AGENDA

REGULAR MEETING OF THE CAPE CORAL CHARTER SCHOOL GOVERNING BOARD

Tuesday, January 18, 2022
City of Cape Coral Council Chambers
5:30 PM

1. CALL TO ORDER

A. Chairman Dr. Guido Minaya

2. MOMENT OF SILENCE:

A. Chairman Dr. Guido Minaya

3. PLEDGE OF ALLEGIANCE:

A. Chairman Dr. Guido Minaya

4. ROLL CALL:

A. Chairman Dr Guido Minaya, Vice Chair Dr Melissa Rodriguez Meehan, Gloria Raso Tate, District 1 - Council Charter Liaison, Michael Campbell, Kristifer Jackson, Susan Mitchell, Neal Saiz. Parent Representatives, Jennifer Hoagland, OHS/SAC, Tonya Frank, OEN/OES

B. Request for the Approval of Charter School Authority Governing Board Members who wish to virtually attend this meeting be allowed to continue to participate, discuss, and vote on items appearing on today's Agenda dated January 18, 2022

5. APPROVAL OF MINUTES:

A. Approval of the Minutes of the Regular Governing Board Meeting on Tuesday, December 14, 2021

6. APPROVAL OF AGENDA REGULAR MEETING:

A. Approval of the Agenda for the Regular Governing Board Meeting, January 18, 2022.

7. PUBLIC COMMENT:

A. Public Comment is limited to three (3) minutes per individual; 45

minutes total comment time.

8. CONSENT AGENDA:

A. No Activity

9. SUPERINTENDENT REPORT:

A. Introduction of the Oasis High School Fight Song by Oasis High School Students Eric Feichthaler, Lyrist, and Tyler Feichthaler, Music Arranger

B. Review of the FY 2021 Audit Management Responses to Findings, and the Charter School Authority's Updated Internal Funds Standard Operating Guide Auditor's Recommendations - Jacquelin Collins, Superintendent

10. CITY MANAGER REPORT:

A. Connie Barron, Assistant City Manager, City of Cape Coral

11. CHAIRMAN REPORT:

A. Chairman Dr. Guido Minaya

12. FOUNDATION REPORT:

A. Gary Cerny, Foundation President or Jennifer Hoagland, Treasurer

13. STAFF COMMENT:

A. Oasis High School - Dr Christina Britton, Principal

14. UNFINISHED BUSINESS:

A. No Activity

15. NEW BUSINESS:

A. No Activity

16. FINAL BOARD COMMENT AND DISCUSSION:

17. TIME AND DATE OF NEXT MEETING

A. The Next Regular Governing Board Meeting will be held on Tuesday, February 8, 2022 at 5:30p.m. in Cape Coral City Council Chambers, 1015 Cultural Park Blvd., Cape Coral, FL 33990

18. ADJOURNMENT:

Members of the audience who address the Board/Commission/Committee shall step up to the speaker's lectern and give his/her full name, address and whom he/she represents. Proper decorum shall be maintained at all time. Any audience member who is boisterous or disruptive in any manner to the conduct of this meeting shall be asked to leave or be escorted from the meeting room.

In accordance with the Americans with Disabilities Act and S.S. 286.26, Florida Statutes, persons needing a special accommodation to participate in this proceeding should contact the Office of the City Clerk whose office is located at City Hall, 1015 Cultural Park Boulevard, Florida; telephone number is 1-239-574-0411, at least forty-eight (48) hours prior to the meeting for assistance. If hearing impaired, telephone the Florida Relay Service Numbers, 1-

800-955-8771 (TDD) or 1-800-955-8700 (v) for assistance.

In accordance with Florida Statute 286.0105: any person who desires to appeal any decision at this meeting will need a record of the proceedings and for this purpose may need to ensure that a verbatim record of the proceedings is made which includes the testimony and evidence upon which the appeal is based.

Item Number:	**1.A.**
Meeting Date:	**1/18/2022**
Item Type:	**CALL TO ORDER**

AGENDA REQUEST FORM

City Of Cape Coral Charter School Authority

TITLE:
Chairman Dr. Guido Minaya

SUMMARY:

ADDITIONAL INFORMATION:

RECOMMENDED ACTION:

Item Number:	**2.A.**
Meeting Date:	**1/18/2022**
Item Type:	**MOMENT OF SILENCE:**

AGENDA REQUEST FORM

City Of Cape Coral Charter School Authority

TITLE:

Chairman Dr. Guido Minaya

SUMMARY:

ADDITIONAL INFORMATION:

RECOMMENDED ACTION:

Item Number:	**3.A.**
Meeting Date:	**1/18/2022**
Item Type:	**PLEDGE OF ALLEGIANCE:**

AGENDA REQUEST FORM

City Of Cape Coral Charter School Authority

TITLE:

Chairman Dr. Guido Minaya

SUMMARY:

ADDITIONAL INFORMATION:

RECOMMENDED ACTION:

Item Number:	**4.A.**
Meeting Date:	**1/18/2022**
Item Type:	**ROLL CALL:**

AGENDA REQUEST FORM

City Of Cape Coral Charter School Authority

TITLE:

Chairman Dr Guido Minaya, Vice Chair Dr Melissa Rodriguez Meehan, Gloria Raso Tate, District 1 - Council Charter Liaison, Michael Campbell, Kristifer Jackson, Susan Mitchell, Neal Saiz. Parent Representatives, Jennifer Hoagland, OHS/SAC, Tonya Frank, OEN/OES

SUMMARY:

ADDITIONAL INFORMATION:

RECOMMENDED ACTION:

Item Number:	**4.B.**
Meeting Date:	**1/18/2022**
Item Type:	**ROLL CALL:**

AGENDA REQUEST FORM

City Of Cape Coral Charter School Authority

TITLE:

Request for the Approval of Charter School Authority Governing Board Members who wish to virtually attend this meeting be allowed to continue to participate, discuss, and vote on items appearing on today's Agenda dated January 18, 2022

SUMMARY:

ADDITIONAL INFORMATION:

RECOMMENDED ACTION:

Item Number:	**5.A.**
Meeting Date:	**1/18/2022**
Item Type:	**APPROVAL OF MINUTES:**

AGENDA REQUEST FORM

City Of Cape Coral Charter School Authority

TITLE:

Approval of the Minutes of the Regular Governing Board Meeting on Tuesday, December 14, 2021

SUMMARY:

ADDITIONAL INFORMATION:

RECOMMENDED ACTION:

ATTACHMENTS:

	Description	Type
🗋	GB MINUTES DEC 14 2022	Backup Material

GOVERNING BOARD MINUTES

Regular Meeting

City of Cape Coral Charter School Authority Governing Board Regular Meeting

City Council Chambers
Tuesday, December 14, 2021 at 5:30p.m.

1. Call to Order

Chairman Dr. Guido Minaya

A Regular Meeting of the City of Cape Coral Charter School Authority Governing Board of Lee County, Florida, met on Tuesday, December 14, 2021 at City Council Chambers, Cape Coral FL 33990. Chairman Minaya called the meeting to order at 5:30p.m.

2. Moment of Silence

Chairman Minaya

3. Pledge of Allegiance to the Flag of the United States of America

Chairman Minaya

4. Roll Call

Chairman Minaya, Vice-Chair Rodriguez Meehan, Raso Tate, Dist 1, Campbell, Jackson, Mitchell, Saiz. Parent Representatives(s) Hoagland - OHS, Frank - OEN/OES.
Also Present: Jacquelin Collins, Superintendent
Mary Anne Moniz, Charter Schools Business Manager
Danielle Jensen, Director of Food Service and Transportation
Dr Christina Britton, Principal, Oasis High
Tim Loughren, AP OHS
Donnie Hopper, Principal, OMS
Dr Brianne Romano, AP OMS
Kevin Brown, Principal, OEN
MaryBeth Grecsek, Principal, OES
Carrie Abes, AP OES
Dr. John Omundsen, Director STEM Education
Dolores Menendez, City Attorney
Mark Moriarty, Assistant City Attorney, City of Cape Coral
Connie Barron, Assistant City Manager

Mark Mason, Finance Director, CCC
Michele Hoffmann, Director IT, CCC
Matthew Vilord, IT and Communications Manager, CCC
Mark Ridenour, Capital Projects, CCC
Damon Grant, Public Works Facilities Project Manager, CCC
Angela Cline, Classification & Compensation Manager, CCC
Amy Pawloski, Teacher OMS
Luis Zambaro, Media
CCPD Officer

5. Approval of Minutes

Motion made by Member Mitchell, Second by Member Rodriguez Meehan to Approve the Minutes of the Regular Meeting on Tuesday, October 12, 2021 Unanimous. Motion Carried

6. Approval of Regular Agenda Meeting

Motion made by Member Mitchell, Second by Member Rodriguez Meehan to Approve the Agenda for the Regular Governing Board Meeting, on Tuesday, December 14, 2021. Unanimous. Motion Carried

7. Public Comment

Public Comment Speaking Time is to be imited up to three (3) minutes per individual; 45 mintes total Public Comment time.

No Activity

8. Consent Agenda

Motion made by Member Raso Tate, Second by Member Rodriguez Meehan to Approve the Consent Items 8A - 8D as Presented. Unanimous. Motion Carried

8A. ***APPROVED*** Request for Acceptance and Approval of the City of Cape Coral Oasis Charter Schools Instructional Calendar School Year 2022-2023 - Superintendent Jacquelin Collins

8B. ***APPROVED*** Request for Approval of the Meeting Dates for the Cape Coral Charter School Authority Budget Workshop #1, and Budget Workshop #2 - Superintendent Collins

8C. ***APPROVED*** Request for Approval and Adoption of the NEOLA Policy Updates: 0100, 0131, 0161, 0165.01,1120, 1121.01, 1215, 1590, 2111, 2215, 2410, 2417, 2421, 2423, 2430, 2431.03, 2520, 2521, 2605, 2800, 3120, 3121.01, 3215, 3590, 4120, 4121.01, 4215, 4590 -

Superintendent Collins. Updates can be viewed at www.capecharterschools.org. Go to Governing Board, CLICK Meetings, Go to Current Agenda, CLICK NEOLA UPDATES

8D. ***APPROVED*** Request for Approval and Adoption of the NEOLA Policy Updates: 5225, 5410.01, 5460, 5500, 5512, 5630.01, 5722, 6152, 6152.01, 7434, 7440.01, 8141, 8310, 8330, 8406, 8420, 8450.01, 8452, 8800, 9800 - Superintendent Collins. Updates can be viewed at www.capecharterschools.org. Go to Governing Board, CLICK Meetings, Go to Current Agenda, CLICK NEOLA UPDATES

9. Superintendent's Report

Introduced the Governing Board members; welcomed new member, Neal Saiz.
Introduced new CITY MANAGER'S REPORT which has been added to all meeting agendas.

ESSER III - Schools are expected to receive an allocation in the amount of $6.2million, which is our largest allomet to date. ESSER II was $2.7million. Each school submitted their own plan which was due Nov.12; the District is submitting final plans Dec 17th. Final approval will come from the state sometime in Spring '22. These monies are used to close learning gaps, increase reading scores, enhance content, support students and teachers, etc., all gaps brought on by the COVID-19 pandemic. Funding will be in two bundles - 1st will be 2/3 of total allomet, followed by 1/3 balance the following year. A minimum of 20% must be spent on learning loss. All school plans are posted on each school's website. As required, a survey is also present asking where spending should go and why.This information will be shared at a later meeting. All plans will be reviewed regularly.

BUDGET KICKOFF - Mark Mason is aware of the kickoff and attended the meeting. We are reviewing Capital Asset Improvement Plans which are due in January. Furthermore, principals have also started working on their Operations templates which are due for review with me, Mark, and Mary Anne in March.

STRATEGIC PLAN GOALS - Continuous focus and progress throughout the system.

1. Student Achievement - using data analysis. Schools have implemented PLC to determine through common assessments what has been mastered and what remaisn a challenge.
2. Implementation of more effective teacher evaluation tool - using growth model that gives teachers staregies they can use to increase student learning and their own teaching skills. Next year we will have six(6) days of professional development that will help us reach this worthy goal.

3. Development and Implementation of Teacher Mentoring Program - Dr. Brianne Romano (current OMS AP) will design the teacher mentoring program and with the assistance of principals and assistant principals identify educators who can benefit from peer support and guidance. The program will start forming in January with scheduled trainings to follow.

   OHS CHARTER RENEWAL - Dr. Britton and the Superintendent will begin working closely to complete the application according to the new Florida Model Charter School application requirements and will submit by March 1st or soon thereafter.

10. City Manager's Report

Connie Barron, Assistant City Manager (ACM)

Barron gave an introduction and brief outline of her personal and professional association with the Charter Schools. She also outlined the City's transition plan with the charter schools which has changed from a previously arms-length position, to a more involved operational mode. Barron thanked all parties participating in the initial transition team meetings.

ACM highlighted some aspects of the amended lease agreement including summarizing "the City is now paying $1.7million of the Charter School's $3.2 million annual debt, and also adding $300,000 in capital improvements funding. So [now] rather than the charter school's paying $3.2 million a year, they will [now] pay $1.5 million a year, for the lease of the buildings." Barron finished saying the City is "looking forward to a very long, prosperous, and successful partnership with the Charter Schools."

Michelle Hoffmann, Director IT, gave an IT Transition Report that reviewed the results of the charter school's IT satisfaction survey.

Mark Mason, Director Financial Services, highlighted creation of new charter schools financial operations environment within Tyler Munis, the FY 2021 Internal Audit review, and miscellaneous expectations moving forward.

Mark Ridenour, Facilities Project Manager/Capital Projects gave updates on charter school custodial issues, and the Oasis North Portables Project. He also introduced Damon Grant, the new Facilities Project Manager who will now oversee all charter school custodial issues.

Barron introduced Angela Cline, Classification & Compensation Manager, who will provide Human Resources input as necessary during subsequent board meetings.

Member Raso Tate reminded governing board members that "City Council is committed to the success and continued support of the charter schools."

Chairman Minaya noted that seeing City teams in the chamber, along with Charter School administration shows that "the transition is truly a partnership," and he is grateful and appreciative a City Manager's Report is now part of the governing board's agenda, and that the two parties can move forward with a better understanding of their different, but yet compatible [business]cultures.

Member Jackson thanked Barron and her team for advocating for the charter schools and for all they are doing to make the year-long transition as smooth as possible.

Member Campbell thanked Barron for her team's presentation and said this [new] partnership is "absolutely fantastic and completely opposite of what has taken place in the past," and that he looks forward to moving ahead.

11. Chairman's Report

Thanked everyone for their effort on the amended lease agreement.
Repeated his gratitude for the positive partnership with ACM and her teams.
Congratulated Superintendent Collins and her teams on performing so well considering how challenging the school year has been since August. Wishes everyone well.

12. Foundation Report

Jennifer Hoagland - Treasurer for Gary Cerny, Foundation President

Lighthouse Awards nominations ended December 4, 2021 - it was a great turn-out. Winners will be awarded at the banquet on Sunday, March 6, 2022.

The Foundation is sponsoring all four school's theatrical productions this school year.

A new $4,000 Foundation Sports Team and Clubs Grant is up for grabs. The funding has been set aside to help support students, athletes, coaches, teachers, liaisons, etc and their sports team and club needs.

13. Staff Comment

No Activity

14. Unfinished Business

*13A. **APPROVED** Motion made by Member Raso Tate, Second by Member Campbell to Accept and Approve the Corrected Meeting Dates for the City of Cape Coral Charter School Authority Governing Board from January to August 2022 to include Tuesday, August 16, 2022 - Superintendent Collins*

15. New Business

15A. Motion made by Member Rasio Tate, Second by Member Campbell to Approve the "Amended Master Lease Agreement for All Charter Schools and Facilities with The City of Cape Coral, Florida" Unanimous. Motion Passed
Active Board Discussion Member VOTE:
Campbell YES
Jackson YES
Minaya YES
Mitchell YES

Rodriguez Meehan YES
Raso Tate YES
Saiz YES

15B. Motion made by Member Campbell, Second by Member Rodriguez Meehan, to Approve and Accept New Business Items 15B thru Item 15G Regarding the Approval and Acceptance of Monetary Donations to be Used for the Oasis Charter Schools STEM Education Program - Dr John Omundsen, Director of STEM Edccation. Unanimous Motion Passed
Active Board Discussion Member Vote
Campbell YES
Jackson YES
Minaya YES
Mitchell YES
Rodriguez Meehan YES
Raso Tate YES
Saiz YES

15B. ***APPROVED*** Request for Acceptance and Approval of the "HB 2707 Oasis Charter Schools Makerspace Initiative," Florida Board of Education Project Award, TAPS Number 22A169, in the amount of $341,373.80 to be Used for the Oasis Charter Schools STEM Education Program - Dr John Omundsen, Director of STEM Education

15C.***APPROVED*** Request for Acceptance and Approval of the "HB 2707 Oasis Charter Schools Makerspace Initiative," Gunterberg Charitable Foundation - Culliton Family Matching Donation in the amount of $140,000.00 to be Used for the Oasis Charter Schools STEM Education Program - Dr John Omundsen, Director of STEM Education

15D. ***APPROVED*** Request for Acceptance and Approval of the "HB 2707 Oasis Charter Schools Makerspace Initiative," Cape Coral Municipal Charter School Foundation Matching Donation in the amount of $5,000.00 to be Used for the Oasis Charter Schools STEM Education Program - Dr John Omundsen, Director of STEM Education

15E. ***APPROVED*** Request for Acceptance and Approval of the "HB 2707 Oasis Charter Schools Makerspace Initiative," Oasis Elementary North Parent Teacher Organization (PTO) Matching Donation in the amount of $15,000.00 to be Used for the Oasis Charter Schools STEM Education Program - Dr John Omundsen, Director of STEM Education

15F. ***APPROVED*** Request for Acceptance and Approval of the "HB 2707 Oasis Charter Schools Makerspace Initiative," Oasis Elementary South Parent Teacher Organization (PTO) Matching Donation in the Amount of $10,000.00 to be Used for the Oasis Charter Schools STEM Education Program - Dr John Omundsen, Director of STEM Education

15G. ***APPROVED*** Request for Acceptance and Approval of the "HB 2707 Oasis Charter Schools Makerspace Initiative," Oasis Middle School Parent Teacher Organization (PTO) Matching Donation in the amount of $5,000.00 to be Used for the Oasis Charter Schools STEM Education Program - Dr John Omundsen, Director of STEM Education

16. Final Board Comment and Discussion

Minaya - Other members have said it all. From the start of the school year to now has been momentus but we made it, and we can all certainly be proud. Thank you all for an excellent job of holding things in place so well. Thank you all and Happy Holidays
Rodriguez Meehan - Thank You to all the teachers and staff it's been a tough year; very impressed with STEM initiatives which she has seen first hand; always ready to support and observe TAC meetings; very excited for the new teacher mentoring program coming up this year. Happy Holidays
Jackson - Thanks to each and everyone for all the work you do. Happy Holidays
Campbell - very impressed and proud of the partnership between the City and Charter Schools; appreciates all the teachers and staff; wishes everyone Happy Holidays
Mitchell - Thank You for all the cooperation and working together that's going on with the City it's so great; fundraising is also working out, and this is great, too. Looking forward to New Year and hopes everyone stays safe and Happy Holidays
Raso Tate - taking lease to Council for vote; thanked OHS students for their last minute performance at the tree lighting; our city theatre and museum are under construction for a year so talks regarding shared facilities will be extended into next year. Merry Christmas, Happy New Year and everyone stay safe.
Saiz - pleased to join the board. Happy Holidays
Hoagland - the Foundation is always happy to support teachers and students in anyway. Happy Holidays

17. Time and Date of Next Meeting

The next Regular Governing Board Meeting will be held on Tuesday, January 18, 2022 at 5:30 p.m. in City Council Chambers.

18. Adjournment

The Governing Board adjourned at 6:52p.m.

Respectfully Submitted,
Kathleen Paul-Evans
Charter School Authority Board Secretary

Secretary

Date of approval

Item Number:	**6.A.**
Meeting Date:	**1/18/2022**
Item Type:	**APPROVAL OF AGENDA REGULAR MEETING:**

AGENDA REQUEST FORM

City Of Cape Coral Charter School Authority

TITLE:

Approval of the Agenda for the Regular Governing Board Meeting, January 18, 2022.

SUMMARY:

ADDITIONAL INFORMATION:

RECOMMENDED ACTION:

Item Number:	**7.A.**
Meeting Date:	**1/18/2022**
Item Type:	**PUBLIC COMMENT:**

AGENDA REQUEST FORM

City Of Cape Coral Charter School Authority

TITLE:

Public Comment is limited to three (3) minutes per individual; 45 minutes total comment time.

