed with an order by an administrator is not authorization to place an order. Only the encumbrances following this process will be paid.

A copy of the approved internal funds purchase order will be returned to the originator after bookkeeping sends, faxes, or calls in the order to the vendor.

**WAREHOUSE ORDERS**

An updated copy of the district warehouse catalog, as well as order forms, is available online at [www.pasco.k12.fl.us/warehouse](http://www.pasco.k12.fl.us/warehouse). A hard copy is available in the bookkeeper’s office.

**A/V AND COMPUTER SOFTWARE ORDERS**

The Learning Community Leader, Academy Lead Teacher, or Department Head routes all requests for audiovisual materials to the media specialists and/or technology specialist. Orders for software must be approved by the technology specialist prior to submission to the bookkeeper. All equipment in excess of $500.00 must be received by the media specialists or technology specialist for inventory--regardless of the funding source. The media center personnel will receive such equipment orders for inventory purposes and, once completed, deliver to the proper person.

**PROPERTY RECORDS**

Equipment costing $750.00 or more must be logged on the property records inventory. State law requires that this property be inventoried annually. Any electronic equipment purchased with school or Teacher Lead Money must be inventoried through the school media center. This includes cameras, LCD projectors and DVD players.

**TAX EXEMPT STATUS**

A copy of the tax exemption certificate can be obtained from the bookkeeper on request. The certificate is to be used for school purchases only. Fundraising supplies or items to be retained by students (t-shirts, for example) are not tax exempt. Tax will be added to the invoice.

Booster clubs must obtain their own tax exemption certificate from the state and meet the requirements for a non-profit organization as required by law. Outside booster clubs cannot use the school’s tax-exempt certificate.

**ORDERING SUPPLIES AND EQUIPMENT**

Orders are submitted by the Learning Community Leader, Academy Lead Teacher, Department Head, or Sponsor to the bookkeeper. Once submitted, the principal must approve orders before any encumbrance to the school occurs. Internal purchase orders may be placed as soon as they are processed by bookkeeping. Purchase orders using district funds must also be approved and processed through the purchasing department. Vendors with district bids or a state contract must be utilized first, regardless of the price or convenience. Additional vendors may be considered when the requested item is unavailable. The district must approve all vendors in advance. Purchase orders and checks can only be processed when this procedure has been completed.

To expedite your order, please use the correct form and a current catalog. These items are available in the bookkeeper’s office. Internal POs or check requests must be accompanied by documentation. All orders must include the following information:

A. Vendor Name & Address E. Grand Total

B. Quantity & Description of Item F. Quotes for any order exceeding $3000.00

C. Unit Price & Extended Total G. Applicable Discounts

D. Shipping Costs (if applicable)

**USING INTERNAL ACCOUNTS**

All purchases for merchandise and services through approved vendors must be pre-approved by administration and processed by bookkeeping prior to purchase. Vendors must be on the approved list or have a completed W-9 and be assigned a vendor number by the district office before a purchase order or check can be processed. Requests for expenditures must be approved by the principal and processed through bookkeeping before any items may be ordered or purchased.

All requests for checks and purchase orders must be supported by documentation (i.e. quote, order form, copy of registration form, etc.). Collections must be turned in the way they are received. Collections cannot be used to purchase supplies or to cash checks. All receipts, invoices, and packing slips must be signed, dated, and returned to the bookkeeper within five (5) workdays.

**REQUESTS FOR CHECKS**

A minimum of one week must be allowed for a check request. Reimbursements will only be made for purchases with an approved purchase order, and with an original signed and dated receipt. The date on the receipt must be after the approval date of the purchase order. All receipts must be signed in ink with a full signature. Unauthorized purchases will not be reimbursed. The school is prohibited from reimbursing sales tax for tax-exempt purchases. A copy of the tax exemption certificate can be obtained from the bookkeeper, upon request, to be used for qualifying purchases.

**TRANSFERS BETWEEN FUNDS**

Funds may be transferred from one account to another with the principal’s approval. A transfer authorization form must be completed with the signatures of the principal and the sponsors of the accounts involved.

**PACKAGES**

All packages will be checked by the bookkeeper. Employees will be notified by the bookkeeper when a delivered item is ready to be picked up from the front office.

**FUNDRAISING**

The purpose of fundraising projects should be to contribute to the educational experience of the students. All fundraisers must comply with Pasco County School Board policies and should not be in conflict with the overall instructional program. Anyone submitting a fundraising proposal must sign a school fundraiser agreement form. All fundraising projects and activities must first be submitted on an Activity Request form, approved, and scheduled on the calendar in advance. The person responsible for the internal account must sign the activity request prior to submission to administration for approval. After the fundraiser is approved, a packet with a checklist may be obtained from the bookkeeper. Fundraisers supported by school organizations are subject to sharing a profit with the school. The money distributed to the school is used to support student organizations, competitions, and other worthwhile student events. The percentage is determined on a yearly basis at the discretion of the principal. Students are not to go door-to-door in their neighborhood to make sales. All off-campus fundraising events must have a staff member supervising at all times. Fundraisers that require students to approach people in public areas requesting cash donations will not be approved (i.e. mall day, standing with cans at intersections or in front of stores). No individual group or person will have exclusive rights to a specific fundraiser every year, but may apply every year. No fundraisers will be held during the school day. Exceptions will include athletic events and special needs. Any such request will require district approval.

