

BUSINESS PRACTICE BULLETIN

The School Board of Broward County, Florida

BULLETIN NO.: **A-430**PAGE: **1 of 8**DATE: **August 1, 2009****SUBJECT: INSTRUCTIONS FOR COMPLETING
"REMITTANCE TRANSMITTAL" FORM #4601****TABLE OF CONTENTS**

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GENERAL

The "Remittance Transmittal" form must be completed when monies are being remitted to the District. **All remittances are submitted to the Treasurer's Office, unless otherwise noted.** The following instructions detail how the form is to be completed. A sample copy of the form is attached. (Exhibit 1)

This is now an interactive electronic form and can be found on the
Treasurer's Office website at:

http://www.broward.k12.fl.us/comptroller/pdfs/Treasury/Forms/Remittance_Transmittal_Form.xls

**This electronic form MUST be used because of the built-in
calculations.**

Save the current form to your computer's desktop and delete any
obsolete forms.

I. Headings

- A. School/Department Name** - Enter school or department name.
- B. Cost Center (10)** - Enter the school or department's ten-digit cost center (Business Area + Type + Location + 0).**
- C. Bus. Area (4)** - When using the interactive electronic form, this should automatically default after entering the Cost Center. (See Section I. B. above.) (This is typically the first four digits of the Cost Center.)**
- D. For the month ending** - Enter the month-end date the remittance is for (i.e., June 30, 2008, July 31, 2008, etc.).

**Refer to Business Practice Bulletin A-401, Chart of Accounts, for coding information, if necessary.

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II. Description

Locate the appropriate description from those listed that indicates why the monies are being remitted. Enter the dollar amount being submitted in the Amount column for that line.

If none of the descriptions listed are applicable, use the Miscellaneous Revenue lines available toward the bottom of the form. Enter your own description when using these lines. (See Miscellaneous Revenue, Section II. P.)

Special Note: If none of the descriptions listed are applicable and monies being remitted are NOT considered Miscellaneous Revenue OR requires additional coding (*i.e., custodial overtime, refund of a duplicate invoice payment, Grants, WBS Elements, etc.*), use one of the four blank lines listed under "Other" at the bottom of the form. (The additional coding blocks on these lines, if necessary, are not locked.) Be sure to fill in the description as well as the necessary coding. (See "Other", Section II. Q.)

A. Payments on School Internal Accounts - Payments from a school's Internal Accounts (*via Great Plains*) to reimburse the School Board for expenditures previously paid by the District on the school's behalf. **Payment is NOT remitted until the transaction appears on the KSB1 report.** A copy of the supporting KSB1 printout must be attached to Remittance Transmittal. (See *NOTE on next page.) Payments on School Internal Accounts must be broken down and listed on the line for the applicable category from the list below:

- 1. Internal Accts - Other** - Reimbursing the District for payments made to vendors (*i.e., field trip buses, purchases via P.O., etc.*)
- 2. Internal Accts - Salary** - Reimbursing the District for payments made to staff members that work athletic events (*i.e., ticket sellers, scorekeepers, etc.*), but **NOT** referees/officials.

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II. Description (continued)

Payments on School Internal Accounts (continued)

3. Internal Accts – Fringe Benefits – N/A. The Budget Office currently funds this item.

4. Internal Accts – Athletics – Reimbursing the District for payments made to referees/officials that work athletic events.

Type in Check # -- Enter your school's Internal Accounts check number being submitted as payment on the corresponding line for the category of the funds being remitted.

***Note:** Attach a copy of KSB1 Report for Fund 8920 – Be sure to attach a copy of the KSB1 report, highlighting the line item(s) that support the dollar amount being remitted for Internal Accounts remittances.

B. Sales and Use Tax -- Submit the tax collected from the "Sales Tax Worksheet," Total Sales Tax Due line (SPB I-313, Exhibit 2) on items such as: tickets, admissions, items purchased for resale, facility rental, etc. According to SPB I-313, Section IV, C & D, attach a copy of the "Sales and Use Tax Worksheet" to the Remittance Transmittal.

C. After Care Operational Fees -- The full amount of after school care operational fees collected from the outside vendor, at the end of the collection period.