SUMMARY:

ADDITIONAL INFORMATION:

RECOMMENDED ACTION:

Item Number:	**8.A.**
Meeting Date:	**1/18/2022**
Item Type:	**CONSENT AGENDA:**

AGENDA REQUEST FORM

City Of Cape Coral Charter School Authority

TITLE:
No Activity

SUMMARY:

ADDITIONAL INFORMATION:

RECOMMENDED ACTION:

Item Number:	**9.A.**
Meeting Date:	**1/18/2022**
Item Type:	**SUPERINTENDENT REPORT:**

AGENDA REQUEST FORM

City Of Cape Coral Charter School Authority

TITLE:

Introduction of the Oasis High School Fight Song by Oasis High School Students Eric Feichthaler, Lyrist, and Tyler Feichthaler, Music Arranger

SUMMARY:

ADDITIONAL INFORMATION:

RECOMMENDED ACTION:

ATTACHMENTS:
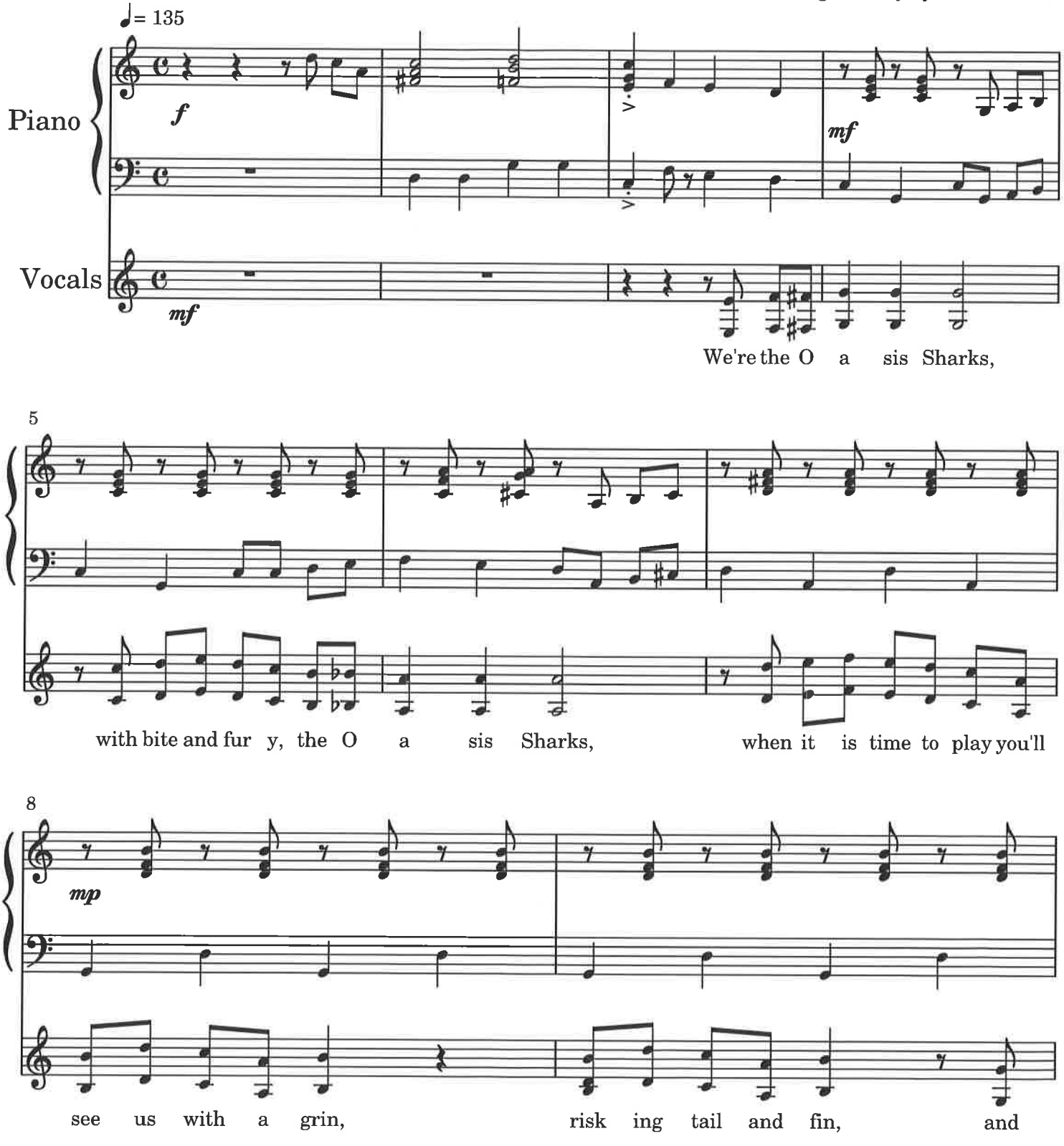
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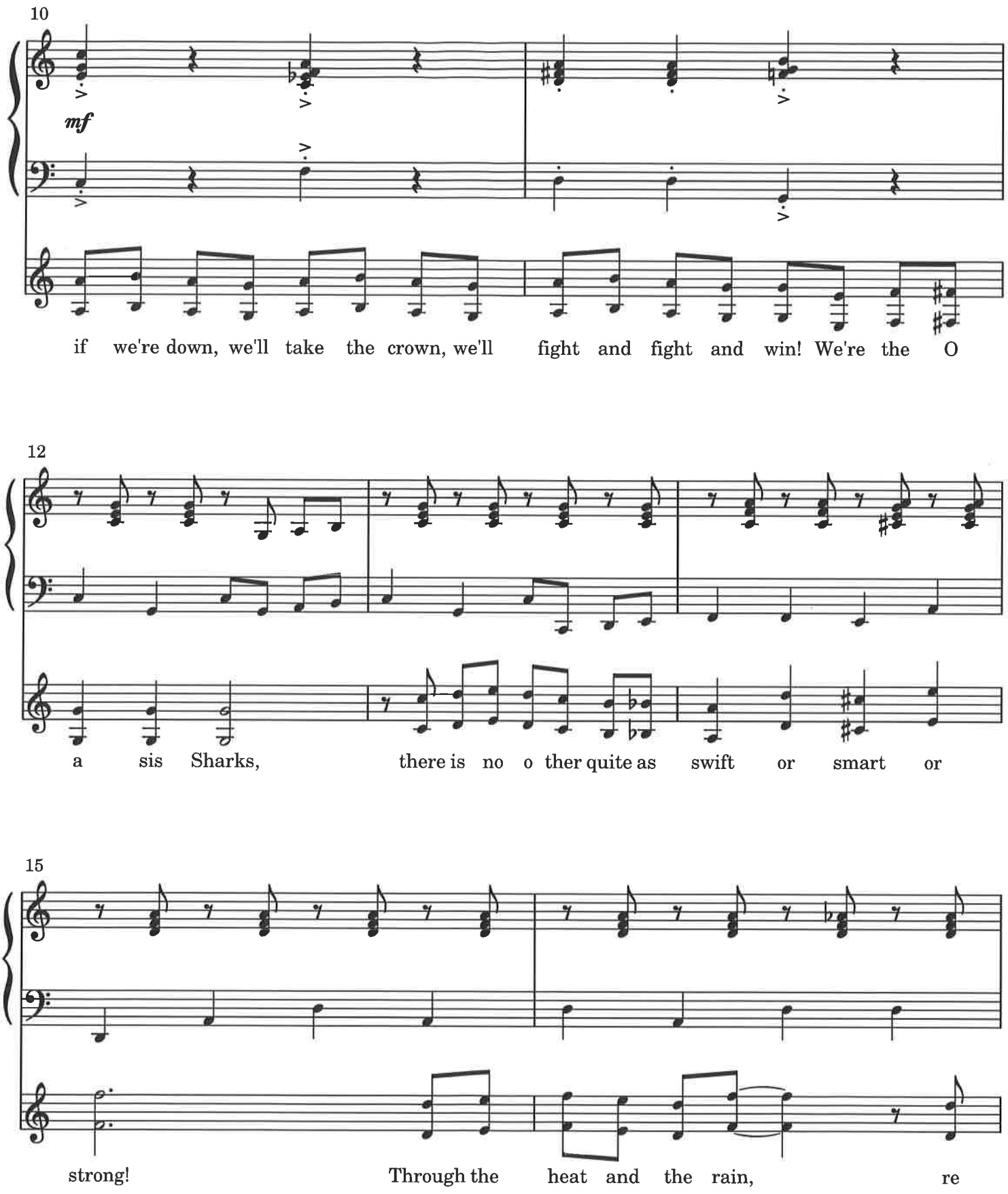
Shark School Spirit

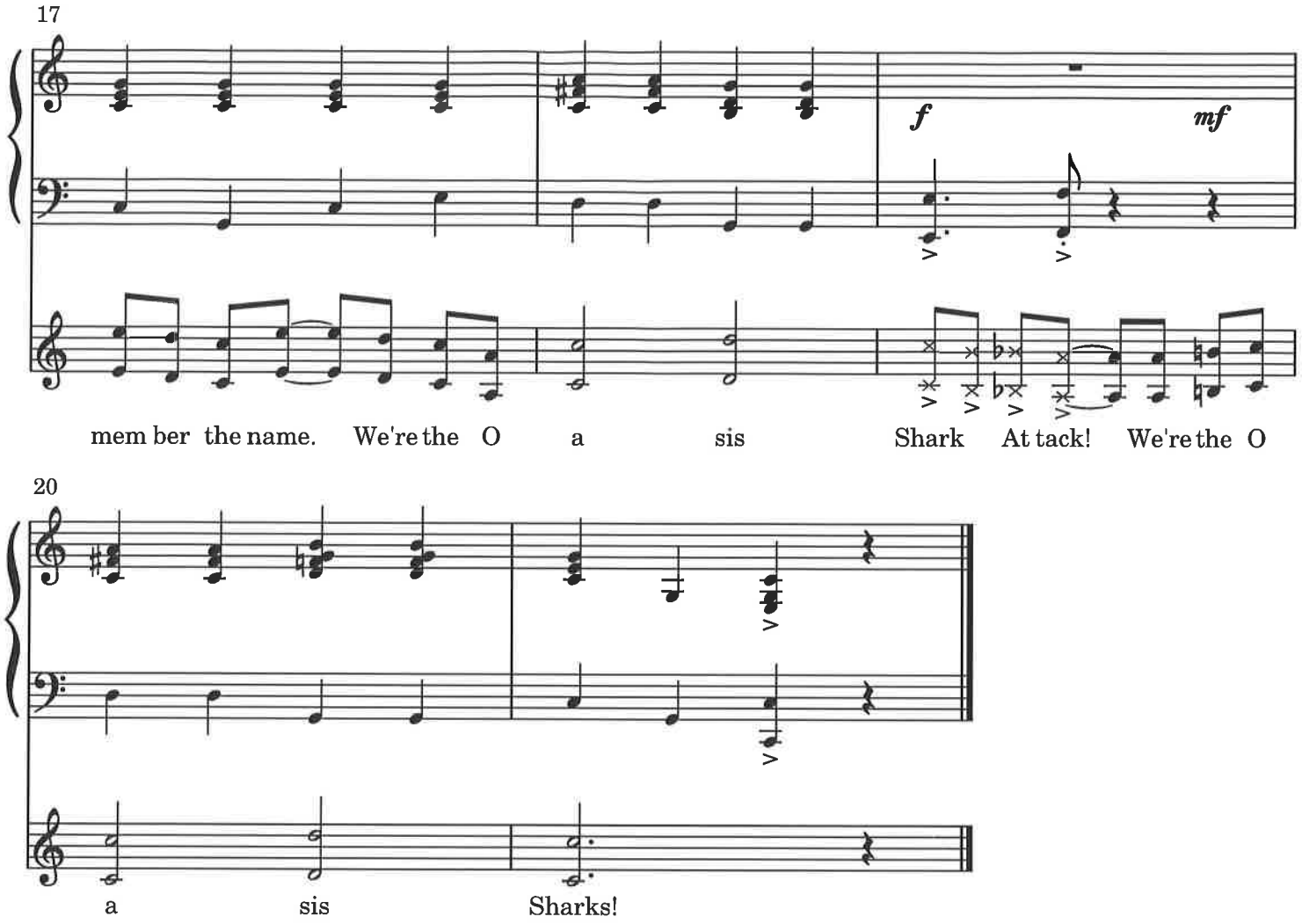
Score created with the free version of Flat - https://flat.io

Lyrics by Eric Feichthaler

Music by Tyler Feichthaler
Arrangement by Tyler Feichthaler




10
mf
if we're down, we'll take the crown, we'll fight and fight and win! We're the O
12
a sis Sharks, there is no o ther quite as swift or smart or
15
strong! Through the heat and the rain, re


17
f
mf
mem ber the name. We're the O a sis Shark At tack! We're the O
20
a sis Sharks!

Item Number:	**9.B.**
Meeting Date:	**1/18/2022**
Item Type:	**SUPERINTENDENT REPORT:**

AGENDA REQUEST FORM

City Of Cape Coral Charter School Authority

TITLE:

Review of the FY 2021 Audit Management Responses to Findings, and the Charter School Authority's Updated Internal Funds Standard Operating Guide Auditor's Recommendations - Jacquelin Collins, Superintendent

SUMMARY:

ADDITIONAL INFORMATION:

RECOMMENDED ACTION:

ATTACHMENTS:

	Description	Type
🗋	IF Standard Ops Guide 2022 Updates	Backup Material
🗋	IF Standard Ops Policy Update 2022	Backup Material

City of Cape Coral
Charter School Authority
Internal Funds
Standard Operating Guide



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SCHOOL INTERNAL FUNDS
STANDARD OPERATING GUIDE
CAPE CORAL CHARTER SCHOOL AUTHORITY

1. INTRODUCTION

This manual contains procedures and forms for the financial accounting of all funds received or disbursed for school-sponsored activities, with the exception of school lunch funds, grants, book fair sales, and other general fund revenue sources. These funds are commonly known as school internal funds. All employees who are responsible for the collection of money are bonded by The City of Cape Coral Charter Schools under Miscellaneous Property Coverages (FMIT #1478).

School internal funds are defined as all monies collected and disbursed by school personnel within a school, for the benefit of the school, or for a school-sponsored activity. Funds relating to all school-sponsored functions or activities are to be accounted for within internal funds. Financial transactions of school organizations shall be accounted for in the school Internal Funds. Funds shall be expended in the year collected to benefit of the students who generated the funds. In some cases, up to $1,000.00 of those funds can be carried forward to the next school year.

The Principal shall approve the carryover of funds to future school years after review of the organization's goal, timeframe and budget plan. Internal funds designated for general purposes shall be used to benefit the student body. A plan and budget shall be submitted prior to the approval of any expenditure. Each organization shall operate within a budget formulated by the organization's sponsor or membership. It is at the Principal's discretion to use any excess funds to benefit the student body.

School internal funds shall be accounted for on the same fiscal year basis as all other City of Cape Coral Charter School funds and are considered unbudgeted public funds under the control and supervision of the Charter School Governing Board. All funds handled by Charter School employees shall be included in and become part of internal funds, unless accounted for in the City of Cape Coral Charter School general accounting system. An adequate system of internal controls must be maintained in order to safeguard the integrity of the internal funds.

School internal funds shall be expended for the purpose for which they were collected and in accordance with procedures established by the State Board of Education, and standard public accounting procedures as provided by the Florida Administrative Code pursuant to the requirements of Sections 237.01 and 237.02 FS.

2. DUTIES AND RESPONSIBILITIES

2.A. PRINCIPAL'S RESPONSIBILITIES

Each Charter School Principal shall:

1. Be held accountable for the oversight of all phases of internal funds management within his/her individual school. This includes:
    a. Approve the creation of new internal funds.
    b. Submit annual internal fund budgets to the Business Manager.
    c. Insures internal funds purchases are pre-approved and are fully funded by available fund balances.
    d. Insures internal funds are used for the intended purpose.
    e. Approves all transfers between funds.

2. Appoint one person at each school to act as the school's Cash Handler. The Principal's secretary acts as the Cash Handler at each school.

    The Cash Handler is responsible for the daily collection of money, safe guarding of cash, depositing of money into the bank, and forwarding all supporting documentation to the Charter School Bookkeeper.

3. Be directly responsible for the conduct of student financial activities in accordance with the current policies, rules, and procedures of the Charter School Governing Board.

2.B. CHARTER SCHOOL BUSINESS MANAGER'S RESPONSIBILITIES

1. Review procedures for assuring compliance with all applicable rules, regulations, statutes, and policies concerning internal funds.

2. The Business Manager will provide training to new and existing Charter School Bookkeepers.

2.C. CHARTER SCHOOL BOOKKEEPER'S RESPONSIBILITIES

Under the direction of the Business Manager, the Charter School Bookkeeper shall:

1. Maintain organized supporting records and follow procedures as outlined in the School Internal Funds Standard Operating Guide adopted by the Charter School Governing Board.

2. Process all school internal funds journal entry transactions into the financial management accounting system in a timely manner.

3. Creates, maintains, and distributes fund balance reports for use by the school staff and Principals.

4. Monitor fundraising events to ensure the financial results are submitted by the sponsor and confirm to the financial records.

5. Provide training to the Charter School Cash Handlers relating to proper internal fund policies and procedures.

6. Maintains a virus-free computer and is proficient with Microsoft Excel Software.

7. Communicates the procedures for the safeguarding of all funds held at the school.

8. Maintain a file which details all uncollected dishonored checks.

9. Maintain a current School Internal Funds Standard Operating Guide documenting applicable regulations, policies, and procedures and distribute to key personnel.

2.D. ACCOUNTS PAYABLE SPECIALIST I RESPONSIBILITIES

Under the direction of the Business Manager, the Accounts Payable Specialist I shall:

1. Process all school internal funds accounts payable transactions into the financial management accounting system using the same procedures as outlined in the Accounts Payable Standard Operating Guide for the general fund unless otherwise indicated in later sections of this document.

2. Create and maintain all local forms and tables required for preparation of accounts payable transactions by the Cash Handler at each school.

3. Receives and reviews invoices processed against check requests, purchase orders, purchasing cards, travel cards, meal allowances, travel expense reports, mileage reimbursements, refunds and other related documentation for completeness and compliance with governmental accounting practices and Financial and Program Cost Accounting and Report for Florida Schools (Redbook).

4. Matches original invoices with check requests, purchase orders, reimbursements, refunds and credit card transactions and performs calculations to determine appropriate payment amounts, schedules, extensions, approvals and contractual compliance.

5. Verifies that vendor invoices have not been previously paid.

6. Verifies proper coding of the purchase orders, check requests, reimbursements, refunds and credit card transactions to the Charter School Authority established chart of accounts.

7. Collaborates with schools regarding outstanding invoices, inaccuracies and insufficient fund balances to ensure accuracy in accounting.

8. Reviews Purchasing Card transactions. Performs online reconciliation to purchasing card bank program and creates import of financial data into the financial software.

2.E. CITY'S SENIOR ACCOUNTING MANAGER'S RESPONSIBILITIES

1. Review and approve all journal entry transactions prior to posting in the financial management general ledger.

2. Creates and maintains the chart of accounts for school internal funds including fund numbers (sub-ledgers) and descriptions and accounting object codes

2.F. CITY'S SENIOR ACCOUNTANT'S RESPONSIBILITIES

Under the direction of the Senior Accounting Manager, the Senior Accountant shall:

1. Prepare monthly Financial Statements which are submitted to Charter School and City Management.

2. Prepare the Comprehensive Annual Financial Report which includes the Internal Funds Balance Sheet and Changes in Net Position.

3. Recommend accounting procedures, supplementary schedules and forms to be used as appropriate supporting documentation.

4. Provide technical support on Charter School policies, regulations, and statutory changes.

5. Monthly remittance of sales tax to the Florida Department of Revenue for all taxable internal funds transactions.

6. Bill for City services on a monthly basis.

7. Generate journal entries for general fund deposits.

8. Process returns for items paid from internal funds, food services and any other purchases through MySchoolBucks.

3. ACCOUNTING SYSTEM

3.A. FINANCIAL MANAGEMENT ACCOUNTING SYSTEM

All school internal funds, all accounts payable and journal entry transactions are recorded in the same manner as general fund transactions in the financial management general ledger.

The Charter School Bookkeeper is responsible for recording entries as frequently as possible, but not less than weekly.

3.B. PERSONAL COMPUTER UTILIZATION

The forms required by and the reports generated for the school internal funds are developed and maintained by the Charter Schools Bookkeeper utilizing MS Excel software. These forms are password protected to insure the integrity of the formulas, calculations and reference tables. They are available for use by the school staff through access to a network shared drive available to all charter school employees.

Other reports and correspondence related to school internal funds may also be created and/or used by the Charter School Bookkeeper and select members of the staff or management.

3.B.(1) BACKUP OF DATA

All internal funds spreadsheets, forms, reports and correspondence are backed up to duplicate media daily by automatic synchronization to a secure computer server.

3.B.(2) VIRUS PROTECTION AND PERFORMANCE

Since the internal funds files are stored and synchronized on a network server they are protected by updated virus protection software and performance is maintained by the Cape Coral Charter School Authority's information technology staff.

3.B.(3) DESCRIPTIONS & IMAGES

All entries into the financial management accounting system shall contain the best description possible. There may be some space limitations, therefore, clear abbreviations are recommended. All documents are to be electronically scanned and these images are to be attached to the associated transaction record in the financial management accounting system.

3.B.(4) VENDOR CODING & REGISTRATION

The financial management accounting system provides a wealth of information about transactions related to vendors. The system, in part, is dependent upon proper utilization of vendor codes. Proper use of vendor codes provides:

- Ease of data entry when updating and posting disbursements.
- Streamlining of the search process when investigating invoice status.
- A permanent record (e.g., total payments for the current and prior fiscal and calendar year, check number, data, and amount of last payment) exclusively for each vendor.

- Each new vendor must complete a vendor registration package which includes an IRS Form W9. The information included in the vendor registration package is validated by the City of Cape Coral Financial Services Department before the vendor is established in the financial management system.

3.C. FUND TYPES, NUMBERS, NAMES

Internal funds are classified by organizational code, object code, and sub-ledger. This is a similar structure used for all other budgetary transactions for the City of Cape Coral Charter Schools with unique coding applicable to school internal funds.

3.C.(1) ORGANIZATIONAL CODE

The organizational code is defined below based on school

I 99 – Charter Internal Pooled Cash Account
I 43 – Oasis Elementary South
I 51 – Oasis Elementary North
I 71 – Oasis Charter Middle School
I 81 – Oasis Charter High School

3.C.(3) OBJECT CODES

The object code for school internal funds is a unique 6 digit numeric code that identifies the asset, liability, revenue or expense account applicable to the transaction. The list of codes is defined in the financial management chart of accounts and maintained by the Senior Accounting Manager.

3.C.(4) SUB-LEDGER

The sub-ledger code for school internal funds is the 3-digit fund as defined in the financial management chart of accounts. This code is assigned to all revenue and expense entries posted in accounts payable or journal entry transactions.

3.C.(5) FUND NAMES

Fund names are defined by the Principal and should contain the best description possible. There may be some space limitations, therefore clear abbreviations are recommended.

4. BANK AND CASH ACCOUNTS

4.A. BANK ACCOUNTS

4.A.(1) ESTABLISHING

Each school shall have only one checking account, which shall be entitled "(School Name Internal Fund. Cape Coral Charter School Authority)" or

alternative that clearly identifies the school. The account title must be imprinted on all internal fund checks and deposit slips. All monies received by the school will be deposited intact as collected into this account, and all disbursements will be made by checks drawn on this account. Savings or investment accounts shall be titled in the same manner.

In addition to the bank account for each school, a master cash account is used to pay all vendor payments issued from the financial management system. Each business day, the net of all daily bank transactions are automatically transferred (sweep process) to/from the master cash account to insure funding is available to cover disbursements or transactions issued through the financial management system. The individual school accounts reflect zero balances at the end of each business day.

The Charter School Authority is responsible for notifying the Financial Services Department at the City of Cape Coral regarding any change in authorized signers.

The Charter School Governing Board has approved Bank of America as the provider for school internal funds checking accounts. Any change in financial institutions must be approved by resolution of the Charter School Governing Board.

4.A.(2) AUTHORIZED CHECK SIGNERS

All school internal fund check payments are issued from the master cash account. The two authorized signers on this account will always be maintained as the Charter School Superintendent and the Charter School Governing Board Chairperson.

4.A.(3) CHANGES IN BANK OR CHECK SIGNERS

A voluntary change in banking institution (not resulting from a bank merger or sale), requires a new resolution and Charter School Governing Board approval prior to the change. The Charter School Authority is responsible for notifying the Charter School Bookkeeper, Senior Accountant and the Financial Services Department at the City of Cape Coral if a decision is made to change banking institutions.

4.A.(4) QUALIFIED PUBLIC DEPOSITORY

Depositories in which internal funds are kept must be qualified public depositories, approved by the Charter School Governing Board, required to furnish the same type of security for deposits as required for other Charter School funds.

4.A.(5) RECONCILIATION

A reconciliation of the school internal funds bank accounts shall be performed monthly by the Financial Services Department at the City of Cape Coral.

4.B. PETTY CASH

At this time, petty cash funds are not authorized for school internal funds.

4.C. CASH BAG/DRAWERS(S)

Cash bags/drawers may be established at the discretion of the Charter School Superintendent and established by the City of Cape Coral Finance Department. These funds would be for purposes such as school store, concessions, athletic events, fee based programs, and fundraising projects. All cash bag/drawers should be stored in a sealed deposit bag in the department's or Cash Handler's safe when not in use. The only current authorized cash bag/drawers are in the following areas:

- Oasis High School Athletic Directors Office
- Oasis High School Cafeteria

The bookkeeper does a monthly audit of the athletic and cafeteria cash bags/drawers. The dollar limits of the cash bag/drawers shall be set at a reasonable level for each event. Adequate safeguards shall be placed over the cash at all times. When the cash bag/drawer is no longer required, the money shall be deposited back into the checking account to afford maximum safeguarding.

There are a small amount of donated Gift Cards that are located in the Oasis High School Secretary's office. These cards are treated as cash and when one is provided as an incentive to a student(s) by the Principal, the student is required to sign their name as proof of receipt. These incentives are audited on a monthly basis by the Charter School Bookkeeper.

A cash count and reconciliation of the cash bags/drawers shall be completed monthly to ensure opening balance is accounted for. Any overage must be deposited immediately.

4.D. INVESTMENTS

School internal funds are not anticipated to be long term in nature; however, if funds are to be retained for periods in excess of 3 months, funds may be transferred to an investment, high yield savings account or certificate of deposit (CD) that returns higher yield than the standard checking account. Investment accounts must be reconciled monthly.

Investments are permissible only when they follow the Investment Policy adopted by the Charter School Governing Board.

4.D.(1) INVESTING

Investing money is the process whereby schools can earn additional interest on excess checking account funds. Checking account funds often earn no interest or

a lower rate of interest than can be earned in high yield savings, certificates of deposit or other secure investment accounts.

At all times, the total of the school's internal funds cash accounts will equal the total of the individual fund balances.

4.D.(2) WITHDRAWAL FROM INVESTMENT

Invested money is not additional funds. The money invested has already been recorded on the books and is included within the fund balances of the individual accounts. Therefore, withdrawing money only represents a shift between the two cash accounts.

Money is withdrawn or electronically transferred from investments for purposes of depositing into the checking account to assure that adequate cash is available to support checks to be written.

A withdrawal or electronic transfer from an investment account represents only a shift between cash accounts. The investment withdrawal does not affect individual balances within the fund accounts belonging to clubs, organizations, or students.

4.E. ACCOUNTS RECEIVABLE ACCOUNT

An accounts receivable account shall be established in the financial management chart of accounts for school internal funds. This asset account is to record checks dishonored by the bank in anticipation of repayment by the maker. See section **5.H**. of this document for more detail on dishonored checks.