The charge for admission to events must be approved by administration prior to advertising the event or ticket sales. All tickets are to be purchased through the bookkeeper. Tickets will be signed out in the bookkeeper’s office and returned at the end of the sale.

No food or drink sales (including candy) during school are allowed. All food sales must be via brochure order during school hours.

Raffles sponsored by school organizations are not legal and may not be conducted. Not only are raffles prohibited, so are any other types of game of chance, including sports pools, lotteries, 50/50 drawings, and matching games.

No school or school organization shall participate in fundraising projects or activities of any kind on Sunday. The school building and grounds shall not be used during regular school hours by a person, group, or organization for any activities. Assemblies or activities that all students may attend during school hours are to be open to all the students, regardless of their ability to pay.

Students shall not participate in charitable fundraising drives using the name of the school or an organization in the school. This does not prevent participation as an individual.

The principal shall strictly control the solicitation of advertisement.

Florida Department of Revenue Statute specifies that tangible personal property sold through the school for fundraising purposed is taxable based on the delivered cost to the school. If the company is a registered sales tax vendor, it is recommended that the vendor collect and pay the sales tax to the Department of Revenue.

**SOLICITATION OF FUNDS**

Because of the number of schools in close proximity, the same businesses are often asked to contribute money and goods for school functions. To avoid conflict, solicitations should only be made within the school attendance zone.

**COLLECTION OF MONEY**

The collected money is the responsibility of the teacher until deposited with the bookkeeper or designee. Deposits are to be made on a daily basis. A drop safe is available for deposits in the main office.

The only authorized collection of money from students is district-approved student fees and any authorized school activities or fundraisers. No other money may be collected unless approved in advance by administration. Procedures for handling collection of funds should be discussed with the bookkeeper before the activity. All money collected on the school campus and in the school’s name must go through the school’s internal accounts. Money collected should be payable to the school. Some fundraising activities may qualify for direct payment, but must be authorized in advance. Money collected from students may not be used for anything other than student or school benefit.

**COLLECTION OF MONEY PROCEDURES**

All money collected must be substantiated by reports of money collected, pre-numbered tickets, reports of tickets issued and sold, or other audit records. All reports must be completed in ink. All signatures must be in ink and include first and last name. All money should be counted by the person making the deposit and should be given directly to the bookkeeper or designee or placed in the drop safe and logged in. All monies collected should be turned in DAILY. DO NOT keep funds in your classroom.

**TICKET SALES**

Tickets are obtained through the bookkeeper. No tickets are to be purchased or produced without administrative approval. All tickets must be numbered, regardless of the purpose of the activity or the source of the tickets. Ticket numbers must be recorded in the bookkeeper’s office before the sale. All collections from ticket sales must include a report of tickets sold form, which includes an inventory of the number of tickets purchased, color of tickets, ticket numbers, prices, and number of tickets sold. Each ticket must be accounted for by turning in the money collected and unused tickets after the event.

**DISTRICT BUDGET**

The district budget comes from money allocated to the school from district departments. The principal determines the funding level for each learning community, department, and teacher. Community leaders and department heads monitor funds within their work group.

The budgeted funds will be released according to the following schedule:

* All district funds must be spent by the last workday in March.
* All purchase orders using district funds must be processed by the published deadline.
* Any remaining balances after the March deadline are forfeited and will be used to meet other school needs.

The funds in the district budget are separate from internal funds. Money may not be combined for a single purchase.

**LEAD FUNDS (IF APPROPRIATED)**

The Florida State Legislature established the Florida Teachers Lead Program, which provides for a one-time appropriation of funds to each eligible teacher. Those eligible for the funds are certified teachers whose full-time responsibility is classroom instruction of students. Lead funds are disbursed through internal accounts to eligible teachers through a single check payable directly to the teacher. The money must be spent on supplies that assist teaching and learning in the classroom. The teacher is responsible for record keeping of all original receipts. These receipts must be kept for future reference. It is suggested that these receipts be kept with your personal tax records. Forms must be completed with the bookkeeper upon receipt of the funds and during the checkout procedures at the end of the school year.

**STUDENTS FEES**

Student fees will be collected on the Orientation Day and also during the first few weeks of school. All academic fees are voluntary and are used to support school programs. These fees are for consumable supplies. Athletic participation, band, choral, and photography class fees are mandatory. The money collected goes to the district.

**DISTRIBUTION OF FEES TO DEPARTMENTS**

The total of all fees collected will be distributed to the programs collecting fees. Department leaders determine how the funds allocated to their group will be dispersed. These fees are deposited into the internal account. The balance remaining at the end of the year does roll forward to the next school year.