

**SCHOOL BOARD OF BROWARD COUNTY, FL**  
**INTERNAL FUNDS ACCOUNTING**

**STANDARD PRACTICE BULLETIN**  
**AUGUST 1, 2000**

**I - 206**  
**Page 1 of 3**

**SUPPORT**

**TOPICS IN BULLETIN:**

- I. ESTABLISHING SUPPORT FUND
- II. AUTHORIZED EXPENDITURES
- III. RECLASSIFICATION FORM SUBMISSION INFORMATION

**EXHIBIT REFERENCED:**

- 1 Support Fund Reclassification Form

The Educational Materials & Supplies Support Fund is intended to provide schools/centers with increased purchasing flexibility. Principals are permitted to transfer specified amounts of their Operating Budget funds appropriated for materials, supplies and postage into an internal Educational Materials & Supplies Support Fund (Fund H); and make payments directly to the vendors upon receipt of goods. All purchases must be in compliance with established purchasing procedures (Standard Practice Bulletin P-402.) In addition to the purchasing procedures, the following rules apply:

- 1. Purchases for any one item are limited to \$500.
- 2. Professional travel expenses **MAY** be paid from this fund.

**Detailed instructions and procedures can be located in Standard Practice Bulletin A-458.**

**I. ESTABLISHING SUPPORT FUND**

- A. The initial amounts schools/centers may request are:
  - 1. Elementary, ESE Centers and Community Schools \$10,000
  - 2. Middle 15,000
  - 3. High and Vocational 20,000
- B. Initial and subsequent request(s) for support funds must be via a hard copy budget transfer and check request (see procedures, Standard Practice Bulletin A-458).

**II. AUTHORIZED EXPENDITURES**

**SCHOOL BOARD OF BROWARD COUNTY, FL**  
**INTERNAL FUNDS ACCOUNTING**

**STANDARD PRACTICE BULLETIN**  
**AUGUST 1, 2000**

**I - 206**  
**Page 2 of 3**

- A. **TRAVEL** - The funds may be used for reimbursing travel expenditures. Standard Practice Bulletins A-136 "Reimbursement for Travel Expenditures" and A-435 "Temporary Duty Authorization Procedure" must be followed.
- B. **OBJECTS** - The fund may be used for all expenditures **EXCEPT** those that would be coded to the following budget objects:

OBJECT	DESCRIPTION
100s	Salary Objects
200s	Employee Benefits
311-321	Purchased Services
411-441	Energy Services
461-491	Energy Services
512	Custodial Supplies
611	Library Books
621	Audio Visual \$500/more
631-632	Building & Fixed Equipment
641	Furn., Fixtures and Equip. \$500/more
651-652	Motor Vehicles
661	Land
671	Improvement Other than Buildings
681	Remodeling & Renovations
691	Computer software \$500/more
711-732	Other Expenses
734-794	Other Expenses
811	Loss on Disposition of Assets
911-991	Transfers

**III. RECLASSIFICATION FORM SUBMISSION INFORMATION**

By the 15th of the month, the bookkeeper will submit the following information to the Internal Accounts Office:

- A. The previous quarter's or month's original invoices and receipts.
- B. Internal accounts support fund general ledger.

**SCHOOL BOARD OF BROWARD COUNTY, FL**  
**INTERNAL FUNDS ACCOUNTING**

**STANDARD PRACTICE BULLETIN**  
**AUGUST 1, 2000**

**I - 206**  
**Page 3 of 3**

- C. A properly coded and approved Support Fund Reclassification form (Exhibit 1).