Before the year-end closeout a decision shall be made to determine the potential collectability of any amounts reflected in the accounts receivable account. If not deemed collectible, the amounts should be written off and charged as an expense.

5. RECEIPTS

Per Redbook Section 1.4a

All money collected by the school must be substantiated by pre-numbered receipts, consecutively numbered class receipt records, report of monies collected, pre-numbered tickets, report of tickets sold, or other auditable records (pre-made tally sheets, class rosters, etc.). The Charter School Bookkeeper will maintain a record of each receipt books location and their receipt numbers.

If cash is collected for a general purpose where it is not practical to detail cash collected by payee, individual detail by payee may not be required. Instances would include activities such as, but not limited to, concessions, school store, and entrance fees for sporting events, activities and school dramatic productions. In these cases, documentation of pre-numbered tickets, tally sheets, or other supporting information may be provided to substantiate the cash collected.

For cash collections when detailed recording is practical, pre-numbered receipts will be provided on triplicate carbon copy form and a copy will be provided to the issuer or the person paying, one copy will remain with the Charter School, and the final copy will accompany the deposit paperwork sent to the Charter School Bookkeeper. The three copies are differentiated as follows:

- White Copy(Original) - given to the student/parent
- Yellow Copy - provided to the Charter School Bookkeeper with the deposit backup documentation
- Pink Copy - stays secured in the book and remains with the Charter School Secretary or teacher

The Teacher or School Secretary will be responsible -for issuing the receipt on the same day that the cash is collected. The receipt shall be filled out completely, leaving no fields blank.

5.A. INTERNAL FUNDS REPORT OF MONIES COLLECTED FORM

The Internal Funds Report of Monies Collected Form is the primary supporting document for all money collected for deposit by the fund sponsor. This form is two part (white and yellow), both parts will be submitted to the Cash Handler along with all funds received for deposit. Monies collected form must be deposited in the bank within five (5) business days of receipt. The monies collected receipt date is the date the money is collected from student/parent by a staff member.

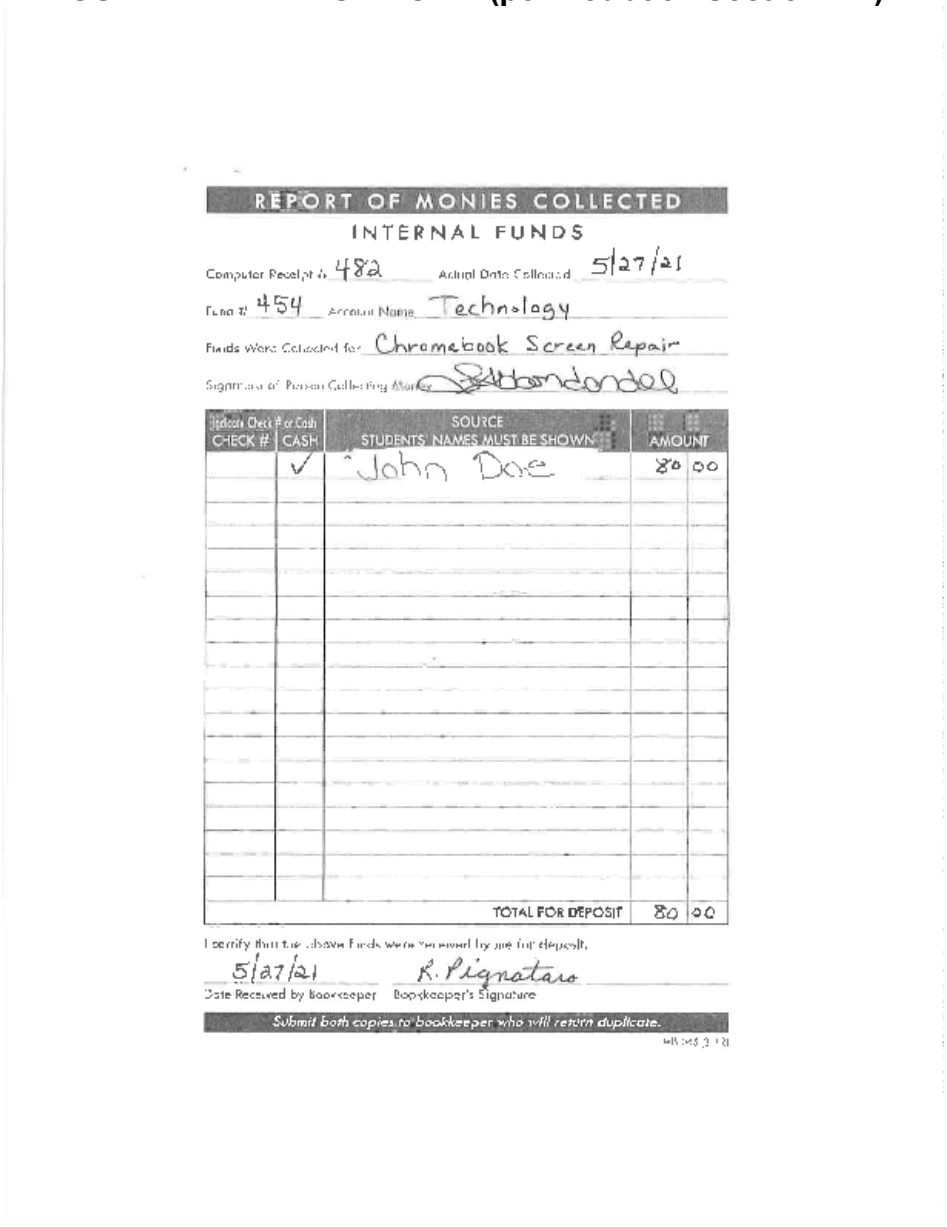
This Internal Funds Report of Monies Collected Form and the associated supporting documents must accompany all monies submitted to the Cash Handler for deposit preparation. The Cash Handler will verify the Report of Monies Collected using the Deposit Verification Form and prepare the bank deposit slip. The final deposit documentation which includes a copy of the bank deposit slip is then forwarded to the Charter School Bookkeeper to enter the transaction into the financial management general ledger. If any changes are made to the Monies Collected Form, it is required that the form be initialed by the person making the change. If applicable, a notation should also be provided.

Fields highlighted in yellow on the Deposit Verification Form (**EXHIBIT 5.A.2)** are available for user input. All others are protected from user entry. The Internal Funds Deposit Verification Form includes the following fields:

1. Receipt # (automatically populated based on previous entries)
2. Date (automatically populated based on the date of preparation)
3. Monies Collected Total (entered by the user)
4. Check Quantity (automatically populated based on check report)
5. Currency Quantity (entered by the user by denomination)
6. Coin Quantity (entered by the user by denomination)

A copy of a sample Report of Monies Collected and Internal Funds Deposit Verification Form is presented below:

EXHIBIT 5.A.1 - INTERNAL FUNDS REPORT OF MONIES COLLECTED FORM AND DEPOSIT VERIFICATION FORM (per Redbook Section 1.4)



REPORT OF MONIES COLLECTED

INTERNAL FUNDS

Computer Receipt #: 482 Actual Date Collected: 5/27/21

Fund #: 454 Account Name: Technology

Funds Were Collected for: Chromebook Screen Repair

Signature of Person Collecting Money: [signature]

Indicate Check # or Cash CHECK #	CASH	SOURCE STUDENTS' NAMES MUST BE SHOWN	AMOUNT	
	✓	John Doe	80	00
		TOTAL FOR DEPOSIT	80	00

I certify that the above funds were received by me for deposit.

5/27/21 K. Pignataro

Date Received by Bookkeeper Bookkeeper's Signature

Submit both copies to bookkeeper who will return duplicate.

Report of Monies Collected Form

EXHIBIT 5.A.2 - INTERNAL FUNDS DEPOSIT VERIFICATION

City of Cape Coral
Charter Schools
Deposit Verification Form

OASIS CHARTER SCHOOLS
CITY OF CAPE CORAL

Receipt #	OHS-482	Fund No.	454	5/28/2021

Check Summary

	Number of Checks	Amount
From Page 1	0	
From Page 2	0	
Totals for Checks	**0**	**$ -**

Check Report(s) to accompany this page to Bookkeeper

Cash Summary

Currency	Quantity	Calculated Amount	Coin	Quantity	Calculated Amount
$100		$0.00	$1.00		$0.00
$50		$0.00	$0.50		$0.00
$20	4	$80.00	$0.25		$0.00
$10		$0.00	$0.10		$0.00
$5		$0.00	$0.05		$0.00
$2		$0.00	$0.01		$0.00
$1		$0.00			$0.00
Total Currency		**$80.00**	**Total Coin**		**$0.00**

Deposit Totals

Monies Collected Total	$80.00	
	Checks	
	Currency	$ 80.00
CURRENCY BALANCES	**Coin**	$ -
	Total Deposit	$ 80.00

- [ ] Purchased - Tax paid up front
- [ ] Purchased - Tax exempt form used (need to tax)
- [ ] Donated Do Not Tax
- [x] Non-Taxable

Deposit Prepared By: Rhonda Pignataro Date: 5/28/21

Deposit Verified By: [signature] Date: 5/28/21

This form to accompany Monies Collected Form & deposit slip for Bookkeeper

--J-F454. 469901. 7000

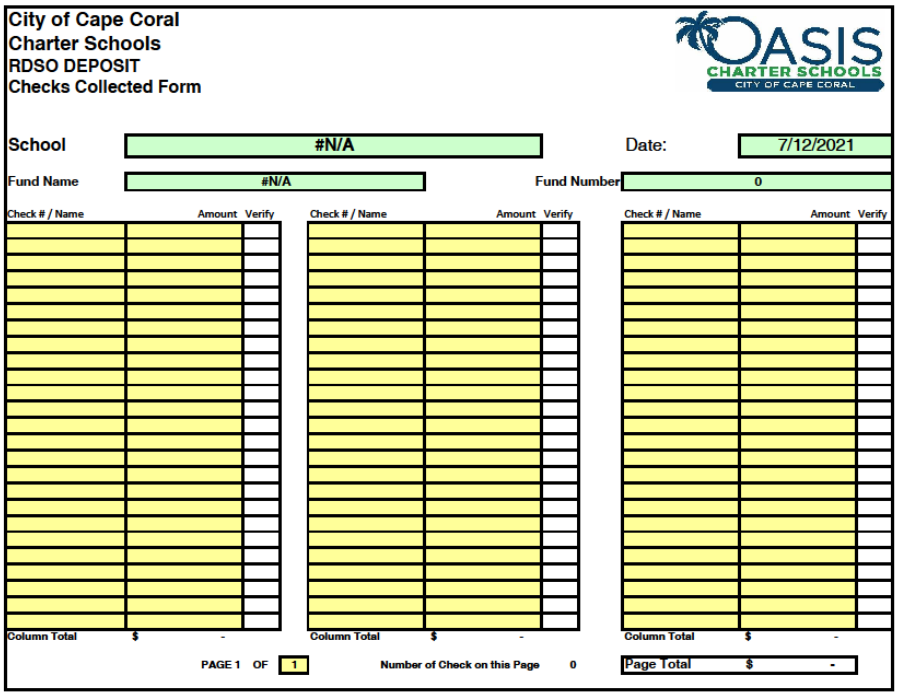
Internal Funds Deposit Verification Form

5.B. CHECK REPORTS INCLUDED WITH DEPOSIT

The Check Reports may accompany the Internal Funds Deposit Verification Form (**EXHIBIT 5.A.2).** Each Check Report page accommodates the detail of as many as 75 checks with as many as 150 checks total. User input fields are highlighted in yellow. The calculated totals from each page are carried forward to the Check Summary section of the Internal Funds Deposit Verification Form. The fields on the check reports are as follows and a sample is provided below:

1. School Name (automatically populated)
2. Date (automatically populated based on the date of preparation)
3. Verification of checks will be initialed in the appropriate column by either the Charter School Secretary, and/or the Receptionist or Designee.(Please see note listed below by sample check report form

EXHIBIT 5.B.1. - SAMPLE OF CHECK REPORTS



City of Cape Coral
Charter Schools
RDSO DEPOSIT
Checks Collected Form

OASIS CHARTER SCHOOLS CITY OF CAPE CORAL

School #N/A Date: 7/12/2021

Fund Name #N/A Fund Number 0

Check # / Name	Amount	Verify	Check # / Name	Amount	Verify	Check # / Name	Amount	Verify

Column Total $ - Column Total $ - Column Total $ -

PAGE 1 OF 1 Number of Check on this Page 0 Page Total $ -

When the sum of the totals of the check summary and cash summary is equal to the amount reflected in the monies collected total, the following status is reflected in the Deposit Totals section of the Internal Funds Deposit Verification Form:

CURRENCY BALANCES

If not, the status shows:

CURRENCY OUT OF BALANCE

The teacher, staff member, or person collecting the money is responsible for filling out the entire Report of Monies Collected Form except the computer receipt number and the signature at the bottom of the form.

Once collected, the cash may not be used to pay or reimburse for items needed or purchased. There are to be no expenses paid from the cash collected. All cash collected must be turned into the Cash Handler, intact and accompany the associated Report of Monies Collected Form for proper receipting and depositing.

Cash collected shall not be used to cash checks for school employees, nor make any type of loans or change.

If cash has been collected from more than one source, a separate Report of Cash Collected Form shall be completed for each source. For example, if several teachers collect money for the same purpose, each teacher must fill out a separate Report of Monies Collected Form and multiple forms may accompany a single Internal Funds Deposit Verification Form completed by the Cash Handler.

In the event the Cash Handler is not at the school, the Principal shall appoint a designee to accept all monies ready for deposit. That person shall have the responsibility of verifying that money is submitted in a sealed envelope with all forms attached. The sealed envelope would then be secured in a safe environment (school safe) until the deposit is prepared by the Cash Handler and picked up by armored car service for deposit to the bank.

5.C REMOTE DEPOSIT SERVICE ONLINE (RDSO)

Remote Deposit Service Online (RDSO) enables the Charter School Bookkeeper to scan multiple checks into an image file that the depository bank is able to process through an online transaction.

To request RDSO, the Cash Handler prepares the RDSO Check Deposit Form (see exhibit **5.C.1**) We are required to fill out a Check Report if there are more than 4 checks to be deposited in the batch. The Check Report from the Internal Funds Deposit Verification Form is included as backup. The forms and the checks are forwarded to the Charter School Bookkeeper by the Cash Handler. The Charter School Bookkeeper will retain a copy of the checks with the journal entry documentation. It is important to clearly identify the purpose of the deposit and indicate if it is subject to sales tax on the RDSO Check Deposit Form.

Once processed online, the Charter School Bookkeeper will record a transaction number and the date. The Charter School Bookkeeper will also sign in the

designated “Verified By” portion on the form. The Senior Accountant will verify and sign the RDSO printout. Voided copies of the checks and a copy of the documentation will remain in file with the Bookkeeper.

Supporting documentation for Deposits shall include:

- Check only deposits
  - RDSO Check Deposit Cover Form
  - Bank of America Deposit Summary Report to include Deposit ID #
    - Both Verified by the Bookkeeper and Senior Accountant
    - Copy of checks
- Cash and Check Deposits
  - Deposit Verification Form to Include pre generated receipt #
    - Verified by 2 employees
  - Report of Monies Collected Form
  - Receipt for Cash
  - Bank of America Deposit Form
- MySchoolBucks Deposits
  - Copy of G/L Transaction generated by MySchoolBucks

All items MUST match the Bank of America Daily Report.

EXHITIBT 5.C.1 SAMPLE OF RDSO CHECK DEPOSIT FORM

City of Cape Coral
Charter School Authority
RDSO Check Deposit Form

OASIS CHARTER SCHOOLS
CITY OF CAPE CORAL

Submit this form with your checks to the Charter School Bookkeeper

Fund No: _____ #N/A
("000" for General Fund or Internal Fund Number)

School #N/A Date: 7/16/2021

Prepared By: _____

Number of Checks to Deposit: _____

Taxable (Select one):
note: Generally if you sell it and can touch it, it will be taxable consult the Bookkeeper for exceptions

- ☐ Purchased - Tax paid upfront
- ☐ Purchased - Tax exempt Form used (need to tax)
- ☐ Donated - Do not tax
- ☐ Non-Taxable

Purpose: _____

Total Amount of Deposit: _____

Four or more checks require a Check Report and the original checks will be returned by the Bookkeeper and should be retained for 30 days after deposit.

FOR ACCOUNTING USE ONLY
VERIFIED BY:

☐ Single RDSO ☐ Multiple RDSO's (___pgs) ☐ Trans number on front page

Transaction Number from RDSO: _____

Total amount credited: _____ Credit Date: _____

5.D. DONATIONS TO INTERNAL FUNDS

Donations for a specific purpose received by the school for internal funds are recorded in the appropriate school internal fund and identified with accounting object 466101 (contributions, donations).

Administrative Regulation 1.18 Student Fees & Donations/Contributions states that all donations (monetary or tangible) of $250.00 or more received by the school must be acknowledged back to the donor by the school, with the exception of fundraising activities. Schools must acknowledge in a timely manner the donation/contribution in written form. This acknowledgement letter must be retained by the Cash Handler and attached as supporting documentation for the deposit. The Cash Handler shall maintain a file with a copy of all donation acknowledgements.

Monies for all donations are to be documented on an Internal Funds Report of Monies Collected Form prepared by the Cash Handler and should be accompanied with all documentation from the donor.

All undesignated donations will be considered as follows: 25% will be utilized for the Principal's Discretionary Fund account, and 75% will be utilized for the Technology Fund account.

5.E. DEPOSIT DATES & BANK DEPOSITS

All monies collected must be deposited intact into the bank as frequently as feasible as dictated by sound business practices. Money collected should be deposited within five (5) business days after receipt by use of an approved armored courier service. In no case may any employee take deposits directly to the bank.

Deposits are generally picked up by the armored courier twice weekly and will not be received by the bank until the following **business** day All Monies Collected Forms should be verified and signed daily. Multiple daily forms can then be consolidated and prepared for deposit prior to the armored car service dates preparing for armored car service, which will eliminate excess bag charges.

On the rare occurrence that this policy cannot be followed, an email needs to be attached as back-up documentation. If this delay was created by a planned day off, a copy of the School Calendar will be included as evidence of delay.

Another exception would be in the case of Fundraisers, when a fundraiser takes place, many times the collection window is several weeks long. The student does not turn in their "packet" to the sponsor of the fundraiser until the end of that window. In this instance, checks are dated when the person participating in the fundraiser gives the check to the student. An email from the sponsor of the fundraiser advising the collection window will be included with the checks. A copy of the fundraising flyer/envelope or like items will be provided as supporting back up documentation.

All checks received for deposit must be endorsed with a restrictive endorsement of “For Deposit Only” and specify the School’s Internal Fund bank account number. The only exception to this requirement is if checks are deposited using Remote Deposit Service Online (RDSO). See instructions in section **5.F**. of this document for instructions for RDSO.

All deposits must equal the total amount collected and recorded on the Internal Funds Report of Monies Collected Form. One deposit ticket is required for each deposit being made for a given school internal fund. The deposit date should be noted on each deposit ticket with initials of the preparer and the verifier and the deposit bag number strip attached.

The Charter School Bookkeeper reviews the online bank website each day and matches all deposit transactions with the deposit documentation from the Cash Handlers. Any deposit corrections or adjustments are investigated and appropriate action taken to properly record the corrections.

5.F. PROPER SEGREGATION OF DUTIES FOR DEPOSIT PREPARATION

The responsibility of deposit preparation falls upon the School Secretary. The money is collected in the classroom by the grade level teachers on a daily basis. There are numerous things going on in the course of the school that the teacher may be collecting for. For example: Field Trip Money, Spirit Shirts Sales, Fundraising, etc. It is the teacher’s responsibility each and every day to complete the “Report of Monies Collected” (School District of Lee County Form MIS 083) form for each specific collection. The form is completed and turned in to the School Secretary before the end of the school day, the cash is verified and the School Secretary signs the bottom of the “Report of Monies Collected” Form and provides the teacher the yellow copy for their records. The teacher and/ or club sponsor acts as the Cash Handler and the school secretary as the verifier.

When preparing deposits for Brinks Armored, Inc. - The school secretary prepares and deposits (provides) those funds to Brinks when they pick up on Tuesday and Fridays. A secondary person needs to verify the deposits that the School Secretary prepares for Brinks Those designations will be signed by school secretary (prepared by) and the school receptionist or designee (deposited by) The Bank of America deposit slips there is a designation for:

- Prepared by: _____
- Deposited by:_____

5.G. LOST, STOLEN, OR MISSING MONEY

The Superintendent, Principal, Senior Accountant, Business Manager, Bookkeeper, and Charter School Governing Board Chair shall be notified of any

lost, missing, or stolen money valued over $100.00, as well as any fraudulent activity that is related to the school's internal funds. For the procedures on how to handle lost or stolen property, **refer to the City of Cape Coral Administrative Guidelines regarding lost or stolen funds.**

5.H. DISHONORED CHECKS

Dishonored checks are those that have been deposited into the internal funds checking account, but have been returned by the bank primarily due to non-sufficient funds, stopped payments or closed accounts. The Charter School Bookkeeper maintains an active file of dishonored checks that are currently in process of collection. In no event is a student to be held responsible for payment, collection, or notification of a dishonored check for fund-raising activities.

The Charter School Bookkeeper will notify the Cash Handler via email when the check is returned by the bank. A collection letter is mailed within 2 business days of notification from the bank and is followed up after 15 days or as soon as is practical. A service charge is assessed to most dishonored checks to cover bank charges and collection efforts. Thirty days after written notification is sent to the maker of the check, collection efforts are considered exhausted. If the amount of the dishonored check is greater than $25, it is referred to the designated collection agency and written off by the Charter School Bookkeeper. The Bookkeeper must send written notification to the School's Principal and receive their approval prior to writing off any dishonored checks..

Dishonored checks are recorded as an accounts receivable within the financial management general ledger. They are monitored each month by the Charter School Bookkeeper and Senior Accountant and the accounts receivable is relieved when collected.

A reasonable effort must be made to collect all dishonored checks. It is essential that the Bookkeeper maintain a file on all correspondence sent to the parties whose checks were returned. Reasonable collection efforts as outlined in the administrative regulations should be followed.

When recording the dishonored check to accounts receivable dishonored checks (115107), the Charter School Bookkeeper records a debit to accounts receivable and a credit to the cash account. The sub-ledger (fund) number is required on the accounts receivable entry to insure that the funds are removed from the fund balance.

If or when the amount of a dishonored check is repaid by the maker, the accounts receivable and cash entries are reversed. An additional entry to miscellaneous revenue for the service charge is also required by the Senior Accountant.

When recording the write off of a dishonored check as uncollectible, the Charter School Bookkeeper records a debit to uncollectible accounts expense and a credit to the accounts receivable account.

If a dishonored check is deemed uncollectible, an adjustment is required to write off the check. The Charter School Bookkeeper will send a memo to the Principal with the list of checks to be written off. The Principal will sign the memo approving the write-off. The write-off of dishonored checks must have documentation of collection efforts and be approved by the Principal. In no instance should a dishonored check be directly written off without first being recorded in the accounts receivable account.

Dishonored checks should generally be resolved or written off prior to the end of the fiscal year.

If or when dishonored checks which have been referred to the designated collection agency are collected, the funds collected are re-deposited to the internal fund from which they were originally debited.

6. PURCHASING

6.A. GENERAL POLICY

For internal funds, the charter schools are required to follow the City of Cape Coral purchasing guidelines.

1. Any vendor or individual to be paid from a school internal fund must first be registered with the City of Cape Coral. Vendors need to sign up on the City of Cape Coral Website www.capecoral.net/i_want_to1/register/city_vendor.php . Once approved, the information on the forms is validated and entered into the financial management system where a vendor code is generated.

2. Purchases of less than $500 require pre-approval by the Principal. The requesting fund sponsor will prepare an Expense Pre-Approval Form (see **EXHIBIT 6.A.1**) which must be approved by the Principal and includes verification of the current fund balance.

3. The expense associated with field trips is generally greater than $500; however, field trips are generally purchased from sole source providers and the purchase amount is flexible and based on the number of students that participate. For these reasons, field trips do NOT require a purchase order; however, they do require an Expense Pre-Approval Form approved by the Principal.