D. Commercial Food Program -- Revenue generated from Commercial Foods Programs (i.e., culinary arts courses) administered by the Technical Schools and Adult Centers.

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II. Description (continued)

E. Dual Enrollment -- For Instructional Materials/Textbook Warehouse use ONLY.

F. Facilities Rental - submission of funds for Rental of School Board Facilities. (See BPB A-429, Rental of School Board Facilities, "Exhibit 1" for Fee Schedule).

1. **Lockhart Stadium** - For Lockhart Stadium's use ONLY.

2. **Other (including Custodial Salaries)** - Record the amount of the facility rental remittance, including personnel costs, on the line "Facilities Rental-Other Including Custodial Salaries."

3. **Utilities** - Record that portion of the facility rental remittance which covers energy costs.

G. Industrial Training -- All monies collected by technical centers from contract(s) for Business and Industry training.

H. Lost & Damaged Textbooks -- Total amount collected from students for lost and damaged textbooks remitted annually at the end of the fiscal year.

I. Sales & Service Fees -- All proceeds from sales and service fees (i.e., cosmetology services, auto paint/repair services, etc., provided by technical students). **NOTE: This is NOT where Sales and Use Tax is listed—see II. B.**

J. Student Activity Fees -- Fees charged to post secondary students only to offset the cost of providing student and campus related activities.

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II. Description (continued)

K. Student Testing Fees – Other Than GED -- Fees charged to post secondary students only to offset the initial assessment costs of administering the TABE, CASAS or TEAS tests.

L. Unofficial Telephone Calls -- For the ETS department's use ONLY. Questions? Contact the ETS Financial Services Unit, Customer Service Specialist, 754-321-0391.

IMPORTANT!!

Forward payment for Unofficial Telephone Calls DIRECTLY TO ETS attached to the appropriate copy of telephone bill.

M. BECON – Dubbing
BECON – Print Graphics
BECON – School Services/Installations
BECON – Production
BECON – School Services/Repairs

NOTE: All of the above BECON categories/descriptions are for the BECON department's use **ONLY**.

N. Vending Machine -- (Applies to Departments only.) Profits from vending machines.

O. Premium Revenues (Health Occupational Insurance) -- Student insurance remitted from high schools (i.e., HOSA programs, etc.) and technical centers (required for students taking health-related courses).

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II. Description (continued)

P. Miscellaneous Revenue -- Payments not covered by any of the above defined descriptions. Type description of Miscellaneous Revenue (source/reason) in the Description column.

Must also indicate Fund number, and Internal Order number (if applicable).

For Fund, click on cell (in Fund column) next to the description line being used, then click arrow, a drop-down menu will appear, highlight/select correct Fund.

For Internal Order (if applicable), click on cell (in Internal Order column) for the line being used, then click arrow, a list will appear, highlight/select correct Internal Order Number (**only** if applicable). (**Note:** If the required order number is not listed, email the Treasurer's Office with the information at ivan.perrone@browardschools.com and wait for further instructions.)

Enter the dollar amount being remitted in the Amount column.

NOTE: In most cases, items coded to Miscellaneous Revenue (G/L 4 3490 840) will systematically appear in the budget in Functional Area 5652000000000000 (Schools) or Functional Area 7790000000000000 (Departments). Budget Transfer(s) would need to be done by the location's Budgetkeeper to move these dollars from Functional Area 5652000000000000 or 7790000000000000 respectively, to the desired Functional Area within the location's budget, within the same Fund.

Q. Other -- If the above descriptions/categories, (including Miscellaneous Revenue) do not meet your needs, **use the blank spaces provided in the "Other" section at the bottom of the form.** Specify source/reason in the description column, fill in appropriate coding information and amount being remitted. Coding questions? Call the Budget Office, 754-321-8330.

Example: Custodial Overtime - (Not Rental of Facility) - Total cost of overtime and fringe benefits beyond the budget amount for custodial services provided for student activity events (i.e., plays, dances, etc.). The overtime should **not** be rental related. The amount of salaries and fringe benefits should be shown separately in the blank lines provided, with the appropriate coding for each.