4. The Principal or Superintendent is authorized to execute a school internal fund purchase order for expenditures ranging from $500 to $5,000 except as identified in items 1 and 2 above.

a. The fund balance of the school internal fund must be equal to or greater than the purchase and are verified by the Cash Handler or school secretary before the purchase order is entered. Funds will be encumbered by the purchase order process.

b. Due to the nature of school internal funds, expenditures greater than $5,000 are expected to be extremely rare; however, if these occur, approval by the Charter School Superintendent is required. See sections 6.C for more information.

5. When purchasing from Amazon and an item total, not the overall total, is over $500 (example, 1 at $550 each or 4 at $150 each) then three quotes are required. The requesting fund sponsor will prepare an Amazon Pre-Approval Form (see **EXHIBIT 6.A.2**) which must be approved by the Principal and includes verification of the current fund balance to be verified by the Principal's secretary.

EXHIBIT 6.A.1 – SAMPLE EXPENSE PRE APPROVAL FORM

CAPE CORAL CHARTER SCHOOL AUTHORITY
AMAZON PRE-APPROVAL FORM
FY 2022

NAME OF SCHOOL	DATE
Choose an item.	

FUND NUMBER	FUND NAME
000	*General*

REQUESTED BY	APPROVED BY
	Choose an item.

QTY	PRICE	TOTAL	ORGANIZATION CODE	OBJECT	DESCRIPTION

REASON FOR PURCHASE:

ANTICIPATED MAXIMUM AMOUNT: _____

_____
REQUESTOR'S SIGNATURE

_____
PRINCIPAL'S SIGNATURE, if < $2,499.99

_____
Choose an item. **, SCHOOL SECRETARY**

_____
DIRECTOR OF PROCUREMENT, if < $4,999.99

_____
SUPERINTENDENT – greater than $5,000.00

SECRETARY USE ONLY:
INTERNAL FUNDS AVAILABLE **BALANCE**

YES ☐ *NO* ☐ *N/A* ☐ _____

GENERAL FUNDS AVAILABLE

YES ☐ *NO* ☐ *N/A* ☐ _____

BOOKKEEPER USE ONLY:
TOTAL PURCHASE AMOUNT: _____
DATE PURCHASED: _____
NOTIFIED SCHOOL: _____

Revised 07/20/2020 lab

EXHIBIT 6.A.2 – SAMPLE AMAZON PRE APPROVAL FORM

CAPE CORAL CHARTER SCHOOL AUTHORITY

AMAZON PRE-APPROVAL FORM
FY 2021

NAME OF SCHOOL				DATE	
Choose an item.					
FUND NUMBER	**FUND NAME**				
REQUESTED BY			**APPROVED BY**		
			Choose an item.		

QTY	UNIT PRICE	BUSINESS UNIT	OBJECT	SUB-LEDGER	DESCRIPTION

REASON FOR PURCHASE:

ANTICIPATED MAXIMUM AMOUNT $ _____

REQUESTOR'S SIGNATURE

APPROVER'S SIGNATURE

Choose an item. **, SCHOOL SECRETARY**

MARY ANNE MONIZ – IF GENERAL FUNDS

SECRETARY USE ONLY:
INTERNAL FUNDS AVAILABLE **BALANCE**
YES ☐ *NO* ☐ *N/A* ☐
GENERAL FUNDS AVAILABLE
YES ☐ *NO* ☐ *N/A* ☐

BOOKKEEPER USE ONLY:
TOTAL
PURCHASE AMOUNT:
DATE PURCHASED: _____
NOTIFIED SCHOOL: _____

Revised 07/01/2019 lab

6.A (1) SEGREGATION OF DUTIES – RECEIVING OF MERCHANDISE

All orders are placed by the School Secretary, with the exception of Amazon orders, which are placed by the Charter School Bookkeeper. To segregate duties, whenever an order is delivered to the school, the Receptionist or Designee will be responsible for unpacking the box, locating the packing slip and verifying all items received against the packing slip. That packing slip will then be signed by the School Secretary or Designee and sent to the Charter School Accounts Payable Specialist I.

6.B. PURCHASE ORDERS

A school internal funds purchase order is required for all internal funds purchases greater than $500 before the order is placed with the vendor with the exception of field trips as identified in item 6.A.2 proceeding.

The Request for Purchase Authorization Form is prepared by the Principal's secretary or fund sponsor (see **Exhibit 6.B.1** on the following page). This is the same form that is used for all general fund purchase order requests.

The Principal's secretary or fund sponsor should complete the applicable fields (in yellow) and the form must be approved by the school Principal or Assistant Principal in the Principal's absence. The approved form along with all quotations, estimates and supporting documentation should be attached to the request form and returned to the schools Certified Agency Buyer (CAB), usually the secretary for processing in the financial management system.

Once the requisition is entered into the financial management system, the system will issue a budget hold on the purchase requisition. Specify correct commodity code of item/s to be purchased. Ensure that funds have been allocated and are available in the proper business units, account and/or project numbers to support purchases. Verify that all sources of funds identified on the Requisition are properly coded as to department/division and account and project. If the account and project numbers are incorrect, the Requisition may be delayed. If there are not sufficient funds, the Requisition will not be processed without a transfer of funds. The user department/division shall have sole responsibility for the accuracy of account and project codes. For service related purchases, obtain licenses and insurance from the vendor. For questions related to licenses, the division should contact DCD licensing division.

The Cash Handler and Principal will verify that the fund balance is sufficient to cover the cost of the purchase being requested and either release the budget hold or reject the requisition. Once released by the Principal, the Procurement Manager, and the Superintendent will approve the requisition and the purchase order is generated in the financial management system.

Purchase Requisitions must be prepared far enough in advance to permit Procurement to obtain competitive prices and to allow sufficient time for deliveries to be made.

The following minimum time requirements are necessary to secure competitive prices after receipt of Requisition(s) and correct specifications by the Procurement Division:

1. Small purchases, under $5,000, may be processed by Certified Agency Buyers (CABs) as Purchase Orders or $500 via Procurement Card.

2. **Please allow Two (2) weeks** for items that will be **formally quoted**. The department/division should focus on the development of specifications and product descriptions. The user department/division is not required to obtain quotes but they may do so if desired to expedite the process. If necessary, the Procurement Department will assist in obtaining the necessary quotations.

3. **Please allow Twelve (12) to twenty (20) weeks** for items requiring **formal bidding.**

FOLLOW-UP AND EXPEDITING

Upon request from the user division, the Procurement Division shall contact the vendor for the status of a particular order or to attempt to expedite delivery when required.

DIFFICULTIES AFTER RECEIPT OF SERVICE OF ITEM

Upon request from the user division, Procurement shall work with the vendor to resolve any problems or difficulties with orders or contracts.

PREPAYMENT PROCEDURES

Purchase Orders may be issued with a prepayment request, after proper justification and approval from the Financial Services Director or the Procurement Manager. Pre-payments are only approved on a case by case and it is discouraged. After entering the Requisition, departments/divisions must send, separately, the *original* documents showing prepayment required to Procurement.

OPEN PURCHASE ORDER – DEFINITION

An Open Purchase Order (OPO) is a Purchase Order issued for the purchase of indeterminable miscellaneous items or materials, supplies, parts, etc., over a certain period of time (not more than one fiscal year). Shipments are made, as requested by the user division, against the Open Purchase Order number for the term of the OPO. The OPO generally establishes a maximum dollar limit, the period covered, the authorized purchasers, terms and conditions. However, since the specific items to be purchased are often unknown at the time of issuance of the OPO, no line item pricing is generally shown.

How an Open Purchase Order is prepared:

Requests for an Open Purchase Order shall be made on a Requisition that indicates the general types of items to be purchased and total amount to be encumbered for the term of the OPO. Quotes are obtained by the user department, for items less than $100,000 or utilize the contract amount if over $100,000 and a competitive solicitation was issued.

Once a contract is established, divisions are notified of the awarded vendor(s) and line-item pricing or percentage discount off a specified price list. The divisions may then order from the contract via issuance of a Purchase Order directly to the awarded vendor for the item required unless specifically prohibited by the contract. Divisions are cautioned not to order any items other than those awarded for the specific contract. Procurement is responsible for ensuring the authorized signer executes the contracts by obtaining the Corporate Resolution or a letter from the contractor/prosper naming the authorized personnel. The State of Florida Division of Corporation (Sunbiz) will be verified, if a Florida vendor

A. Who execute Contracts:

City of Cape Coral

1. ***The Procurement Manager shall have the authority to approve and execute all procurement related Purchase Orders, Contracts, Contract Amendments and Options for renewal in the amount of $50,000 or less.***
2. ***The City Manager has the same authority and approval level in the amount of $100,000 or less; and, for amounts exceeding $100,000 upon City Council approval.***

Charter School Authority

1. ***The Superintendent shall have the authority to approve and execute all procurement related Purchase Orders, Contracts, Contract Amendments and Options for renewal in the amount of $100,000 or less*** and for amounts exceeding $100,000 upon School Governing Board approval.
2. ***Purchase Order Approval Thresholds***

    - Approval of orders up to $2,500 will be approved by the Principal
    - Approval of orders up to $4,999 will need additional approval by the Director of Procurement
    - Approvals of all orders over $5,000 will need the additional approval by the Charter School Superintendent
    - All orders above $100,000 will need to be approved by the Charter School Governing Board

Once the purchase order is generated in the financial management system, a copy is sent to the vendor with a copy of the quote or estimate to initiate the order. The amount of the purchase order is reflected as an encumbrance of the available money for use by the internal fund until the invoice is processed for payment in the financial management system.

Once the product is received or the service is completed, the vendor will issue an invoice which reflects the purchase order number generated from the financial management system. The invoice along with any receipt acknowledgements (packing lists) from the vendor are verified and signed off by the fund sponsor or Principal's secretary. The invoice, packing list and copy of the purchase order are

forwarded to the Charter School Accounts Payable Specialist I for payment processing of the invoice to the vendor.

In addition to field trips, there may occasionally be other purchases that can only be obtained from a sole source provider. If over $500, these purchase requests require special handling. Please refer to section 6.D. for instructions.

EXHIBIT 6.B.1 – REQUEST FOR PURCHASE AUTHORIZATION FORM

City of Cape Coral
The Oasis Charter Schools
Purchase Order Request Form FY 2021-2022

FUND NUMBER:	("000" for General Fund or Internal Fund #)	DATE:	June 08, 2021
SCHOOL			
FUND NAME:			

VENDOR NAME AND ADDRESS:		SHIP TO: ATTN:	#N/A #N/A
VENDOR CONTACT:			

QTY	UNIT PRICE	ORGANIZATION CODE	OBJECT	ITEM DESCRIPTION	TOTAL
					$ -
					-
					-
					-
					-
					-
					-
					-
					-
					-
					-
					-
					-
					-
					-
					-
					-
				TOTAL:	$ -

ARE ITEMS FOR RESALE:

Use the following object codes when items are for resale: 552110 - food & beverage / 552120 - all other items

REASON FOR PURCHASE:

REQUESTED BY:

APPROVED BY:

Approver's signature

SECRETARY USE ONLY:

INTERNAL FUNDS AVAILABLE BALANCE
YES NO N/A

GENERAL FUNDS AVAILABLE
YES NO N/A

SCHOOL SECRETARY'S SIGNATURE

OFFICE USE ONLY

Req #: _____

P.O. #: _____

6.C. INFORMAL QUOTES, FORMAL QUOTES, OR BIDS

6.C.(1) INFORMAL QUOTES

Informal quotes are required by Charter School Governing Board Policy when purchases of any item or group of similar items of equipment, supplies or services total the threshold limitation set forth in the policy.

When the purchase being made is up to $4,499.99, one verbal or written quote is required and it should be fair and reasonable, a written quote is always preferable.

Informal quotes may be obtained by the school placing telephone calls or receiving faxes from at least three vendors. The informal quotes must be documented either on the face of the school internal funds purchase order or included as an attachment.

When the purchase being made is between $5,000.00 and $19,999.99 a minimum of three documented written quotes are required before the purchase is made.

Any purchase that is between $20,000.00 and $100,000.00, three written quotes are required and must be approved by the Charter School Superintendent.

Any and all purchases or group of similar items of equipment, supplies or services that exceed the threshold of $100,000.00, formal quotes are required (see section 6,C.(2). These purchases require approval of the Charter School Governing Board. An exception to this rule would be if there is already a State Contract in place to use.

6.C.(2) FORMAL QUOTES

Formal quotes require approval by the Charter School Governing Board when purchases of any item or group of similar items of equipment, supplies or services total the threshold limitation set forth in the policy, which is $100,000.00.

Formal quotes are written quotes obtained by and prepared by the City of Cape Coral Procurement Services Department. **The school may not prepare formal quotes**.

The school shall furnish the City of Cape Coral Procurement Services Department with any pertinent and available information. The City of Cape Coral Procurement Services Department will perform the formal quote procedures and forward written notification to the school.

The school must indicate the formal quote number on the face of the Request for Purchase Authorization Form and should attach any supporting documentation.

6.C.(3) BIDS

Bids require approval by Charter School Governing Board when purchases of any item or group of similar items of equipment, supplies or services total the threshold limitation set forth in the policy, currently $100,000.00 or more.

Bids are a formal process and obtained by the City of Cape Coral Procurement Services Department. The school may not process or request bids from vendors. This process is completed in its entirety by the City of Cape Coral Procurement Services Department.

The school shall furnish the City of Cape Coral's Procurement Services Department with any pertinent and available information. The City of Cape Coral Procurement Services Department will perform the bid process and forward written notification to the school.

The school must indicate the bid number on the face of the Request for Purchase Authorization form and should attach any supporting documentation.

6.D. SOLE SOURCE

Sole source is a determination that a vendor is the only supplier of such an item. This is usually based upon the vendor's ownership of a copyright or patent.

The school shall submit a request for sole source determination along with supporting information to the City of Cape Coral Procurement Services Department. Any school internal funds purchase order that indicates a sole source, must have documentation attached from the. Charter Schools Procurement Director and be signed by the Charter School Superintendent.

6.E. SPECIAL CONDITIONS FOR INTERNAL FUNDS

6.E.(1) SCHOOL STORE AND FUND-RAISING PURCHASES

When purchasing items with internal funds, the requirements for requesting informal quotes, formal quotes, or bids will not apply provided that the following two conditions are met:

a) Items are acquired for resale to students in the school store or purchased for fund-raising activities.
b) The purchase amount is less than the State Department of Education bid threshold, (currently $25,000.00).

6.E.(2) TRUST ACCOUNTS

Internal funds held in trust for individuals such as purchases of field trips, yearbooks, class jewelry, cards and invitations, insignias, caps and gowns, etc., shall be exempt from the requirements for requesting informal quotes, formal quotes, or bids.

7. DISBURSEMENTS

Monies collected for internal funds shall be expended for the purpose for which they were collected and in accordance with procedures established by the State Board of Education and standard public accounting procedures as provided by the City of Cape Coral Finance Department.

7.A. PAYMENT VOUCHER

When an invoice is received from a vendor for a purchase that did not require a purchase order, the Principal's secretary will prepare an Internal Funds Check Request / Payment Voucher Form **(EXHIBIT 7.A.1).** This form provides transaction accountability, payment authorization, and is a source document that supports accounting entries. The blank template is maintained on the network shared drive by the Charter School Bookkeeper and includes 2 variations (also see **EXHIBIT 7.A.2)** of the form as well as reference tables for use by the preparer.

The Check Request / Payment Voucher Form should be prepared by the Principal's secretary, approved by the Principal, and submitted to the Charter School Accounts Payable Specialist I for entry into the financial management system for payment processing.

The following supporting documentation is required to accompany the Check Request / Payment Voucher Form to the Accounts Payable Specialist I.

1. **The original invoice** or store receipt, whichever is applicable shall be provided as supporting documentation. **Statements alone shall never be used as a basis for payment**. However, if no invoice/receipt is available, a full explanation and a reason for lack of an invoice/receipt shall be attached to the Check Request / Payment Voucher Form. (**EXHIBIT 7.A.1)**

2. Cash or check refunds to parents: an Oasis Charter school Refund Form (Refund Form) must be completed by the teacher or principal. The school secretary will complete a Check Request Form attaching documentation supporting the request such as the original Monies Collected Form and submit to Accounts Payable for payment.

3. Refunds for MySchoolBucks purchases: a Refund Form must be completed, with proof of payment (MySchoolBucks Payment Report). Refunded funds will be credited to the credit card used. A batch report must be run to show exactly when the refund was performed and the general ledger account that it was recorded against.

4. If a transfer from the General Fund must be made to complete the refund process, the requestor shall complete a Fund Transfer Request Form and attach it with the request for the refund.

   <u>On March 10, 2020 the Charter School Governing Board approved the following Charter School Refund Policy:</u>

   If a student withdraws or graduates and has a positive balance of less than $5.00, the balance may be receipted into the school lunch fund where the school lunch program funds are maintained unless the parent requests a refund. If a student withdraws or graduates and has a positive balance of more than $5.00, the parent may request a refund.
   Any and all lunch refunds must be requested in writing.

   Parents must provide their written request, with the refund form that is located on the Charter School website under lunch information, to the food service department to complete. Information for the refund must include: student's name, at least one parent's name, phone number, current address, reason for the refund, amount of the refund, and the payment type such as cash, check or card. The parent has 90 days to request a refund if the student leaves the school system or the amount will be closed and funds will no longer be available. Unclaimed balances will be transferred to the school lunch fund where the school lunch program funds are maintained.

   The Charter School has 15 days to begin the refund process from the formal request date. Cash and check payments must be refunded via a check request and should be completed within 30 days. All online payments must be returned to the original card. This process must be handled by the Senior Accountant with direct communication with the parent. If the original card has been closed, the refund must still be returned via a card transaction. The card refund process will be completed depending on when the parent and Senior Accountant can communicate via phone but the Senior Accountant must make the initial call within 30 days of the original request.
   If a student graduates from our high school with a positive balance greater than $5.00, the parent shall be notified by mail and given the option of receiving a refund within 30 days. If no response is received within 90 days, the account will be closed and the funds will no longer be available. Unclaimed balances will be transferred to the school lunch fund where the school lunch program funds are maintained.
   Parents can always transfer lunch balances to other students that are within the Charter School system. The City of Cape Coral, Oasis Charter Schools Refund Form **(EXHIBIT 7.A.3)** Please read attached note.

5. For product purchases, a packing list often accompanies the shipment. If all items are received, the packing list should be stamped indicating that the "invoice OK to Pay" and signed and dated by the receiving person. If no packing list is available, a Packing Slip Replacement Form (**EXHIBIT 7.A.4)** should be submitted in its place.

6. For invoices reflecting services or work performed, the invoice should be stamped indicating that the work is completed and the “invoice is OK to Pay”. In addition, any other supporting documentation from the vendor should also be attached.

EXHIBIT 7.A.1 - CHECK REQUEST / PAYMENT VOUCHER FORM

City of Cape Coral
NAME OF CHARTER SCHOOL
Charter School Authority
Check Request / Payment Voucher

Date Prepared:	7/17/2018	Due Date:	7/20/2018
Funding Source:	INTERNAL		
Vendor Number:	201678	Amount:	$ 108.00

Vendor Name: SCHOOL DISTRICT OF LEE COUNTY
Vendor Address ATTN:
2855 COLONIAL BLDV
FT. MYERS, FL 33966

Purpose: NEW FORMS

ACCOUNT DISTRIBUTION

INVOICE NUMBER (A/P USE ONLY)	COMPANY CODE	BUSINESS UNIT.OBJECT	ACCOUNT DESCRIPTION	SUB LEDGER (FUNCTION)	SUBLEDGER DESCRIPTION	AMOUNT
2/9/2018	04900	4181S.647101	Printing	401	STAFF FUND	$ 27.00
2/9/2018	04900	4171S.647101	Printing	301	STAFF FUND	$ 27.00
2/9/2018	04900	4143S.647101	Printing	101	STAFF FUND	$ 27.00
2/9/2018	04900	4151S.647101	Printing	201	STAFF FUND	$ 27.00

PREPARED BY:	REQUESTED BY:	APPROVAL - BUSINESS MANAGER (IF APPLICABLE)
Type Name of Requestor Title	Type Name of Requestor	Jane Doe Business Manager
ACCOUNTING USE	**APPROVAL - PRINCIPAL**	**APPROVAL - SUPERINTENDENT (IF APPLICABLE)**
Type Name of Requestor	Type Name of Principal	Sally Sue Superintendent

Comments: *(A/P Use Only)*

Revised 7-2017

EXHIBIT 7.A.2 - CHECK REQUEST / PAYMENT VOUCHER FORM MULTI INVOICE OR MULTI FUND

The following variation of the Check Request / Payment Voucher Form is used when multiple invoices for the same vendor are to be paid from a single or multiple internal funds and due on the same vendor due date. It can also be used when a single invoice is to be paid from more than one internal fund.

City of Cape Coral
NAME OF CHARTER SCHOOL
Charter School Authority
Check Request / Payment Voucher

Date Prepared:	7/17/2018	Due Date:	7/20/2018
Funding Source:	INTERNAL		
Vendor Number:	201416	Amount:	$ 503.92
Vendor Name:	OFFICE DEPOT		
Vendor Address	ATTN: PO BOX 630813 CINCINNATI, OH 45263		
Purpose:	CLASSROOM SUPPLIES AND DURABLE GOODS		

ACCOUNT DISTRIBUTION

INVOICE NUMBER (A/P USE ONLY)	COMPANY CODE	BUSINESS UNIT.OBJECT	ACCOUNT DESCRIPTION	SUB LEDGER (FUNCTION)	SUBLEDGER DESCRIPTION	AMOUNT
666101222-001	04900	4151S.652128	Other Materials & Supplies	301	STAFF FUND	$ 104.20
665404333-001	04900	4143S.652116	Small Equipment	308	ART DEPARTMENT	$ 50.22
656506555-001	04900	4171S.652101	Office Supplies	316	7TH GRADE	$ 349.50

PREPARED BY:	REQUESTED BY:	APPROVAL - BUSINESS MANAGER (IF APPLICABLE)
Type Name School Secretary	Type Name of Requestor	Type Name Business Manager
ACCOUNTING USE	**APPROVAL - PRINCIPAL**	**APPROVAL - SUPERINTENDENT (IF APPLICABLE)**
Type Name Accounts Payable Specialist I	Type Name of Principal	Type Name Superintendent

Comments: *(A/P Use Only)*

Revised 7-2017

EXHIBIT 7.A.3 – OASIS CHARTER SCHOOL REFUND FORM

OASIS CHARTER SCHOOLS
CITY OF CAPE CORAL

Refund Form

Request Date: _____

Please circle one.

School Student attends: OES OMS OHS CME

Please Check one of the following:

Lunch Account _____ School Store (field trip, shirt, etc.) _____

Name of Student: _____

Name of Parent: _____

Parent Phone Number: _____

Family Address: _____

_____

Email: _____

$ Amount _____

Type of Payment Cash _____ Check _____ Card _____

Reason: _____

_____

(examples: student left the school, graduated, etc.)

Email completed lunch refunds to Danielle Jensen at danielle.jensen@capecharterschools.org.

Please note that lunch balances can be transferred to other student's lunch accounts in the Charter School. Please contact, Danielle Jensen at 239-424-6100, ext. 112 for transfers.

Complete school store refunds and submit to student's school's front office.

Office Use Only

Check when completed:			
Confirm payment amount (attach backup)		Refund issued to parent	
Confirm payment type (cash, check, card)		Refund deducted from Newton	
Date parent contacted (card use only)		Journal Entry Completed	

Form Issued 2/3/2020

student refund form_updated 5-21-20

EXHIBIT 7.A.4 – PACKING SLIP REPLACEMENT FORM

7.B.

CITY OF CAPE CORAL CHARTER SCHOOL AUTHORITY DIVISION PACKING SLIP/RECEIPT *(Note: To be used only if no packing slip/receipt was received with shipment)*	
PO #	**Date Received:**
Vendor:	**Dept/Division:**
Quantity **Description of Items**	
ITEMS RECEIVED IN ACCEPTABLE CONDITION _____	
RECEIVED BY:	
_____ **SIGNATURE** **Ext**	_____ **Date**

VOID / STOP PAYMENT ON CHECKS

Checks will occasionally need to be voided and payment stopped for a multitude of reasons. A check may have been lost by the payee or in the mail, erroneously issued, or damaged. Upon receiving and investigating a request from the school or directly from the payee which requires a check to be voided and payment stopped, the Charter School Accounts Payable Specialist I will notify the Accounts Payable Assistant and Accounting Assistant at the City of Cape Coral to initiate the stop payment and void the check. The original check date, amount, check number and payee will be required. The Accounts Payable Specialist I will also need to indicate if a replacement check is to be issued.

7.C. RESTRICTED EXPENDITURES

The following expenditures from internal funds are deemed inappropriate and shall not be made except from trust funds collected for a specifically identified purpose:

1. When budgetary funds are available, the purchase of equipment, supplies, forms, and postage for curricular or classroom use is not allowable. An exception will be made, due to the nature of the expenditure, to accommodate postage expenditures when reimbursement is claimed from budgetary funds. The exception to this rule is if internal funds are raised with a specific classroom project in mind. If that project is noted on the Cape Coral Charter School Authority's "School Fundraising Approval Form", then internal funds can be utilized. (For example, a camera for the yearbook club or sports equipment for each particular sport.)

2. Curricular related travel, professional, technical, or consultant services, or other items for which City of Cape Coral Charter School Authority budgetary funds are available. The only exception to this rule is when a Club Sponsor is traveling to a workshop, seminar or training that is related specifically to that club. (For example, the yearbook advisor can pay for travel to a yearbook workshop with internal funds. This would also include travel related expenses such as food, hotel and transportation.

3. Articles for the personal use of any student, employee, or other person; except those items which are identifiable as being in recognition of service or promotion of school activities, and those items identified under Florida State Board of Education Rule 6A-1.0143 and Administrative Regulation 3.17, Promotion and Public Relations Expenditures.

4. Salaries or any form of employee compensation for duties or assignments that are the responsibility of the City of Cape Coral Charter School Authority are **NEVER** to be paid from school internal funds.

5. Repairs and maintenance of City of Cape Coral or City of Cape Coral Charter School Authority equipment for which budgetary funds are available.

6. All expenditures for the purchase of buildings, remodeling, renovation, repairs, alteration to the facilities or attachment of permanent fixtures to the property are typically considered general fund purchases.

7. Generally, donations from internal funds are not allowable. However, when funds are collected with the express purpose of making a contribution, contributions will be allowed provided that the monies collected for the contributions are held in trust by the school until disbursed. Donations made by the School PTO should be directly deposited into the general funds but identified as to what the funding is to be used for.

8. The purchase or acquisition and use of cellular telephones.

9. Promissory notes, installment contracts, or lease purchase agreements shall not be executed from internal funds in the name of the school or any school organization, except as authorized by the Charter School Governing School Board.

10. No school organization, club, or group of students shall make expenditures that exceed the cash resources available to the organization or group.

11. No merchandise or services shall be sold or promoted by a non-school agency, in or through any school, or on school grounds, without written approval of the Principal and the Superintendent. Written approval will be made on the basis of services to students or staff.

12. The Charter School Superintendent may allow advertising in student publications according to the following guidelines:

- No advertisements may be obscene as to minors under Florida law or promote products or services which minors may not legally purchase.
- No advertisements may contain libelous material.
- No advertisements may be accepted which would tend to create a substantial disruption in the school environment.
- No advertisements shall include political, religious or organizational symbols.
- Advertising is subject to Charter School Administrator approval.

Expenditures that may otherwise be considered restricted may be allowable for payment within the Staff Fund or Social Committee Fund. With the staff fund, it is allowable to purchase food, flowers, fruit baskets for staff condolences, births, retirements, etc.

7.D. PAYMENTS FROM INTERNAL FUNDS FOR SERVICES PERFORMED

7.D.(1) EMPLOYEE / EMPLOYER

No payments are to be made from school internal funds for compensation or commission to any employee of the school. Reimbursements to employees of expenses for a specific pre-authorized purpose are allowable (not recommended).

7.D.(2) NON-INCORPORATED INDEPENDENT CONTRACTOR

A non-incorporated independent contractor is an individual or non-incorporated business that is hired to perform a service. This individual or business must be routinely engaged in providing similar services to other customers. The individuals or businesses have a level of expertise beyond that of an employee and do not provide services that are controlled or supervised by the school.

7.D.(3) INCORPORATED INDEPENDENT CONTRACTOR

An incorporated Independent Contractor is a business that is legally incorporated and is hired to perform a service. This business is routinely engaged in providing similar services to other customers. These services are not supervised or controlled by the school and require duties or responsibilities that are not part of a normal employee/employer relationship.

Incorporated businesses may be paid directly from internal funds. All payments must be processed in the corporate name. **Payments in the name of the individual are not permissible**.

7.E. INTERNAL REVENUE SERVICE 1099

The City of Cape Coral has the responsibility for issuance of IRS 1099 tax statements for payments to non-corporate entities. This tax statement is required when the Charter Schools internal fund has compensated any individual or non-corporate entity for services rendered which amount to $600.00 or more in a calendar year.

These transactions are routinely paid as consultant contracts or supplemental contracts. This process places the responsibility for proper tax reporting on the City of Cape Coral Financial Services Department.

Failure to follow the above guidelines may result in the Charter School Authority being assessed penalties by the Internal Revenue Service. IRS regulations provide for substantial penalties for failure to comply with 1099 reporting requirements.

7.F. TRAVEL REIMBURSEMENT FROM INTERNAL ACCOUNTS

Travel expenses may be paid from internal funds, subject to restrictions outlined herein, and in accordance with City of Cape Coral administrative policies. Any travel must be properly authorized and all expenses must be adequately documented. **Travel expenses must relate to the school internal fund activity. Administrative costs are not permissible**.

Per-diem meal allowance not to exceed GSA guidelines, lodging, and other travel reimbursements must meet the legal limits established by State law and the City of Cape Coral administrative policy. Per-diem meal allowance is only payable out of Internal Accounts when associated with a club related activity. For example, Yearbook Advisor or TSA Advisor when accompanying students to a workshop, competition or event.

An Expense Pre-Approval Form (PATR) must be completed and approved by the Principal prior to incurring any expense for travel (see EXHIBIT 6.A.1). The travel must be fully pre-funded by the school activity internal fund.

After travel is complete, a Travel Expense Report (TER) will be completed by the traveler and given to the Principal's secretary for processing and Principal's approval which must include all receipts for lodging, mileage and GSA per-diem allowance for meals and submitted to the Charter Schools Accounts Payable Specialist I.

7.G. EMPLOYEE MEAL PAYMENTS

Meals when overnight lodging is required and incurred are not subject to rules for "Class C" payments. These payments may be made directly by internal funds to the employee along with the lodging payments. Following the guidelines set forth above for processing these payments. Administrative costs are not permissible.

7.H. CREDIT CARDS

Each school has a credit card for use with school internal funds. These credit cards can be used for incidental purchases or for travel related to field trips. This includes online purchases, local purchases to avoid employee reimbursements, and travel related expenses. Credit Card purchases must not exceed $500, with the exception of field trips

The Expense Pre-Approval Form must be completed and approved by the Principal prior to the release of the credit card.

Internal funds credit cards are always to be secured in the school safe when not checked out and are controlled by the Cash Handler. When a credit card is checked out, it is logged into the control log (**see EXHIBIT 7.H.1**). The credit card log will be maintained by the Cash Handler and a copy of the log will be submitted to Financial Services at the end of each school year for audit purposes.

A Sales Tax Exemption Form should be provided to accompany the card in order to avoid sales tax being assessed to the purchase.

EXHIBIT 7.H.1 – CREDIT CARD CONTROL LOG

CAPE CORAL CHARTER SCHOOL AUTHORITY
CREDIT CARD CONTROL LOG

Card Ending (last 4 digits)	*Date Card Picked Up*	*Requestor (printed) Signature*	*Purpose*	*Date Card Returned*	*Administration Signature*

Revised 5/21/2020

Once the purchase or travel is complete, the credit card should be promptly returned to the Cash Handler along with all original receipts. The receipts are to be maintained in an active file by the Cash Handler.

When the monthly statement is received by the Charter School Accounts Payable Specialist I each receipt will be identified and the proper accounting and fund will be assigned. The Charter School Accounts Payable Specialist I will prepare the Check Request / Payment Voucher with all supporting documentation.

8. TRANSFERS & JOURNAL ENTRIES

Adjusting journal entries (or just referred to as journal entries) are utilized to record deposits, credits, interest income, dishonored check activity, and all cash affecting

activities that are not recorded through the accounts payable processes (check request or purchase orders).

8.A. TRANSFERS

A transfer should be used to move monies to or from one internal fund to another or to or from the general fund. Moving monies from one fund to another increases the balance in one account for the amount of the transfer while decreasing the balance in the other account for the same amount.

The information pertaining to all transfers must be entered on a Fund Transfer Request Form (**see EXHIBIT 8.A.1**) with approval from the Principal of the sending organization. Once approved, the form is sent to the Charter School Bookkeeper and Senior Accountant to process as appropriate.

All fund transfers require a journal entry transaction to be initiated by the Charter School Bookkeeper.

- Simple transfers between internal funds will require the Internal Fund Account Sponsor to sign that they are agreeing to the transfer of funds. This will insure that the sponsor is aware and in agreement with the transfer that is being made.

- Transactions between internal funds to / from the general fund also require action at the depository bank which is initiated by the Charter School Senior Accountant using an online bank application. These transactions are typically completed by the bank within two (2) hours on the same business day as requested. No transfers will be completed without the appropriate signature of the Principal/ Administrator.

- Transfers between the Internal Fund and the General Fund are completed by the Charter School Senior Accountant.

- Business Manager approves bank transfers after review of signed transfer documents.

EXHIBIT 8.A.1 - SAMPLE INTERNAL FUNDS TRANSFER REQUEST FORM

INTERNAL FUNDS TRANSFER REQUEST FORM

(internal-internal or internal-general)

OASIS CHARTER SCHOOLS
CITY OF PALM CORAL

Sending Organization: Select from Drop-down list

Sending Fund No: _____ Fund Name: #N/A

Reason for Transfer: *(be specific)*

Amount to Transfer: _____ Request Date: _____

Receiving Organization: Select from Drop-down list

Receiving Fund No: _____ #N/A

"000" for General Fund

If general fund - account string MUST be provided _____

Justification for Transfer is Required (failure to send appropriate justification will delay the transfer, which will delay your order)

_____

_____

Approval:	Requested By	Sending Organization Principal / Administrator
	Select from Drop-down list	Select from Drop-down list
	DATE	*DATE*

FORWARD THIS FORM TO THE CHARTER SCHOOL BOOKKEEPER FOR PROCESSING AFTER APPROVAL

Accountant Use Only for Inter-Entity Transfers Only

Requested in CashPro by	*Date Processed in CashPro*

Bookkeeper Use Only

Journal Entry made by	*Date of Journal Entry*

Revised 01/04/2020 LAB

8.B. JOURNAL ENTRIES

Journal entries are generally used when recording deposits or other transactions into the financial management general ledger that are not posted through the accounts payable processes (i.e. payment vouchers or purchase orders invoiced). They may also be used to correct prior transactions that may have been recorded incorrectly. Journal entries are also used to record transfers between funds as discussed in Section 8.A.

The Charter School Bookkeeper prepares all journal entries associated with school internal funds based on supporting documentation provided from each school or other sources. A journal entry worksheet is prepared based on the supporting documentation with attention to the proper coding of the accounting information. This insures the proper accounting classification and proper assignment to the correct internal fund. The information from the worksheet can be electronically uploaded by the Charter School Bookkeeper to financial management or manually entered.

The Charter School Bookkeeper will prepare the Financial Management System Worksheet. All documentation will be scanned into the accounting system. The Senior Accountant will review and release the entry for additional approvals. If there are changes the Senior Accountant will return the entry to the Bookkeeper. The following documentation is required:

- General Ledger date
- Bank of America date
- Internal Funds Account Number
- Internal Funds Subledger
- Internal Funds Subledger Description
- Internal Funds Account Description
- Remark
- Debit or Credit
- Is the Journal Entry in balance?
    - See Section 8.C. for Deposit Journal Entry documentation.
    - Other documentation that supports the amounts included in the journal entry.

Once the above has been reviewed and no changes need to be made, the Charter School Senior Accountant will approve the entry in the Tyler workflow and then it is forwarded to the City for further approval.

Multiple entries may be included on a single journal entry worksheet. (i.e., multiple deposits crediting the bank the same day). An electronic image of every journal entry and the supporting documentation is scanned and attached to the financial management record for future reference.

Journal Entries (see **EXHIBIT 8.B.1**) should be utilized for:

- Recording deposits
- Recording dishonored checks or re-deposits of dishonored checks

- Correcting cash receipts or disbursement amounts
- Correcting cash receipts or disbursement posting errors
- Transfers between funds, schools or to/from the general fund

All deposits to the internal funds checking accounts should be recorded on a Journal Entry Worksheet prior to entry into the financial management general ledger. Deposits are discussed in Section 5.C previously.

EXHIBIT 8.B.1 - JOURNAL ENTRY WORKSHEET

Charter Standard Journal Entry Form

Year 2021
Period 10
Tyler JE # 1680

GL Date: 7/19/2021

IF Deposit

Account X-Reference	Division	Division Description	Object	Object Description	Account String	Debit	Credit	Explanation Remark
50000.101001.4181S			101001	Cash in Bank	199-IF000-101001-IF-00-000000-000-000-	$ 399.70		Deposit
50000.101001.4181S			101001	Cash in Bank	199-IF000-101001-IF-00-000000-000-000-	$ 61.12		Deposit
4181S.506105-429	IF429	OCHS Cheer Club	406105	Contrib Fundraiser Rev	181-IF429-406105-IF-00-IF1000-000-000-		$ 399.70	Fundraiser
4181S.506105-422	IF422	OCHS Drama Club	406105	Contrib Fundraiser Rev	181-IF422-406105-IF-00-IF4000-000-000-		$ 61.12	Fundraiser
						$ 460.82	$ 460.82	

Description of what the JE is for: OHS Cheer Fundraiser with Sallee Promotions
OHS Performing Arts Fundraiser with Giving Bean

Prepared By: Jana Humeray

7/21/2021 Journal Entry_7_2021.xlsx 7_19_21

8.C. JOURNAL ENTRY SUPPORTING DOCUMENTATION

1. Deposit Journal Entries should include sufficient documentation necessary to support the amount deposited. This should include but is not limited to the following:
   a) All Monies Collected Form,
   b) bank transaction receipt(s),
   c) customer receipt(s),
   d) deposit slip,
   e) deposit summary for RDSO deposits,
   f) MySchoolBucks (MSB) transaction detail,

g) any other information that may support the journal entry not included above.

2. Miscellaneous Journal Entries should include sufficient documentation to support the transaction being recorded, such as:
a) General Ledger account detail,
b) copies of checks or invoices indicating the correction,
c) any other information that may support the journal entry not included above.

9. SALES TAX

9.A. TRUST ACCOUNT

An account has been established in the financial management system for the recording of sales tax liabilities to the Florida Department of Revenue. The balance in this trust account will reflect the amount of tax due at the end of each monthly remittance cycle. The liability account for each school called Sales Tax Payable is defined by the school's business unit code plus object code 217004.

9.B. TAXABLE PURCHASES & TAXABLE SALES

All items purchased by the school that are for resale, regardless of profit, are subject to sales tax at the time of purchase from the vendor. Two specific objects are used to capture these costs and should be used with the respective school's business unit and program:

1. 652119 Food and Beverage – All food and beverages purchased for resale.
2. 652120 Merchandise – All merchandise purchased for resale.

It is recommended that when items are purchased that will be resold, that the vendor include the sales tax at the time of purchase. Following this process will eliminate the need to wire the tax at the end of each month. If this does not occur, the School Secretary will need to inform the Senior Accountant of the need to make sure that the appropriate sales tax is deducted and wired at the end of each month. Instances where this would occur is Grade Level Spirit Shirts, Recorder Sales and Items that are purchased to be resold at a concession stand.

9.C. SALES TAX EXEMPTION

When purchasing items for school use, a Sales Tax Exemption Certificate should be provided to the vendor.

If the vendor assesses tax on the invoice, a new invoice must be requested. If unable to do so, the sales tax should be deducted from the total amount billed and a copy of the sales tax exemption certificate should be sent with remittance.

1. The Sales Tax Exemption Certificate should always be presented for purchases made with the internal funds credit card from local vendors.
2. On occasion, out of state vendors and online vendors will not accept the sales tax exemption certificate from the State of Florida. Unfortunately, there is no recourse in these matters and tax will be paid.
3. The sale of yearbooks is sales tax exempt by statute.
4. The sale of pre-packaged food items is sales tax exempt by statute.
5. Admissions to athletic or other events held by schools are exempt when student or faculty talent is utilized.

If purchases are made and paid for personally by a staff member, any sales tax paid on these purchases will not be reimbursed unless the items purchased are for resale. In order to be tax exempt, payment to the vendor must be made directly by the school or the Charter School Authority. This will necessitate the need for a Request for Purchase Authorization Form.

9.D. SALES AND USE TAX RETURN (DR-15 or DR-15EZ)

The Charter School Authority is required to file sales tax returns with the Florida Department of Revenue as follows for each remittance cycle:

- The Senior Accountant extracts the amount of sales tax liability from the financial management system to determine the liability amount by school.
- The Senior Accountant prepares the Internal Funds Check Request Form and Form for remittance of the sales taxes to the Florida Department of Revenue.
- All payments as well as any liability from the general fund are combined into a single remittance and wired to the Florida Department of Revenue.
- Sales tax payment transaction is posted in the financial management system through a journal entry.
- The Senior Accountant scans a copy of the original Sales and Use Tax Return Form, DR-15 or DR-15EZ, which is submitted (whether the return is a zero return or tax due).

Failure to remit sales tax when required may subject the school and the City of Cape Coral Charter School Authority to penalty and interest charges.

9.E. FLORIDA DEPARTMENT OF REVENUE CORRESPONDENCE

For any correspondence received from the Florida Department of Revenue regarding sales tax, such as fines and penalties, the Charter School Bookkeeper or the Senior Accountant at the City of Cape Coral Finance Department should be contacted immediately. Also, school employees should avoid any conversations with the Florida Department of Revenue and its agents without coordinating with the Charter School Bookkeeper or the Senior Accountant at the City of Cape Coral Finance Department.

10. FUNDRAISING ACTIVITIES

10.A. GENERAL

Fund-raising projects and activities by the school, or groups within the school, shall contribute to the educational experiences of pupils and shall not be in conflict with the overall instructional program. The objective of fund-raising activities shall not conflict with programs as administered by the City of Cape Coral Charter School Governing Board, the Cape Coral Municipal Charter School Foundation or any of the Parent Teacher Organizations (PTO).

Prior approval must be sought from the Superintendent or designee for a fundraiser that may put the City of Cape Coral Charter School Governing Board at risk. The sponsor shall provide written documentation on the proposed fundraiser to the Superintendent for consideration.

Fund-raising activities for a school shall be determined by the sponsor. Responsibility for the activity belongs to the principal who shall control the activities conducted in the name of the school and assure the purposes are worthwhile.

Each fund-raising activity shall have the approval of the principal and superintendent in writing using the School Fundraising Approval Form (see Exhibit 10.A.1) before any fundraising activities are to occur. CSA procedures shall be followed to provide appropriate accounting for funds and to ensure compliance with policies contained herein. All staff shall conform to the following conditions and any administrative directives that may be issued by the Superintendent:

1. Collections for all school-sponsored fund-raising activities must be deposited in the internal funds bank account.

2. Each Principal shall regularly evaluate their fund-raising projects and activities as they relate to school programs, the promotion of educational experiences, the time involved for students and teachers, and the additional demands made on the school's community. The Principal's designee, the Bookkeeper will maintain a list of viable fund-raising events that have been held that year.

3. Programs for which admission is charged or for which donations are received shall not be held during school hours, except as approved by the Superintendent or designee. Elementary student participation in off-campus fund-raising activities during the school day, whether sponsored by the school or any school-related organizations, shall be conditional upon the school having on file the written parental consent for each activity.

4. Fund-raising activities and projects within a school shall be kept within a reasonable limit by the Principal. Full justification of the need and an explanation of the manner in which the funds will be expended shall be required before any project or activity is approved by the principal first and then superintendent.

5. Each fund-raising activity shall be planned to finance a specified objective. (Please see Exhibit 10.A.1)

6. All fundraisers shall be accompanied with a flyer identifying:

    a. Name of school and school logo
    b. Name of sponsoring group or club
    c. Name of fundraising activity
    d. Anticipated use of funds
    e. Time and date of event or duration of fundraising activity
    f. Method of payment

7. Inventory will be documented (if applicable) upon completion of fundraiser on the Fundraising Financial Report.

8. All City procurement rules and guidelines are to be followed for school fundraising activities.

9. The Fundraising Financial Report must be completed for all fundraisers no later than 30 days after the completion of the activity unless authorized by the superintendent.

A Parent Teacher Organization (PTO) or other organization connected with the school may sponsor fund-raising activities provided schoolwork and classroom time are not affected. Such activities shall be conducted in accordance with the policies of the City of Cape Coral Charter School Governing Authority and with the approval of the Principal and the Superintendent.

10.B. PROHIBITED FUND-RAISERS

The following fund-raisers are prohibited:

1. Raffles and other activities of chance shall not be conducted in connection with any school activities. Any form of gambling is prohibited on school property.

2. Fund-raising activities for which students are charged an admission shall not be presented during school hours.

3. The sale of all competitive food or beverages on school premises shall be prohibited as school internal funds as directed in federal and state NSLP rules. (5P-1.003 Responsibilities for the School Food Service Program; Florida Administrative Code, Department of Agriculture and Consumer Services; Division of Food, Nutrition and Wellness; School Food Service Program)

10.C. PRE-APPROVAL

Prior to the start of fund-raising activities, an Approval for Fundraiser Form must be prepared and approved by the Principal and Superintendent. An Activity Flyer must be attached to the Approval for Fundraiser Form prior to approval. This document indicates the intention and purpose of the fundraiser (See Exhibit 10.A.1). A copy of approved fundraising form and activity flyer must be sent to the Charter School Bookkeeper.

10.D. FINANCIAL REPORT

At the conclusion of all fundraising activities, a Fundraising Financial Report Form must be completed by fund sponsor and reviewed and signed by the Principal. Supporting documentation must be attached to the form (i.e. all order forms, packing slips if available, all receipts, all invoices). Supporting documentation must match the total amounts on the financial reports page. The Cash Handler will forward the signed original and supporting documentation to the Charter School Bookkeeper (See Exhibit 10.D.1) within a 30-day period.

10.E. INVENTORY AND INVENTORY CONTROL FORMS

Any items that are sold at a fundraising activity should be controlled through an Inventory Control Form indicating the goods purchased by both quantity and amount. At the end of a fundraising activity, the Inventory Control Forms should include the goods sold with any balance indicated on the form. In addition, a location of the inventoried items should be included on the Inventory Control Form and kept by the individual/PTO/Group who performed the fundraiser on behalf of the Charter School Authority. A copy of the Inventory Control Form will be included in the Fundraising Financial Report.

10.F. METHODOLOGY AND PRICING GUIDELINES FOR SELLING PRICE OF APPAREL

Pricing for sale of apparel for fundraising purposes shall be set a price up to 150% of the cost of the fundraising materials. Example: Pricing for T-Shirts purchased at $10 per shirt shall be priced up to $15 per shirt, not including sales tax. Pricing calculations shall be included on each fundraising form.

10.G. MONITORING OF FUNDRAISING ACTIVITIES

Any fundraising activity that exceeds three (3) months shall provide a report to the school's respective principle and the CSA Superintendent of the results of the fundraising efforts for each quarter that the fundraising activity is in operation. Example: A fundraising activity starts on November 1 and is expected to last until April 30, then a report of the progress of the fundraising activity should be filed no later than 30 days following the quarter ended December 31, March 31 and the final report following April 30. The Financial Report Form, Exhibit 10.D.1 or Exhibit 10.D.2 shall be used for the quarterly reporting, if any.