Other examples: Remittances that may need to be coded to other G/L Accounts (see Chart of Accounts), refunds of duplicate invoice payments, payments that require additional coding (i.e., Grants, WBS Elements, etc.), etc.

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III. Total – Since this is an electronic interactive form, the built-in calculations should total all amounts in the Amount column. This total should also equal the amount of the check(s), cash or money order(s) being remitted.

IV. Signature Area**(All fields, A-I below, are required to be completed.)**

- A. Prepared By (Print Name):** – Enter the printed name of the person completing the Remittance Transmittal.
- B. Title:** – Enter the Title of the person completing the Remittance Transmittal.
- C. Signature:** – The signature of the person completing the Remittance Transmittal.
- D. Date:** – Enter the date the Remittance Transmittal is being completed.
- E. Telephone:** – Enter the direct telephone number of the person completing the Remittance Transmittal.
- F. Approved by (Print Name):** – Enter the printed name of the Principal/Department Head or designee approving the Remittance Transmittal.
- G. Title:** – Enter the Title of the Approver (from "E" above) on the Remittance Transmittal.
- H. Signature:** – The signature of the person approving the Remittance Transmittal.
- I. Date:** – The date the Remittance Transmittal is being approved.

V. Treasurer's Office -

- A.** Uses the coding on the form to credit the payments to the indicated revenue accounts.
- B.** Incorrect/incomplete remittances will be returned to the submitting location for correction/completion.

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**School Board of Broward County, Florida
TREASURER'S OFFICE
REMITTANCE TRANSMITTAL**

School/Department Name		Cost Center (10)	Bus. Area (4)	For the month ending			
Description	Fund (4)	G/L Account (8)	WBS Element (14)	Grant # (14)	Functional Area (16)	Internal Order (10)	Amount
Payments on School Internal Accounts (Attach a copy of KSB1 Report for Fund 8920)							
Internal Accts - Other	8920	4 3495 600			114200000000000000		
Internal Accts - Salary	8920	4 3495 601			114200000000000000		
Internal Accts - Fringe Benefits	8920	4 3495 602			114200000000000000		
Internal Accts - Athletics	8920	4 3495 650					
Sales and Use tax (enter total from worksheet)							
After Care Operational Fees	1000	2 2260 100					
Commercial Food Program	1000	4 3473 100					
Dual Enrollment	1000						
Facilities Rental - Lockhart Stadium	1000						
Facilities Rental - Other (including Custodial Salaries)	1000						
Facilities Rental - Utilities	1000						
Industrial Training	1000						
Lost & Damaged Textbooks	1000						
Sales & Services Fees	1000						
Student Activity Fees	1000						
Student Testing Fees - Other Than GED	1000						
Unofficial Telephone Calls	1000						
BECON - Dubbing	1020						
BECON - Print Graphics	1020						
BECON - Production	1020						
BECON - School Services/Installation	1020						
BECON - School Services/Repairs	1020						
Vending Machine	4990						
Premium Revenues (Health Occupational Insurance)	7120						
Miscellaneous Revenue (type in description below)							
<div> <div>Click on Cell, then Arrow & Select Fund</div> <div> <div>Click on Cell, then Arrow & Select Internal Order (if Applicable)</div> </div> </div>							
Other (type in description below)							
<div> <div>Signature:</div> <div>Signature:</div> </div>							
<div> <div>Prepared By (Print Name):</div> <div>Approved By (Print Name):</div> </div>							
<div> <div>Title:</div> <div>Title:</div> </div>							
<div> <div>***For Treasury Use Only***</div> <div> <div>Clearing Account</div> <div>5000</div> <div>1 1111 105</div> <div>Total</div> </div> </div>							
<div> <div>Signature:</div> <div>Signature:</div> </div>							
<div> <div>Date:</div> <div>Date:</div> </div>							
<div> <div>Telephone:</div> <div></div> </div>							
<div> <div>Signature:</div> <div>Signature:</div> </div>							
<div> <div>Date:</div> <div>Date:</div> </div>							
<div> <div>Telephone:</div> <div></div> </div>							