Exhibit 10.A.1- FUNDRAISING PRE-APPROVAL FORM FOR CCCSA SCHOOLS

Cape Coral Charter School Authority
School Fundraising Approval Form

All Cape Coral Charter School Authority fundraising activities need Principal AND Superintendent approval prior to event. Please complete and return this form to your school secretary.

Fund # for deposit: _____ Date: _____

Organization: _____ School: _____

Contact Person: _____ Phone #: _____

Event Details

Date of Event: Start: End:	Hours - Start: End:
Facility/Location Name and Address:	
Outline of Activity (including products to be sold or services to be rendered):	
Anticipated Use of Funds:	

Raffles and other activities of chance shall not be conducted by the school or on school property, including raffles conducted by charitable, nonprofit organizations leasing school property.

Expenses

How will expenses be paid for?
- ☐ Purchase Order (single purchase **GREATER** than $500)
- ☐ Credit Card (single purchase **LESS** than $500)
- ☐ No expenses expected

If using a PO: Is the company an existing vendor? YES ☐ NO ☐

If **NO**, a vendor packet must be submitted to the city

How will you be receipting? Report of Monies Collected ☐ Receipt Book ☐

Requesting Tally Sheets ☐ Order Form Provided by Company ☐

Authorization

Teacher/Sponsor (print)	Signature	Date
Principal (print)	Signature	Date
Superintendent Approval	Date	

PLEASE FORWARD THIS TO THE CHARTER SCHOOL BOOKKEEPER FOR FINAL SUPERINTENDENT APPROVAL

Exhibit 10.A.2- FUNDRAISING PRE-APPROVAL FORM FOR PTO

OASIS CHARTER SCHOOLS
CITY OF CAPE CORAL

Cape Coral Charter School Authority
Fundraising Approval Form for
Parent Teacher Organization

All Cape Coral Charter School Authority fundraising activities need Principal AND Superindent approval prior to event. Please complete and return this form to your school secretary.

Date: _____ Email: _____

Organization: _____ School: _____

Contact Person: _____ Phone #: _____

Event Details

Date of Event:	Hours - Start: End:
Facility/Location Name and Address:	
Outline of Activity (including products to be sold or services to be rendered):	
What do you plan to do with the items or money collected in support of the group or organization?	

The Parent Teacher Organization (PTO) will follow all policies of the CCCSA regarding fundraising activities. Collections for all school-sponsored fundraising activities must be deposited in the internal fund and all transactions in connection with the activity must be conducted in accordance with CCCSA policy.

Authorization

PTO Sponsor	Signature	Date
Principal (print)	Signature	Date
Superintendent Approval	Date	

PLEASE FORWARD THIS TO THE CHARTER SCHOOL BOOKKEEPER FOR FINAL SUPERINTENDENT APPROVAL

9/9/2021

Exhibit 10.D.1- FUNDRAISING FINANCIAL REPORT

CAPE CORAL CHARTER SCHOOL AUTHORITY
INTERNAL FUNDS

FINANCIAL REPORT OF FUNDRAISING

SCHOOL OHS DATE OF FUNDRAISER 1/1/21 FUND # 123

TYPE OF FUNDRAISER Spirit Shirt Sales

SECTION I – REVENUES (SALES)

This is the total amount collected and MUST match the Journal Entries

Number Sold (If sale prices vary attach detail and include total in A) Total Collected)

100 @ $10.00 Per Item $ 1,000 *A)* Total Collected

Value of Items Lost ☐, Stolen ☐, or Given Away ☐

2 @ $ 7.00 = Total $14.00

This is not deducted from the Total Collected

Was merchandise returned to the vendor? ____YES x NO
Returned #_____ @ $_____ = Total $_____
Exclude returned merchandise amount from Section II.
(Difference between # purchased & # sold should equal # lost/stolen plus # returned)

COMMENTS: 2 Shirts given to families in need

SECTION II – EXPENSES (ITEMS PURCHASED & OTHER EXPENSES)
(For book fair or brochure sales, a detailed Vendor's Summary of Commission can be attached in lieu of Section II)

PURCHASED FROM (VENDOR) Applestich

Merchandise Purchased (If # of items purchased at different prices, complete Total Purchases line and attach detailed list)

102 @ $ $7.00 Per Item = $ 714.00 Total Purchases

This Total MUST match the Invoice

Other Expenses:

Student Awards (cash/prizes)		
Supplies		
Refunds		
Sales Tax	$46.41	
Shipping & Handling	$10.00	$ $71.41 Total Other Expenses
Other: Set up Fee	$15.00	
Total Expenses		$ 785.41 *B)* Total Expenses

SECTION III – PROFIT/LOSS

Total Collected – Section I	*A* $1,000.00
Total Expenses – Section II	*B* $ 785.41
PROFIT/(LOSS) = (A less B) (This must match the school's official accounting records)	$ 214.59

SUBMITTED BY: _____ DATE _____
Teacher/Sponsor

APPROVED BY: _____ DATE _____
Principal

Revised 7/18/2018

This form must be forwarded to Bookkeeper

Exhibit 10.D.2- FUNDRAISING FINANCIAL REPORT FOR PTO

Cape Coral Charter School Authority
Financial Report of Fundraising
Parent Teacher Organization

SCHOOL _____ DATE OF FUNDRAISER _____

TYPE OF FUNDRAISER _____

SECTION I – REVENUES (SALES)

$_____ ***A)*** **Total Collected**

COMMENTS:

_____

_____

DOCUMENTED INVENTORY (if applicable):
Items purchased: _____
Items sold: _____
Items donated: _____
Final count of items remaining: _____

SECTION II – EXPENSES (ITEMS PURCHASED & OTHER EXPENSES)

PURCHASED FROM (VENDOR) _____

PURCHASED FROM (VENDOR) _____

PURCHASED FROM (VENDOR) _____

Total Expenses $_____ ***B)*** **Total Expenses**

SECTION III – PROFIT/LOSS

Total Collected – Section I ***A*** $_____
Total Expenses – Section II ***B*** $_____
PROFIT/(LOSS) = (A less B) $_____

SUBMITTED BY: _____ DATE _____
PTO/Sponsor

APPROVED BY: _____ DATE _____
Principal

This document is due to the Bookkeeper within 30 days of event

Revised 12/1/21 JH

Exhibit 10.E.1. – INVENTORY CONTROL FORM

OASIS CHARTER SCHOOLS
CITY OF CAPE CORAL

Inventory Control Sheet

Item						Item Number		Sheet Number	
Ordered				Received				Sold	
Date	Order No.	Vendor	Qty.	Date	Quantity	Back Order	Due Date	Date	Order No.

11. REPORTS

The Financial Reports are designed to provide timely financial information necessary for administration and management of school internal funds and compliance with federal and state regulations, and City of Cape Coral Charter School Governing Board.

The following financial reports are required to be completed at various times during the year:

- Internal Funds Balance Report
- Statement of Net Position
- Statement of Change in Position

11.A. INTERNAL FUNDS BALANCE REPORT

The Internal Funds Balance Report provides the Charter School Bookkeeper a monthly snapshot of the balances of the monies available in all school internal funds on the date that the report was produced.

This report is used by the Business Manager and the Charter School Bookkeeper to verify that money is available in a given fund before authorizing a purchase on either a Request for Purchase Authorization Form or and Expense Pre-Approval Form.

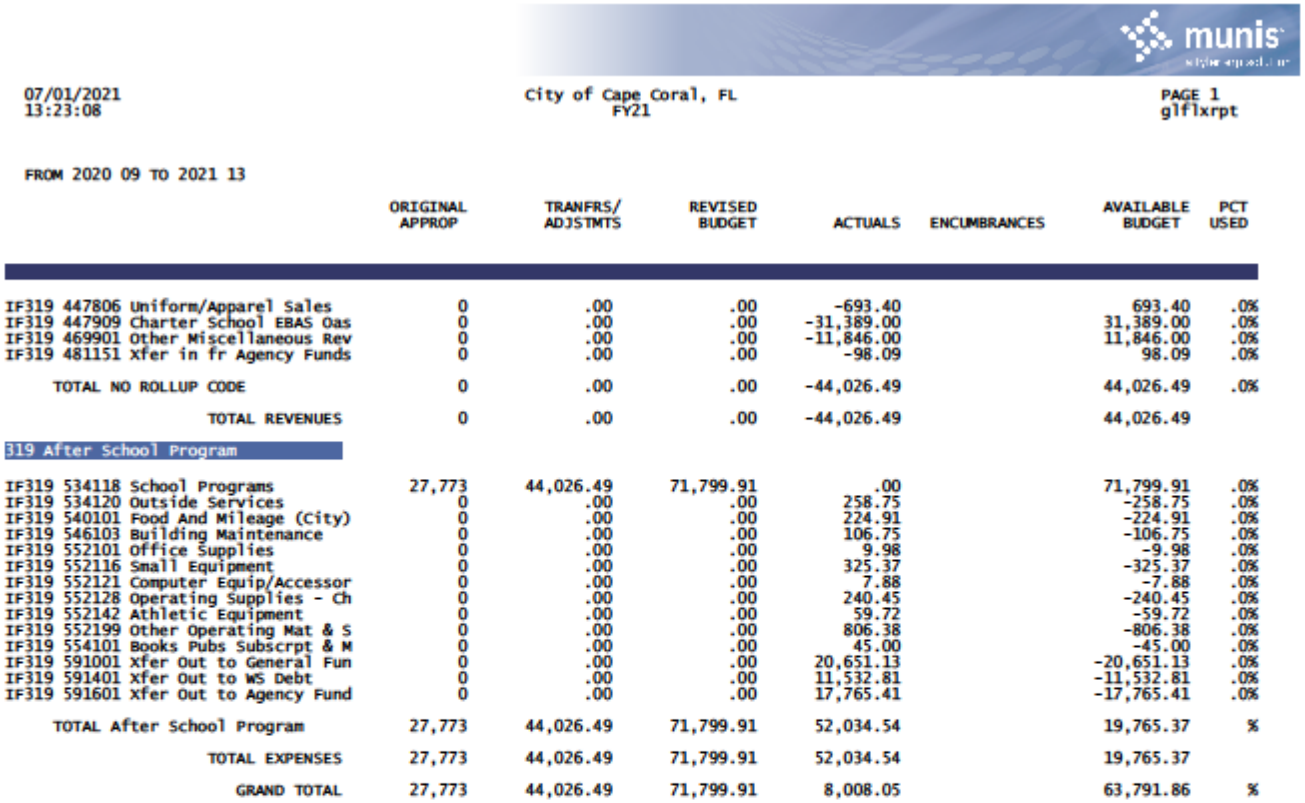
The Internal Funds Balance Report provides the following information:

- Fund names
- Date of last update
- Fund balance for each internal fund
- Encumbrance amounts generated from open purchase orders
- Detail by accounting classification code (object)
- Totals for of all internal funds by school

A sample of one of the Internal Funds Balance Reports is provided on the following page (**EXHIBIT 11.A.1**).

Questions regarding an Internal Fund shall be put in writing to the Bookkeeper. Within a reasonable time of receiving the request, the Bookkeeper will respond with an answer to the question. Concerns that cannot be resolved may be brought to the Senior Accountant for clarification. At the end of each fiscal year, the Principal and Sponsor shall sign off that the balances are accurate.

EXHIBIT 11.A.1 – INTERNAL FUNDS BALANCE REPORT



07/01/2021 13:23:08 — City of Cape Coral, FL — FY21 — PAGE 1 — glflxrpt

FROM 2020 09 TO 2021 13

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
IF319 447806 Uniform/Apparel Sales	0	.00	.00	-693.40		693.40	.0%
IF319 447909 Charter School EBAS Gas	0	.00	.00	-31,389.00		31,389.00	.0%
IF319 469901 Other Miscellaneous Rev	0	.00	.00	-11,846.00		11,846.00	.0%
IF319 481151 Xfer in fr Agency Funds	0	.00	.00	-98.09		98.09	.0%
TOTAL NO ROLLUP CODE	0	.00	.00	-44,026.49		44,026.49	.0%
TOTAL REVENUES	0	.00	.00	-44,026.49		44,026.49	
319 After School Program							
IF319 534118 School Programs	27,773	44,026.49	71,799.91	.00		71,799.91	.0%
IF319 534120 Outside Services	0	.00	.00	258.75		-258.75	.0%
IF319 540101 Food And Mileage (City)	0	.00	.00	224.91		-224.91	.0%
IF319 546103 Building Maintenance	0	.00	.00	106.75		-106.75	.0%
IF319 552101 Office Supplies	0	.00	.00	9.98		-9.98	.0%
IF319 552116 Small Equipment	0	.00	.00	325.37		-325.37	.0%
IF319 552121 Computer Equip/Accessor	0	.00	.00	7.88		-7.88	.0%
IF319 552128 Operating Supplies - Ch	0	.00	.00	240.45		-240.45	.0%
IF319 552142 Athletic Equipment	0	.00	.00	59.72		-59.72	.0%
IF319 552199 Other Operating Mat & S	0	.00	.00	806.38		-806.38	.0%
IF319 554101 Books Pubs Subscrpt & M	0	.00	.00	45.00		-45.00	.0%
IF319 591001 Xfer Out to General Fun	0	.00	.00	20,651.13		-20,651.13	.0%
IF319 591401 Xfer Out to WS Debt	0	.00	.00	11,532.81		-11,532.81	.0%
IF319 591601 Xfer Out to Agency Fund	0	.00	.00	17,765.41		-17,765.41	.0%
TOTAL After School Program	27,773	44,026.49	71,799.91	52,034.54		19,765.37	%
TOTAL EXPENSES	27,773	44,026.49	71,799.91	52,034.54		19,765.37	
GRAND TOTAL	27,773	44,026.49	71,799.91	8,008.05		63,791.86	%

11.B. BANK RECONCILIATION

It is important to reconcile the school internal fund checking account on a monthly basis as soon as the statement is available from the bank. The bank reconciliation is prepared by the Accounting Assistant at the City of Cape Coral Financial Services Department with cooperation from the Charter School Bookkeeper.

All debit and credit entries on the bank statement including service charges and dishonored checks should be reconciled to the entries on the financial management general ledger for the prior month. Any discrepancies between the bank statement and the general ledger will be resolved with a correcting journal entry.

12. YEAR-END FINANCIAL STATEMENTS

At the close of each school fiscal year, the Senior Accountant prepares the Financial Statements and Independent Auditors' Report. This comprehensive document reflects the financial condition of the Cape Coral Charter School Authority.

For school internal funds, the Senior Accountant will record the total of the account balances for all school internal funds checking accounts at the end of the fiscal year on a Statement of Fiduciary Assets and Liabilities as an Agency Fund. **(SEE EXHIBIT 12.1.)**

EXHIBIT 12.1 – STATEMENT OF FIDUCIARY ASSETS & LIABILITIES

CITY OF CAPE CORAL CHARTER SCHOOL AUTHORITY

INTERNAL FUNDS BALANCE SHEET
May 31, 2018

	Agency Fund
Assets	
Cash and cash equivalents	$ 540,199.08
Accounts receivable	508.00
Total assets	$ 540,707.08
Liabilities	
Accounts payable and other accrued liabilities	$ 3,638.54
Due to others	537,068.54
Total liabilities	$ 540,707.08

A Statement of Changes in Position will be generated. The Statement of Changes in Position will be categorized by building into the following categories:

1. Athletics
2. Music
3. Classes
4. Clubs
5. Departments
6. Trust
7. General

13. BEGINNING OF YEAR

13.A. BEGINNING OF THE YEAR GUIDELINES FOR SCHOOL STAFF

Annually, the school administration or their designee shall train staff on basic internal funds procedures. All staff shall receive a copy of the guidelines as part of the training. During the school year, refresher training shall be provided on an as needed basis as determined by the administration.

Items to include in the guidelines are listed below:

13.A.(1) All funds collected must be remitted to the Cash Handler on a daily basis. No funds shall be held in desks, drawers or on their person.

13.A.(2) Purchase orders must be prepared and approved for purchases of $500.00 or more. A Request for Purchase Authorization Form to be completed by staff and approved by the Principal is the best way to assure purchase orders are completed.

13.A.(3) Review requirements and forms necessary to conduct fund-raising activities. Ensure that staff is aware of all forms that are required.

14. MONTHLY PROCEDURES

The month-end process should be approached as follows:

1. All cash receipts and cash disbursements that relate to the current month must be recorded in the financial management general ledger through accounts payable or journal entry. This should be completed by the 10th work day of the subsequent month.

2. Each internal funds bank account must be reconciled to the financial management general ledger each month. The Treasury Department at the City of Cape Coral Financial Services Department is responsible for the reconciliations.

15. YEAR-END PROCEDURES

The accounting records of all schools must be closed for the period ending June 30th of each fiscal year. The items listed below are meant to be an overview of the process used. Internal funds activity will be at a minimum after the close of school. Prior to year-end, the Accounts Payable Specialist I will send out a correspondence that states when the last day for purchases in the fiscal year will be. Purchases after that date will be included in the next fiscal year.

The year-end process should be approached as follows:

1. Void all old outstanding checks and reissue as necessary.

2. Any uncollectible dishonored checks should be reviewed and written off if uncollectible. At June 30, the accounts receivable account may or may not have a balance. The balance would represent dishonored checks that the Charter School Bookkeeper and Principal determine are still collectible.

3. Invest excess funds that are in the checking account. Post all investment transactions prior to closing the June records.

4. Inventory all school merchandise held for resale such as school store supplies, uniforms, apparel, and vending supplies. Provide inventory report to Financial Services no later than June 15th each year.

5. Prepare a schedule of any accounts receivable and/or accounts payable which exist at the year-end.

    a. **Accounts receivable** are amounts owed to the internal funds at fiscal year-end. The accounts receivable list should include the payer's name, amount owed to the school, and account to which the funds are to be credited.

    b. **Accounts payable** are amounts owed to outside vendors for goods/services that have been ordered and received prior to the fiscal year-end, but not yet paid. The accounts payable list should include the vendor's name, amount owed by the school, and account that is to be charged for the purchases.

6. Prepare the required year-end reports:
    - The Statement of Fiduciary Assets and Liabilities (**Exhibit 12.1**)
    - Store inventory, giveaways, other inventory, if applicable
    - Accounts receivable
    - Accounts payable

7. When boxing up records to be sent for long term retention, the Charter School Bookkeeper, Accounts Payable Specialist I, or Senior Accountant should do the following as applicable:

    a. Make sure the records are only for the school internal funds. Do not include any regular budgeted information.

    b. Label all boxes with a GS1-SL State and Local label (**EXHIBIT 15.1**) provided by the City of Cape Coral Records Department.

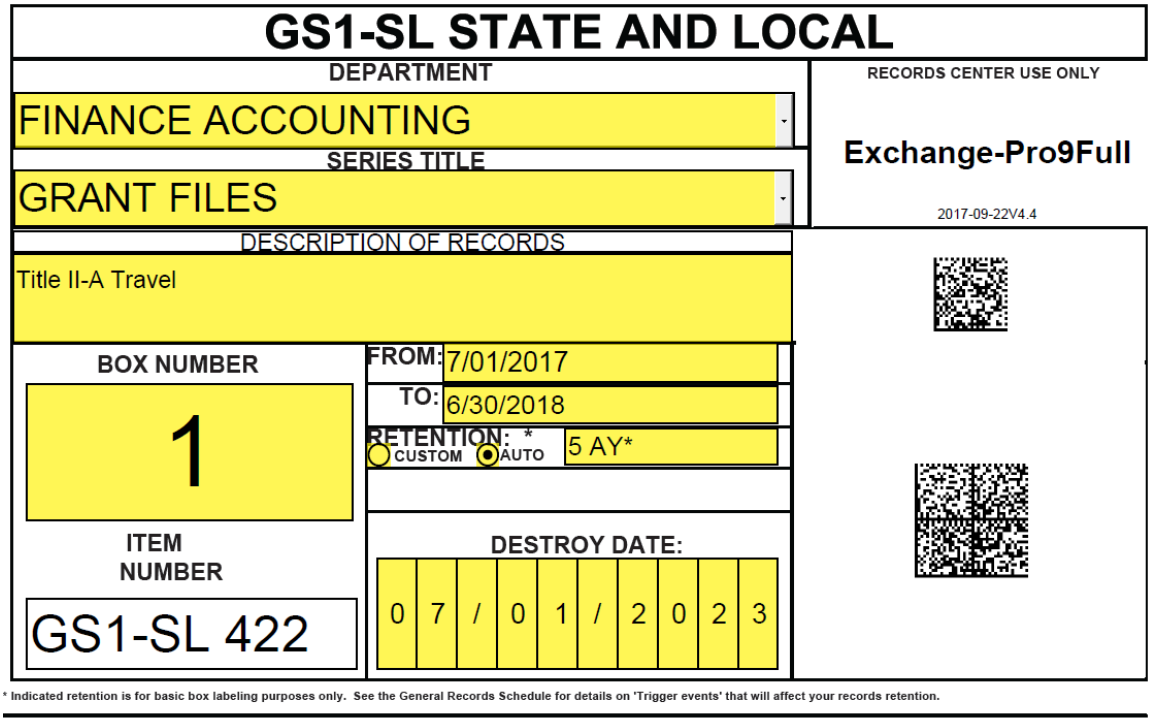
    c. Keep all boxes to a reasonable size. All boxes must have lids. Remember, these boxes must be able to be carried between the school and the retention location.

    d. Include the following, if applicable:

        - Accounts receivable list
        - Accounts payable list
        - Approval for fund-raiser forms
        - Journal entries (adjustment & transfer)
        - Check requests or payment vouchers with supporting documents

- Bank statements
- Dishonored check collection efforts folder

EXHIBIT 15.1 – GS1



GS1-SL STATE AND LOCAL

DEPARTMENT: FINANCE ACCOUNTING

SERIES TITLE: GRANT FILES

DESCRIPTION OF RECORDS: Title II-A Travel

BOX NUMBER: 1

ITEM NUMBER: GS1-SL 422

FROM: 7/01/2017

TO: 6/30/2018

RETENTION: * CUSTOM AUTO 5 AY*

DESTROY DATE: 07/01/2023

RECORDS CENTER USE ONLY

Exchange-Pro9Full

2017-09-22V4.4

* Indicated retention is for basic box labeling purposes only. See the General Records Schedule for details on 'Trigger events' that will affect your records retention.

16. RETENTION OF RECORDS

16.A. STATE REQUIREMENTS

Chapters 119 and 267 of the Florida Statutes provide that no public official may mutilate, destroy, sell, loan, or otherwise dispose of any public record without the consent of the Bureau of Records and Information Management of the Department of State. Provided applicable audits have been released, records may be disposed of in accordance with procedures established by the Department of Records and Forms Management. Examples of such records for internal funds could include Check Request / Payment Voucher Forms and supporting documentation, canceled checks, Report of Monies Collected Forms, journals, ledgers, financial reports, school Request for Purchase Authorization Forms, and serialized forms.

16.B. CHARTER SCHOOL AUTHORITY REQUIREMENTS

No records pertaining to internal funds may be destroyed or otherwise disposed of without prior written authorization from the City of Cape Coral Financial Services Department and the Charter School Governing Board.

The storage of old records is managed by the Charter School Records Custodian.

17. AUDITS

17.A. REQUIREMENTS

State regulations require the internal funds activity be audited annually. The Financial and Program Cost Accounting and Reporting for Florida Schools (Red Book) states:

1. The Charter School Governing Board, shall provide for an annual audit of internal funds.

2. In accordance with the Florida State Board of Education Rule 6A-1.087(2), the signed, written report of the audit shall include notations of any failure to comply with Florida Statutes, State Board of Education Rules, and rules of the Charter School Governing Board. The report, which must also provide commentary as to financial management and irregularities, shall be presented to the Charter School Governing Board while in session and filed as a part of the public records.

17.B. AUDIT OBJECTIVES

The purpose of an audit is to accomplish many objectives, such as:

- Review of internal funds financial statements prepared by schools and departments to provide reasonable assurance that financial statements are materially free of errors or other irregularities.

- Review transactions to ascertain compliance with all applicable statutes, federal and state regulations, State Board Rules, and Charter School Governing Board policies.

- Report weaknesses in accounting, management, and internal controls, and recommend corrective actions.

- Examining the effectiveness of management controls.

- A study and evaluation of the internal control structure and environment may be performed to assure that assets are protected and safeguarded.

- Upon request of management, a performance audit may be performed to review the effective and efficient use of resources.

18. INTERNAL FUND CATEGORIES

The Florida Department of Education categorizes Internal Funds/Student Activity/Projects into the following categories: Athletics; Music; Classes, Clubs and Departments; Trust Accounts and General Accounts. All Internal Fund accounts shall be classified under one of the above types. Financial reports shall be reported by these types.

1. Athletics – All revenues and expenditures involving athletic business transacted at the school level shall be recorded in this classification.

2. Music – Proceeds from activities of musical organizations, donations to these groups, and expenditures for trips shall be recorded here.

    a. A separate account for the collection of instrument rental or maintenance of uniforms shall be recorded in this section.

    b. If funds are restricted in use they shall be recorded in the trust account.

3. Classes, Clubs and Departments – A student activities account may be established for each individual class to receive funds and pay class obligations. The senior graduating class may not incur new obligations any later than one week following graduation. The Sponsor shall work with the graduating class to designate the disposition of any remaining funds. A memo to the Principal shall designate the wishes of the class.

    a. Classes and club accounts support a group of students within a community of interest with a specified roster of students. Written approval of a class/club must be obtained prior to the establishment of a new account.

    b. The sponsor of each club or organization shall be responsible for his/her club account. Deposits shall be made in a timely fashion as noted in Section 5. The sponsor shall develop and prepare an annual budget for the account. A budget plan shall be presented to the principal each school year prior to utilizing any funds.

    c. The budget shall include plans for fundraisers (revenue) and expenditures for the school year. All collections received by any club or organization shall be deposited into the school internal fund.

    d. All disbursements shall be made by an internal fund check. Disbursements shall be approved by the appropriate organization officer (where applicable), the sponsor and the principal.

    e. A financial report shall be filed with the principal’s office at the close of each school year.

    f. Class and club monies shall be expended for the benefit of the class or club or for the purpose designated by the class or club that participated in the generation of the revenue.

    g. Inactive student accounts shall be closed the following fiscal year.

h. Clubs and Departments shall be structured the same as classes noted above.

4. Trust Accounts – Funds collected for a specific purpose shall be recorded under Trust accounts

   a. Trust funds shall be expended only for the purpose for which it was collected. When the purpose of the trust has been accomplished or becomes inoperative, if practicable, the funds shall be returned to the person(s) it was collected from.

   b. The Technology Internal Fund shall be considered a Trust Fund and used for the sole purpose of purchasing technology for the school.

   c. If donors have indicated an alternative purpose for the funds, they shall be utilized for that purpose.

   d. If donors have not indicated a specific purpose for the funds, then the funds will be considered 25% for the Principal Discretionary Fund and 75% for the Technology fund.

   e. Funds that can't be returned shall be considered unspecified and follow 4(d) of this section.

   f. Trust funds shall never carry a deficit balance.

   g. If the trust funds are designated for a purpose beyond the current fiscal year, approval must be granted by the Principal.

   h. Collections, such as out-of-state-tuition, adult matriculation and tuition fees, course fees, reimbursement for damages and telephone charges are trust funds.

   i. Sales tax collected for the state is also a trust fund.

5. General Accounts - This category encompasses all other accounts for funds to be use for the general welfare of the student body.

   a. Separate accounts shall be maintained for activities such as the school store.
   b. The sponsor of the school store, school spirit wear and other accounts maintained for the sale of items, shall conduct an annual inventory of the product for sale. The inventory report shall be submitted to the Principal's Office. A copy will be maintained in Financial Services. A periodic audit of the inventory shall be conducted.

6. Principals Discretionary Account – there will be a fund at each school for the discretionary use of the Principal. This will contain funds that have not been

intended for student usage. The Principal can use these funds for staff events and for the general benefit of the school as a whole.

7. Restricted Expenditures – The following expenditures from Internal Funds are deemed inappropriate by the Florida Department of Education and shall not be made except from trust funds collected for a specifically identified purpose. (Please see 7.C.RESTRICTED EXPENDITURES for the limited exclusions to these rules.)

    a. Equipment, supplies, forms and postage for curricular or classroom use.

    b. Curricular-related travel, professional, technical or consultant services.

    c. Articles for the personal use of any student, employee or other person, except those items that are identifiable as being in recognition or service or promotion of school activities.

    d. Personal memberships or subscriptions.

    e. Salaries or compensation for duties or assignments that are the responsibility of the Charter Authority.

    f. Loans, credit or accommodation purchases for anyone.

    g. Repairs and maintenance of Charter Authority equipment for which funds are available.

19. ATHLETICS

19.A. SCHEDULES OF ATHLETIC EVENTS

Schedules of all athletic events must be maintained. Schedules of athletic events are used in conjunction with the Report of Tickets Sold and Ticket Control Sheet.

19.B. FHSAA Financial Report

The Florida High School Activities Association (FHSAA) is responsible for determining the rules and regulations and reporting requirements for all high schools that are members of the association and participate in sanctioned athletic competitions.

A FHSAA Financial Report must be completed by the host school for all jamborees, invitational meets, playoffs, and tournaments. The FHSAA receives a percentage of gross receipts which will vary by sport and is determined by the FHSAA rules, guidelines, and bylaws.

The host school must complete the FHSAA Financial Report and submit it with the payment within 10 days of the event conclusion. A copy of the report shall also be forwarded to each participating school.

Participating schools may share with the host school a portion of the profit of loss as determined by game contracts, written agreements, and the rules and bylaws of the FHSAA.

A copy of the FHSAA Financial Report must be filed with the school's Internal Funds records.

Further guidance may be obtained by reviewing the Florida High School Activities Association's Rules, Regulations, and Bylaws.

19.C. PURCHASING

The purchasing policies of the Charter School shall be followed when making all purchases on behalf of athletic events, team purchases, or school expenditures when such purchases are transacted from Internal Funds.

19.D. MEALS AND LODGING

Expenses for meals and lodging relating to out of town travel shall be recorded directly into the individual team or sport account. The amount allowed shall not exceed the amount approved by the Charter School's per diem rate. An Expense Pre-Approval form should be completed as supporting documentation for payment and attached to the Internal Funds Check Requisition form.

19.E. TICKET SALES

Tickets are commonly utilized for after-school events such as dances, athletic events, performances, and other events where an admission is charged. The sale of pre-numbered tickets, when used in conjunction with the Ticket Control Sheet (**EXHIBIT 19.G.1**), and the Report of Ticket Sold (**EXHIBIT 19.H.1**) or Tally Sheet (**EXHIBIT 19.H.2**), eliminates the requirement for recording transactions by student names and amount paid by each student.

If admission is charged and pre-numbered tickets are not utilized or accounted for in accordance with this section, then all admissions shall be recorded by name and individual amount.

19.F. ACQUISITION OF TICKETS

a. Tickets are to be purchased in pre-numbered sequences and adequately accounted for on a Ticket Control Sheet.

b. An exception to purchasing pre-numbered tickets will be allowed for low volume usage by the Elementary and Middle school which desire to produce and number the tickets at school, provided the following conditions are complied with:+

    i. The person responsible for ticket production shall provide a memo certifying the amount of tickets produced for the event and the ticket numbers.

ii. The memo certifying tickets produced must be attached to a completed Ticket Control Sheet and retained by the Cash Handler.

iii. Unused or unsold tickets are returned to the Cash Handler and attached to the Ticket Control Sheet.

c. Ticket sales are recorded on the Report of Tickets Sold form.

19.G. TICKET CONTROL SHEET

The purpose of a Ticket Control Sheet (**EXIBIT 19.G.1)** is to account for all tickets used by the event. This control sheet is to be used when issuing tickets to be sold for any event.

The Ticket Control Sheet is designed to provide for ticket accountability and detection of missing tickets. The control sheet contains information pertaining to verification of existing quantities on hand, quantities used, and event description.

The Ticket Control Sheet is an ongoing inventory system whereby the ticket numbers are recorded as they are issued to be sold and reflects the current tickets remaining in inventory. A separate Ticket Control Sheet shall be used for each roll of tickets on hand and is used in conjunction with the Report of Tickets.

EXHIBIT 19.G.1 – TICKET CONTROL SHEET

CAPE CORAL CHARTER SCHOOL AUTHORITY
TICKET CONTROL SHEET

School _____

USE ONE SHEET PER ROLL	BEGINNING NUMBER	ENDING NUMBER	
TICKET COLOR			

		NUMBERS USED		
DATE USED	EVENT	FIRST	LAST	COMMENT

A copy of this document should be filed in your year-end records. A new sheet should be started for the next year reflecting a continuation of the number sequence for each roll.

19.H. REPORT OF TICKETS SOLD OR ADMISSIONS

The report of Tickets Sold **(EXIBIT 19.H.1)**, must be completed when tickets are sold or admission is charged for an event and is used in conjunction with the Ticket Control Sheet. The report provides for the accountability of monies collected and is a source document supporting accounting entries. The Report of Tickets Sold form is to be filed numerically by receipt number with the Deposit Verification form. The process for using the Report of Tickets Sold is as follows:

The Sponsor shall enter the following data on the form:

a. Nature of the event
b. Location
c. Opponent school
d. Date
e. Ticket Color
f. Beginning Ticket Number
g. Selling price of the ticket

The form is provided to the ticket seller. The ticket seller shall enter the following data upon completion of the ticket sales:

a. The last ticket number sold.
b. Signature of the ticket seller.
c. The form is submitted to the Cash Handler at the conclusion of the event.
d. The Cash Handler shall complete the remainder of the form, verify the accuracy of all data, enter the receipt number, indicate the date received, and sign the form in the appropriate place.

Multiple Reports of Tickets sold forms for a particular event may be assigned to the same receipt number.

EXHIBIT 19.H.1 – REPORT OF TICKETS SOLD

CAPE CORAL CHARTER SCHOOL AUTHORITY
REPORT OF TICKETS SOLD OR ADMISSIONS

Name of Event _____ Fund Name _____
Locations _____ Fund Number _____
Opponent School (if any) _____ Date _____

Adult

Ticket Color _____

Beginning Number (A) _____

Last Number Used (B) _____

Number of Tickets Used _____ (Number of tickets used = B-A+1)

Complimentary Tickets _____

Tickets Sold _____ @_____ = $_____

Student

Ticket Color _____

Beginning Number (A) _____

Last Number Used (B) _____

Number of Tickets Used _____ (Number of tickets used = B-A+1)

Complimentary Tickets _____

Tickets Sold _____ @_____ = $_____

TOTAL ALL TICKETS SOLD $_____

LESS: Cash Box Starting Max ($300) - **300**

AMOUNT TO DEPOSIT $_____

I hereby certify that this report is true and accurate. _____
Ticket Seller

I hereby certify that this report is true and accurate. _____
Athletic/Activity Director or Designee

I hereby certify that the above report accurately represents the cash transmitted and/or tickets returned.

Date Received _____ **Computer Receipt Number** _____

School Secretary _____ _____ _____
Printed Name Signature Date

Bookkeeper _____ _____ _____
Printed Name Signature Date

This form must accompany the deposit and Report of Monies Collected and forwarded to Bookkeeper

EXHIBIT 19.H.2 – TALLY SHEET

Concessions

Event: _____ **Club:** _____

Date Collected: _____ **Fund #:** _____

Collected By:

_____ _____
Printed Name Signature

The person selling items is to put a tally mark in the row for each item sold.
The tally mark should be done at the time the product is sold.

Item	Cost	Number of items sold

Today's Total: _____

School Official Verifying: _____ _____
Printed Name Signature

CCCSA Forms – Tally Sheet 5/9/2018

20. MUSIC AND BANDS

Music accounts are to be utilized for band activities, music class functions, uniform maintenance, and instrument related costs.

20.A. COLLECTION OF MONIES

All monies collected for school-sponsored activities are required to be deposited into the internal funds of the school. The money is to be recorded and deposited according to established procedures.

Collections from students for rental or maintenance of uniforms or instruments shall be recorded in separate accounts. These collections will be recorded within internal funds of the school.

20.B. EXPENDITURES

All expenditures shall comply with established internal funds procedures.

20.C. FUND-RAISING ACTIVITIES

All school-sponsored fund-raising activities must comply with Charter School Authority policies and procedures.

20.D. MUSIC AND BAND BOOSTERS

All music and band boosters are considered a cooperative organization.

21. YEARBOOKS

Yearbooks are sold to students at the lowest possible cost to afford the maximum number of students the opportunity to purchase the book. The sale of yearbooks should not be construed to be a fund-raising activity.

21.A. TRUST ACCOUNT

Yearbook transactions are to be accounted for within a separate Yearbook Internal Fund for each school.

21.B. SALES TAX

Yearbooks, by statute, are not subject to collection or payment of Florida Sales Tax.

21.C. EXPENDITURES AND PURCHASES

The purchase of yearbooks is not subject to the Charter School Authority's bid or quote provisions since such transactions are accounted for in a trust relationship.

The Yearbook Internal Fund may be utilized for any necessary expense relating to the production or printing of the yearbook. Expenses would include the actual cost of the printing of the publication, film and developing, seminars and conferences, and refreshments for Yearbook Committee meetings.

21.D. INTERNAL REPORT OF MONIES COLLECTED FORM

The Report of Monies Collected Form and its companion forms should be completed when collecting monies for the sale of yearbooks and ads. The name of the individual making the purchase and amount paid by that individual must be listed. A class roster or list may be utilized and attached if all information is indicated on the attached listing.

21.E. PROFIT, LOSS, AND TRANSFERS

Yearbook Internal Funds are intended to be self-supporting and not incur a loss or make an excessive profit. Any excess fund balance created by yearbook transactions shall remain in the yearbook internal fund and be available for future yearbook transactions. In those instances where large fund balances have accumulated, the future sales price of yearbooks may be set at a reduced price or equipment such as printers, cameras or computers may be purchased to aid in the production of the yearbook.. The school should retain a reasonable balance in this fund to facilitate the startup of the yearbook in the next school year.

22. SCHOOL STORE (not currently in use)

Merchandise that is needed to facilitate classroom instruction and to accommodate students may be sold in the School Store. The School Store shall be a separate account within the internal funds.

The same rules apply to the Athletics Apparel Internal Fund and any other fund which carries an inventory of items to be sold to the students or staff.

22.A. CHANGE FUND

A Change Fund/Cash on Hand is recommended to be set up for the School Store. Cash collections are not to be retained in the School Store, the Change Fund is used for this purpose. See 4.C. for instructions on the Change Fund.

22.B. MONIES RECEIVED

Monies collected from School Store sales should be turned over to the Cash Handler on a daily basis. A Report of Monies Collected Form and companion forms must accompany the monies when remitted to the Cash Handler. All monies must be forwarded intact to the Cash Handler in a sealed bag.

It is not required that student names be listed on the forms as required in other collection procedures. Tally sheets should be used when possible.

22.C. EXPENDITURES

The only expenditures from the School Store account should be for those items that are sold through the School Store.

22.D. SALES TAX

Items resold through the School Store are subject to Florida Sales Tax.

a) Schools have a special provision in the Florida Sales and Use Tax law which allows payment of sales tax directly to the vendor. Sales tax in this situation is based upon the purchase price of the goods purchased for resale. The tax is considered part of the cost of the items purchased by the school and the tax is not collected separately.

b) When ordering items for the school store for resale, consider crossing out the tax-exempt number on the Request for Purchase Authorization Form. This may assist the vendor in knowing that sales tax is due.

c) If items are purchased for resale from an out-of-state vendor or a vendor who will not accept payment of Florida Sales Tax, then the sales tax must be paid directly to the Florida Department of Revenue. Sales tax in this case is based upon the sales price of the goods purchased for resale. A transfer in the amount of 6% of the purchase price will be generated and placed into the 217004 Sales Tax Liability account and remitted to the Florida Department of Revenue by the 20th of the following month.

   Note: It may be in the school's best interest to choose an alternate vendor if the vendor does not collect Florida Sales Tax.

d) If the vendor does not separate the tax on the invoice, a corrected invoice will need to be obtained, or a written statement from the vendor noting that the price includes the sales tax. This will alleviate any potential questions that may arise with the Florida Department of Revenue.

22.E. GIVEAWAYS

All items in the School Store that are given away during the year must be recorded as they are given away. The School Store Custodian will provide a list of items given away which shall include date item given away, cost of item, copy of written request including name of person requesting distribution, and purpose for distribution. No items are to be given away without the Principal's authorization. A summary sheet of all giveaways is then prepared by the Bookkeeper at year end.

22.F. YEARBOOKS

Yearbooks should not be considered part of the School Store. If sold in the School Store location, the sales must be recorded as a separate transaction. Yearbook transactions should be recorded in a trust account. Yearbook sales are exempt from sales tax.

22.G. TRANSFERS

Profits from the School Store operation may be transferred to the general fund or other designated accounts that benefit all students at the discretion of the Principal. Sufficient funds shall be retained in the School Store account to provide adequate funding for future purchases of merchandise.

22.H. INVENTORY

An annual inventory of the School Store shall be completed at the end of each fiscal year.

23. STAFF FUNDS / SOCIAL COMMITTEE / VENDING

The school may establish funds for transactions that benefit teachers and staff within internal funds. These are the only funds within internal funds where expenditures may be made which benefit staff members.

1. These funds customarily receive money from teacher vending machine sales located in the teacher lounge, dues collected from staff members, and other specified donations.

2. Consideration should be given to allocate a portion of vending machine commissions received from vending machines if they are used by students. A portion of the commission check may be allocated to the school's staff fund or social committee.

3. Expenses on behalf of staff should be paid from the staff fund or social committee fund only; there should be no co-mingling of staff and student funds. Expenses may include gifts, get well flowers, and staff parties. These funds may also be utilized for any expense that is not student related. Examples of this would be Retirement Parties, Staff Baby Showers, congratulatory or bereavement flowers.

4. If the proceeds from vending machines have been recorded within these funds, then all expenses for the machines shall also be paid from the same fund.

5. A separate fund may be established for vending machines if the school desires to distinguish between vending transactions, dues, and other collections.

6. All items purchased for resale within the staff fund, social committee or vending funding, such as vending machine products, are subject to Florida Sales Tax.

    a. Schools have a special provision in the Florida Sales and Use Tax Laws that allows them to pay sales tax directly to the vendors. Sales tax in this situation is based upon the purchase price of the goods purchased for resale. The tax is considered part of the cost of the items purchased by the school and the tax is <u>not</u> collected separately.

    b. When ordering items that are not tax exempt, consider crossing out the tax-exempt number on the Request for Purchase Authorization Form. This may assist the vendor in knowing that sales tax is due.

c. If items are purchased for resale from an out-of-state vendor or a vendor who will not accept payment of Florida Sales Tax, then the sales tax must be paid directly to the Florida Department of Revenue. Sales tax in this case is based upon the sales price of the goods purchased for resale.

   Note: It may be in the school's best interest to choose an alternate vendor if the vendor does not collect Florida Sales Tax.

d. If the vendor does not separate the tax on the invoice, a corrected invoice will need to be obtained, or a written statement from the vendor noting that the price includes the sales tax. This will alleviate any potential questions that may arise with the Florida Department of Revenue.

24. CASH HANDLER POLICIES AND PROCEDURES

24. A. JOB DESCRIPTION AND RESPONSIBILITIES

A Cash Handler is a Custodian of the City of Cape Coral Charter School Authority (CCCSA). All Cash Handlers are responsible for proper performance standards in the following areas:

- Receiving and disbursing change
- Security and loss prevention
- Establishing and maintaining good customer relations

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24. B. YOUR JOB AS A CASH HANDLER

- To receive money and provide accurate change to customers
- To establish and maintain good customer relations
- To perform operations according to established procedures and balance cash daily
- To protect the assets of the schools through sound loss prevention practices
- To assist in other cash handling activities as directed by your supervisor

24. C. CASH HANDLER/CUSTODIAN RESPONSIBILITIES

- Accuracy – with no errors, when possible
- Efficiency – perform quickly and cost effectively

- Consistency – with Cashier Policies and Policies Manual
- All custodians are responsible for the safe keeping of their cash drawer, bag, keys and combinations to the safe as well as the Cashier office area at all times
- All custodians are responsible for the safekeeping of all cash, including start-up cash that is in the safe:

    1. Athletic Director
    2. Food Service

- All custodians are responsible for opening the safe each morning and keeping it locked throughout the day
- At the end of the day, each custodian is responsible for making sure all money and checks are put into the safe and locked each night

24. D. HOW TO HANDLE CASH TRANSACTIONS

- When accepting money from a customer you must**:**

    1. Count the money and leave it out on your desk
    2. Make change for the customer by counting it to them
    3. Count your cash again before putting it in the drawer

24. E. SAFE

- The safe is kept locked when not in use

24. F. CASH DRAWERS/BAGS

- Employees are issued a drawer/bag
- Cash Handler must verify total with a calculator tape, initial, date and keep in the cash drawer
- If there is a discrepancy, tell your Supervisor immediately and this will be noted on a cashier balance worksheet
- All cashiers receiving a cash bag must transfer their money to a plastic cash drawer when counting
- Place money with the smallest denomination closest to the customer
- NEVER leave your cash drawer open, unlocked or unattended
- Bookkeeper will audit/verify all cash drawers at the end of each month
- Shredded or mutilated money will never be accepted

24. G. CHECKS AND CASH HANDLING

- Personal/Business Check Acceptance Rules:

    - Make payable to: City of Cape Coral Charter School Authority, Oasis Middle School, Oasis High School, Oasis Elementary North, or Oasis Elementary South

- No cash back may be given for a check transaction; this constitutes an unlawful loan of funds
- No checks drawn on foreign currency are to be accepted
- No third-party checks are acceptable
- All sales: endorse the back of all checks with the bank stamp prior to placing in the cash drawer
- Memo line must identify student name and purpose

- Negotiability - Requirements that make a check negotiable (valid):

1. Requirements that make a check negotiable (valid):

    - The check must have a current date
    - The check should not be stale dated (180 days or 6 months in the past)
    - A check should not be post-dated (future date)
    - The check must have a payees name and address
    - The amount must appear twice
    - Numbers must be spelled out
    - Numbers must be written out
    - If there is a discrepancy between the lines, the literal line (written line) is the official line
    - The check must be drawn on a bank whose name appears on the check
    - The maker must sign the check
    - MICR numbers should be printed on the bottom

- Bank Cashier's Check

    - This is a check drawn by a bank on its own funds. Since only the failure of the bank would cause the bank not to honor such checks, these types of checks are accepted. Please look at the name of the bank for verification
    - Make payable to: City of Cape Coral Charter School Authority, Oasis Middle School, Oasis High School, Oasis Elementary North or Oasis Elementary South

- Personal Money Orders

    - A personal money order is a check purchased from a bank, convenience store or even Walmart
    - When issued, it shows the drawee bank and the amount
    - The purchaser fills in the date, the payer, and the payee's name and address
    - The amount is printed on the front

- Traveler's Checks

    - Traveler's Checks are NOT accepted

24. H. CREDIT CARD PROCESSING

- PC-I Compliance: Keeping credit card numbers secure. The point of sale system is in compliance with PCI Security Council standards. At this time, the CCCSA accepts credit cards and debit cards on-line. The new point of sale system for the Cashier ~~2019~~ was installed and operational for the 2019-2020 School Year.
- Credit Cards Accepted: - the following credit cards will be accepted by the CCCSA

    - Visa
    - MasterCard
    - Discover
    - American Express (if applicable)

24. I. AUDIT HOTLINE / CASHIER OFFICE SECURITY MEASURES

AUDIT HOTLINE

- Whenever possible, it is important to report your concerns to a supervisor. If for some reason this is uncomfortable for you, then the City Auditor's Office has established an anonymous hotline to report concerns that deal with fraud, waste, or abuse in City government. The number you can call is (239) 242-3385. A person is not subject to civil liability for furnishing such information as such acts are without malice, fraud or bad faith

24. J. UNITED STATES CURRENCY SECURITY FEATURES / COUNTERFEIT CURRENCY

CURRENCY SECURITY FEATURES

As excerpted from the City of Cape Coral Cashier Policy and Procedures, "U.S. currency is recognized and valued by people everywhere. It is the most widely held currency in the world but counterfeiting has become a big problem. Now that the $5, $10, $20, $50 and $100 have been redesigned, it should become less of a problem even with the $35 million notes that are produced each day with a face value of approximately $635 million. The U.S. Secret Service, responsible for counterfeit enforcement, keeps counterfeiting under control, aided by currency design deterrents. Numerous security features have been a part of U.S. currency design for almost a century. In October 2003, the $20 bill became the first of a series of bills to receive a makeover. The theme is safer, smarter, and more secure with security thread, color shifting ink and the watermark, plus other features: the border, seals, portraits, serial numbers, fibers, and the finely engraved printing all to protect against counterfeiting. One detection method is to look for the watermark embedded in the right hand side of the newly designed notes, or to scan them under an ultraviolet or "black" light. The security strip in these notes will glow a particular color: red on $100's,

yellow on $50's and green on $20's when viewed under ultraviolet light. All U.S. currency is made of 75 percent cotton and 25 percent linen. The $50 received it's make over on September 2004, the $10 in 2006 and the $100 was later. The $5 note was redesigned in January 2008. No plans are being made for the redesign of the $1 or $2 dollar notes. The security-enhanced currency is being introduced by the Federal Reserve Bank as replacements for worn or damaged notes in the normal circulation process. Existing and enhanced currency will co-circulate. Both are legal tender. No recall is planned."

COUNTERFEIT CURRENCY/ DETECTING COUNTERFEIT CURRENCY

- **POSSIBLE COUNTERFEIT CURRENCY INDICATIONS**:
    - Lines are not sharp, crisp, and clear
    - Colored silk threads are not apparent
    - The bill feels different (i.e., slick, slippery, or with little body)
    - Shaded areas, especially the background of the portrait or Great Seal, are not crisp and clear
    - The bill is printed crooked
    - The bill is badly spaced
- **DEFINITE COUNTERFEIT CURRENCY INDICATIONS**
    - Denominations or serial numbers vary on the same bill
    - Two or more bills list the same serial number
    - Compare the denomination numerals on each corner with the denomination written out at the bottom of the note (front and back) and through the Treasury seal
    - Compare the suspect note to a genuine note of the same denomination and series year, paying particular attention to the portrait, vignette and denomination numerals
- **WHAT TO DO IF YOU SUSPECT COUNTERFEIT CURRENCY**
    - Excuse yourself from the customer without indicating a problem
    - Show the bill to your supervisor (discretion should be used)
    - Ask the customer for a different bill or telephone the Cape Coral Police Department or the school's SRO officer or the local office of the United States Secret Service
    - Identify the customer and driver's license number if possible
    - If found after the transaction: record a cashier shortage for that cashier and reference "counterfeit" in the point of sale or general ledger (whichever is applicable).

24. K. ROBBERY

Robbery is the most threatening condition you might experience. You should be informed on how to counteract robbery as well as know the procedures to follow during and after a robbery. The average robbery takes 90 seconds from start to finish so be prepared to react quickly.

- **HOW TO COUNTERACT A ROBBERY**
    - Robbery is a confrontation between a cashier and thief. A thief is less likely to rob locations that:
        - Are clearly visible from the street. Thieves look for locations that are private
        - Have numerous people in and around the location. The thief wants to confront as few people as possible
        - Have good lighting both inside and outside the facility. The darker the area, the more privacy and robbery prone the location
        - Be aware of suspicious people milling in or around the location. Interact with suspicious people because they are distracted by conversation. Do not use bank bags
        - Vary banking routine on a regular basis
        - Are discreet about cash drawer limits and amount of cash on hand at the facility
        - Secure the cash box with a lock or combination. Protect the cash drawer
        - Never allow unauthorized persons in the cashier area. Never leave cash items on the counter when you leave your workstation
        - You should also realize that the opening and closing of the daily operations is the most vulnerable time for a robbery. Cash handlers should use caution by not allowing customers into the facility during the cash opening or closing
    - **PROCEDURES TO FOLLOW DURING A ROBBERY**
        - Always assume there is a weapon even if you do not see one and look beyond the weapon
        - Be polite and accommodating. A nervous person is committing the robbery. Do not upset or antagonize the robber. The calmer you are, the calmer the robber will remain. Keep talking to the robber. Explain every movement such as, “Now I’m taking the key out of this drawer to unlock ….” Avoid making any quick movements that might alarm the robber. Do exactly as the robber asks and nothing more

- Be truthful when answering the robber's questions because he/she may be a former employee who is familiar with the operation. Do not offer any information the robber has not specifically asked for (i.e., asking the robber if he wants the money from the safe too)
- Attempt no heroics. You may put the lives of innocent people in jeopardy when you try to be a hero. There is nothing more valuable than health and life
- Observe the robber and concentrate on getting a good description, including age, height, weight, race, hair color, hair length, facial hair, clothing, shoes, eye color, gun type, handedness (right or left), speech (accents, impediments), teeth. You will be asked to describe the robber, at a later date, by completing a Cape Coral Police Department description form
- Watch over all evidence left by the robber. Don't touch anything and remember what the robber touched. Listen to the voice, inflections, names, slang, and so on that the robber uses
- Do not leave the premises or call 911 until it is safe to do so

- **PROCEDURES TO FOLLOW AFTER A ROBBERY**

  - Once the robber has left the building, follow these steps:
  - Ask someone to cautiously observe through the windows the flight of the suspect(s), noting vehicle, license plate number, directions of travel, accomplices, etc. Do not rely on memory – write it down as you watch
  - Close your cashier window, lock the front door and notify your supervisor about the robbery
  - Call 911 and remain on the line until the Cape Coral Police arrives
  - Possible witnesses are to remain – don't talk to one another
  - Do not talk to the media
  - Never release the amount of the loss or the names of employees or customers present

24. L. WHAT TO DO IN THE EVENT OF A FIRE

In the event of a fire, secure all money by locking your cash drawer, and vacate the building as soon as possible.

- Remember, in the situation of a fire, protecting people is of greater importance than retrieving school funds

- If there is adequate time, personal judgment is critical here. Secure money in safe or vault and then vacate the premises

24. M. DAILY CASHIER OPERATIONS

- Verify the amount of your beginning cash
- Arrange coin and currency in a consistent manner. Small bills closest to customers, larger bills away from customers
- Obtaining Change
    - Change fund procedures apply (see page 3)
- Cash Drops
    - A cash drop is a removal of money from your register for security purposes.
    - Cash drops will be deposited by the cashier into the secretaries safe
    - Large denominations are put in a cash drop envelope
    - Cash Handler and Secretary/ Designee must both initial drop envelopes
    - Drops are written on your cash balance worksheet and initialed by both
    - Lock all cash and coins in safe or cash drawer when not in use
    - Never leave your cash drawer/bag unattended
    - Use discretion with money being visible to the general public
    - Never let anyone touch your cash drawer – One cash drawer per person!
- Manual Receipts
    - Manual receipts are only used when system is “down”
    - These are used in sequential order (because they’re numbered legal documents)
    - If an error is made, do not destroy, write “void” and save with your “Cashier Balance Worksheet”
    - Use pen, never pencil
    - Use these to enter into system when system comes up. No credit cards will be taken at this time
    - Store all manual receipts in sequential order with your daily work
    - White copy goes to the customer
    - Yellow goes to the Charter School Bookkeeper
    - Pink copy stays in the book
    - Use manual receipts only when the point of sale system is not available or the system is down
    - Deposits are still made the same day

- Manual receipts are entered into the system before the next day
- Ensure all receipts have been accounted for

- Canceling Payments (Sometimes called void)

    - All cancellations must be done immediately, when possible. All cancelled transactions will be reported to the Bookkeeper daily
    - Cancellation reports are reviewed by the Business Manager weekly and excessive use of void/cancellation/returns/refunds and no sales transactions will be investigated
    - All voids are to be done immediately
    - A cashier can remove an item before the transaction is complete
    - Once the transaction is complete, the bookkeeper must be notified and the cancellation documented

- Over and Short

    - Bookkeeper can step in to help find the mistake
    - Over and short spreadsheet is kept for all over and shorts
    - A shortage is an unintentional collection error such as a change making error and the cash box is short. An overage occurs when a cash handler has collected too much money and cannot immediately return the excess to a specific customer
    - A loss of school money is when a cash handler has obtained physical custody of money and then due to reasons like negligence or an unlawful action cannot deposit that money
    - Bookkeeper must watch for over and shorts and how often they are happening
    - Bookkeeper can have employee retrained in cash handling
    - Upon discovery of Charter School Authority asset thefts, losses, other misappropriations you must report this to your supervisor immediately
    - Bookkeeper is to fill out Administration Regulation (AR) 38 Theft/Loss Reporting

- Closing Activity

    - At the end of each workday, document all the Charter School Authority money you received. This includes:

        - Balancing your cash drawer on a worksheet
        - Depositing funds
        - Removing ending cash to safe or vault
        - The Secretary or Designee must also review the deposit slip, deposit bag and the Money Collection Forms and initial. The

verifier should check mark and initial that all of these are correct. This dual control helps protect you should school funds be subject to loss, overage or shortage
        - When the Secretary or Designee is not there to verify the deposit and paperwork, the deposit will be placed in the vault to be verified at the beginning of the next business day

- Balancing Cash Drawer – You will need
    - Cash Balancing Worksheet
    - System Reports showing dollars, check total, and credit card totals
    - Deposit slip book
    - Deposit bag
    - Brinks receipt book
    - Cash Balancing Worksheet
        - Insert your cash by denominations
        - Insert your check total (added from an adding machine (keep tape)
        - Insert your credit card total
        - Match this total with your “system report” totals. If over or short, address accordingly

- Preparing a Deposit
    - Put your currency face up and in the same direction
    - Make a calculator tape including the currency and coins that you are depositing
    - Attach calculator tape to the currency by paper clip or rubber band. Initial and date
    - Make sure all checks are endorsed. Attach a calculator tape to the checks
    - Write the Deposit Bag # on the White Deposit Slip (should copy to yellow)
    - The bag is now sealed and written in the Brinks log book. The Secretary or Designee then initials near the line item in the Brinks book

- Strapping/Bundling Currency and Rolled Coins

The Charter School Authority financial institute is Bank of America. Guidelines are listed below:

Denomination	Number of Bills	Value
$1	100	$100
$5	100	$500
$10	100	$1,000
$20	100	$2,000
$50	100	$5,000
$100	100	$10,000

Bank of America standards are to strap 100 bills of each denomination together using a rubber band.

If there are less than 100 bills of a given denomination, group all loose bills and secure with a single rubber band.

- Completing Deposit Slips
    - The deposit slip (Monies Collected Form or RDSO (checks only) the teacher verifies first, Cash Handler is the verifier. When the teacher makes a deposit, the teacher will count funds and Cash Handler will verify the amount in which the teacher has counted. The Teacher must provide the account that the funds are to be deposited into at the time of deposit
    - The Casher and verifier must initial all the deposits. These copies should be distributed as follows: Original white copy goes to Bookkeeper and yellow goes back to teacher for their records
    - Checks and white deposit slip go into bag
    - Cash (that has been counted, initialed, verified and initialed) goes into bag
    - Write Deposit Bag # on white copy of deposit slip
    - Attach plastic tear-away strip to yellow deposit slip
    - Attach to the deposit bag to your deposit documentation
    - The Secretary or Designee will take finished sealed bag and complete the bag with:
        - Customer Name: School Name
        - Date
        - Cash
        - Checks
        - Total

To order deposit bags and books, email Jeanette Kreuz at Jkreuz@capecoral.net

- Armored Car Service

The City of Cape Coral Charter School authority has contracted with an armored car service.

Cash handlers are to identify the driver. The armored car identification system consists of 3 important elements:

- A Distinctive Uniform
- The driver provides an identification card. This includes a color photo, information such as height, hair and eye color and an expiration date. Immediately below the logo and branch name is the driver's name and signature
- The driver also provides a "Customer consignment Log". The top of the page says From:_____ consignor. Please write the facilities name on the line:

    - Put one deposit bag on each line
    - Write the date
    - Number of sealed packages (is always one)
    - Sealed packages said to contain: write the dollar ($) amount
    - Write the deposit bag number
    - When the driver comes to receive the bag, please sign your name on "released by"
    - The driver will then sign as custodian, route #, arrival and leave time

Note: If the deposit is put back into the Principal's office safe, then someone other than the Cash Handler may give these funds to driver. This is typically the Secretary or Designee.

TO: Andrea Russell, Internal Auditor

FROM: Jacquelin Collins, Superintendent

DATE: January 4, 2022

SUBJECT: Charter School Authority Cash Process Audit

The Charter School Authority, working with City Financial Services staff, has reviewed the Cash Process Audit from FY2021. The Charter School Authority Internal Funds Standard Operating Guide (Attachment A) has been updated to add additional policies, procedures, and clarifications for Charter School staff and responsible parties handling cash and processing journal entries. The following information provides responses to the audit.

Finding 2021-01: Follow City Cashier Policies and Procedures

- *Pre-numbered receipts for cash*- The current policy in place at the CSA, is to only issue a pre-numbered receipt for cash received over $50. This practice does not comply with Section III- 1.4a of the Red Book, which states a receipt must be presented for all money collected. Without pre-numbered receipts issued for all cash, there is currently no way to ensure all cash collected in the decentralized environment is properly and completely accounted for within the internal funds.

Response: The Internal Fund Manual has been updated in Section 5-page 13 to reflect the Red Book Section 1.4a. Pre-numbered receipts have been implemented for all cash transactions.

- *Supporting documentation*- Procedures do not specifically outline what should be attached as supporting documentation. We noted instances where supporting documentation did not include batch supporting documentation, deposit summary information for RDSO deposits, Bank of America (BOA) transaction summary, or MySchoolBucks (MSB) transaction detail. We noted eight (13%) instances in JDE FY19 testing and five (8%) instances from JDE FY20 testing where no information at all was uploaded into the financial system to support the journal entry.

Response: New Section 8.C. Journal Entry Supporting Documentation has been added on Pages 48-49 indicating the type of supporting documentation required to support all journal entries, included deposit journal entries.

For refunds, on page 34, CSA added policy and procedures to Section 7.A., subsections 2. and 3. indicating what will be required to support a refund request.

- *Approval and workflow*- We noted three (6%) instances, totaling $221.71, where journal entries did not agree to supporting documentation because of incorrect calculations and the information loaded into the system was not updated to reflect the change. If proper workflow and approval is followed these instances could be minimized. Changes made after batch creation leads to insufficient support in the financial system. It is important to note policies and procedures do not reflect current processes used in Tyler.

Response: Workflows are included on page 47 for Journal Entries and do match what is currently used in Tyler.

- *Timely deposit of funds*- Deposits are not always made within five business days as required in Chapter 8 Section 1.4c of the Red Book. We noted four (7%) instances from FY19 testing where deposits were not made within five days. One of these four was not made until 39 days after receipt. For FY20 testing we noted six (10%) deposits which did not comply with the five-day requirement. Of these six, two deposits were deposited to the bank prior to the dates listed on the RDSO form. It is not unusual for funds to be accumulated over a span of several days and recorded on a Monies Collected form, then the accumulated forms are combined into one batch and deposited to minimize bag fees. In addition, due to the process followed by the CSA when handling PTO funds, it can't be determined if those funds are being deposited in a timely manner, because of the lack of documentation provided by the PTO.

Response: The Internal Fund Manual addresses the requirement of no more than 5 days to process deposits in Section 5.E-page 20. In addition, addition policy and procedures have been added to 10.A on pages 51-53 regarding PTOs and fundraisers.

- *Refunds*- As part of the CSA Best Practices audit the school developed a refund policy because the previous process was decentralized and not formally documented. We reviewed a sample of refunds and found that the CSA was not adhering to their own recently developed policy. We noted 14 (67%) instances in our sample where documentation was missing or incomplete. We requested the information and were provided with all support per our request. This information should be attached in the financial system as support for the refund. There are no reports available to monitor refunds and the policy does not address refunds made through MySchoolBucks. We noted instances where deposits were offset by refunds within MySchoolBucks which does not comply with the requirements for deposits in the Red Book. Refunds are not specifically coded in Tyler but rather included in "free form" limited character comment fields. This makes tracking of refunds cumbersome and may lead to incorrect treatment.

Response: The Internal Fund Manual addresses refunds on page 34 in Section 7.A.

Finding 2021-03: Improve process and oversight for fundraising activities

The SOG states the determination of fundraising activities for a school shall be the responsibility of the Principal and be approved by the Superintendent. As part of the audit we requested a listing of all fundraisers for the current school year as the CSA did not formally track fundraisers. The CSA was not able to provide a complete and accurate list. The CSA Bookkeeper provided a list of fundraisers held in the 2020-2021 academic school year. We used this to select a sample of 43 fundraises for review. This represented 100% testing of the population provided.

We tested the following attributes based on the process described in the SOG:

- Completion of fundraiser approval form
- Principal and Superintendent Pre-approval
- Completion of the Fundraiser Financial Report

Overall, we noted accounting and documentation for fundraisers is disorganized and inconsistent. All the exceptions noted for missing pre-approval were for PTO fundraisers.

Response: The fundraising activities section of the Internal Funds Standard Operating Guide has been updated for clarification and noted in Section 10-pages 51 through 53. Fundraiser forms were reviewed and updated as well.

Based on a review of changes made, the CSA has organized their records to efficiently track fundraisers and their supporting documentation.

Other recommended additional policies and procedures.

- Required documentation to submit with pre-approval form (manual only request pre-approval form) – Made a Change to 10.C. on page 53 – add requirement for a Flyer.
- Required documentation to submit with financial report (manual only request financial Report form) FYI Form is in the manual twice. - 2 different submitters of reports. Information added at 10.D. page 53
- Process to account for inventory (Inventory section on page 76-states (An annual inventory of the School Store shall be completed at the end of each fiscal year.) Nothing additional on this item. Section 10.E. added on page 53 and Exhibit 10.E Inventory Control Form added on page 58. This is for fundraising activities only.
- Methodology and price guidelines for selling price for apparel Section 10.F. added on page 53.
- Third party verification of sales and service fees to be assessed Calculations for sales price are to be included on the fundraising forms, as such no third-party verification required.
- Policies and procedures for establishing a working relationship with the Parent Teacher Organization (PTO) to which should include by-laws, agreement, and accounting for fundraising funds. Policies regarding fundraising activities have been enhanced and strengthened in Section 10. A. through G. of the City of Cape Coral Charter School Authority Internal Funds Standard Operating Guide.

- Monitoring procedures such as a quarterly accounting of funds raised for each fundraiser. Section 10.G. added for monitoring a fundraiser that may last longer than one quarter.
- Include new sub-accounts/ business objects/ codes etc. to track through financial system. There are no additional sub-accounts, etc. required to be added as a result of this report. Any accounts added will be on an as needed basis consistent with fundamental accounting requirements.

Item Number:	**10.A.**
Meeting Date:	**1/18/2022**
Item Type:	**CITY MANAGER REPORT:**

AGENDA REQUEST FORM

City Of Cape Coral Charter School Authority

TITLE:

Connie Barron, Assistant City Manager, City of Cape Coral

SUMMARY:

ADDITIONAL INFORMATION:

RECOMMENDED ACTION:

Item Number:	**11.A.**
Meeting Date:	**1/18/2022**
Item Type:	**CHAIRMAN REPORT:**

AGENDA REQUEST FORM

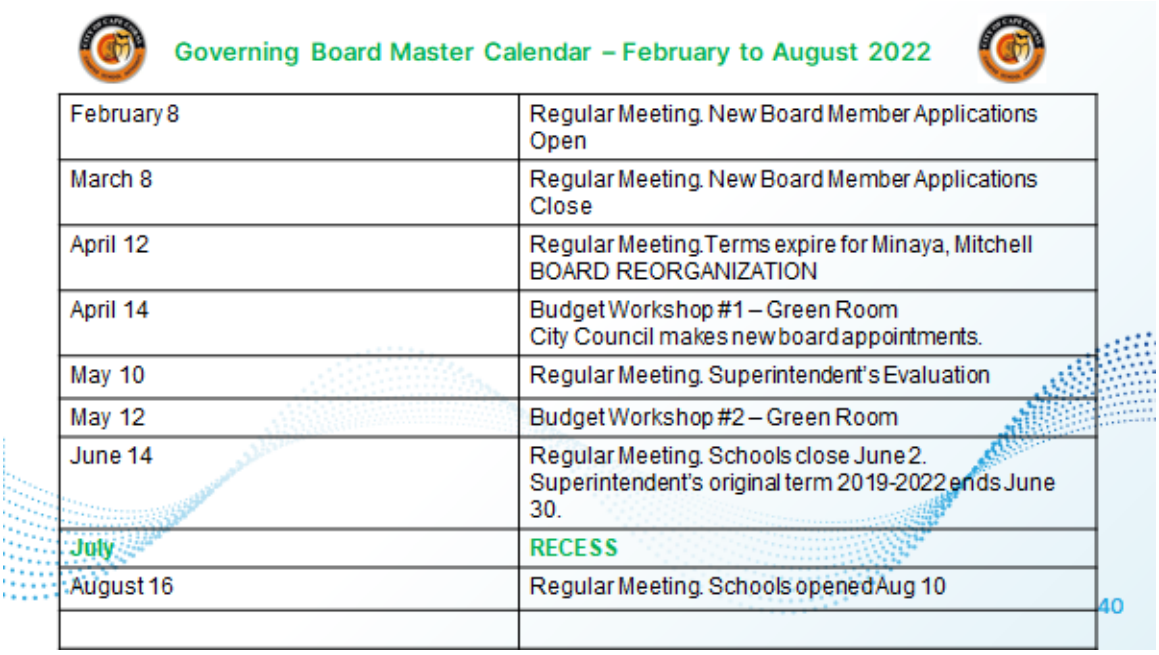
City Of Cape Coral Charter School Authority

TITLE:

Chairman Dr. Guido Minaya

SUMMARY:

ADDITIONAL INFORMATION:



Governing Board Master Calendar – February to August 2022

February 8	Regular Meeting. New Board Member Applications Open
March 8	Regular Meeting. New Board Member Applications Close
April 12	Regular Meeting. Terms expire for Minaya, Mitchell BOARD REORGANIZATION
April 14	Budget Workshop #1 – Green Room City Council makes new board appointments.
May 10	Regular Meeting. Superintendent's Evaluation
May 12	Budget Workshop #2 – Green Room
June 14	Regular Meeting. Schools close June 2. Superintendent's original term 2019-2022 ends June 30.
July	RECESS
August 16	Regular Meeting. Schools opened Aug 10

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RECOMMENDED ACTION:

Item Number:	**12.A.**
Meeting Date:	**1/18/2022**
Item Type:	**FOUNDATION REPORT:**

AGENDA REQUEST FORM

City Of Cape Coral Charter School Authority

TITLE:

Gary Cerny, Foundation President or Jennifer Hoagland, Treasurer

SUMMARY:

ADDITIONAL INFORMATION:

RECOMMENDED ACTION:

Item Number:	**13.A.**
Meeting Date:	**1/18/2022**
Item Type:	**STAFF COMMENT:**

AGENDA REQUEST FORM

City Of Cape Coral Charter School Authority

TITLE:

Oasis High School - Dr Christina Britton, Principal

SUMMARY:

ADDITIONAL INFORMATION:

RECOMMENDED ACTION:

Item Number: 14.A.
Meeting Date: 1/18/2022
Item Type: UNFINISHED BUSINESS:

AGENDA REQUEST FORM

City Of Cape Coral Charter School Authority

TITLE:
No Activity

SUMMARY:

ADDITIONAL INFORMATION:

RECOMMENDED ACTION:

Item Number:	**15.A.**
Meeting Date:	**1/18/2022**
Item Type:	**NEW BUSINESS:**

AGENDA REQUEST FORM

City Of Cape Coral Charter School Authority

TITLE:
No Activity

SUMMARY:

ADDITIONAL INFORMATION:

RECOMMENDED ACTION:

Item Number:	**17.A.**
Meeting Date:	**1/18/2022**
Item Type:	**TIME AND DATE OF NEXT MEETING**

AGENDA REQUEST FORM

City Of Cape Coral Charter School Authority

TITLE:

The Next Regular Governing Board Meeting will be held on Tuesday, February 8, 2022 at 5:30p.m. in Cape Coral City Council Chambers, 1015 Cultural Park Blvd., Cape Coral, FL 33990

SUMMARY:

ADDITIONAL INFORMATION:

RECOMMENDED ACTION: