

# **STANDARD PRACTICE BULLETIN**

The School Board of Broward County, Florida

BULLETIN NO.: **I-306**

PAGE: **1 of 2**

## **SUBJECT: MONTH END CLOSING, BANK RECONCILIATION AND PRINCIPAL'S MONTHLY REPORT**

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### TOPICS IN BULLETIN:

- I. MONTH END CLOSING
- II. BANK RECONCILIATION
- III. PRINCIPAL'S MONTHLY REPORTS

### EXHIBITS REFERENCED:

- 1 Principal's Monthly Report
- 2 Reconciliation Posting Journal
- 3 Bank Adjustments Posting Journal
- 4 Cleared Transactions Journal
- 5 General Posting Journal
- 6 Outstanding Transaction Report
- 7 Copy of Bank Statement
- 8a BSC Principal's Monthly Financial Letter
- 8b BSC Principal's Monthly Trial Balance Summary

## **I. MONTH END CLOSING**

On the last working day of the month, the bookkeeper or BSS should do the following on the computer:

- A. Go to Transactions>Financial>Series Post. If there are any transactions listed, they must be posted.
- B. Go to Transactions>Purchases>Series Post. If there are any transactions listed, they must be posted.
- C. Go to Transactions>Purchases>Post Checks. Use the batch ID look up. Verify there is no check batch listed. If there is a batch, it must be posted.
- D. Continue to do the current month's work and wait for the bank statement or obtain it online.

## **II. BANK RECONCILIATION**

After the bank statement has been received, a monthly bank reconciliation must be completed. Refer to Internal Accounts User's Guide Section IV-C for bank reconciliation instructions.

# **STANDARD PRACTICE BULLETIN**

The School Board of Broward County, Florida

BULLETIN NO.: **I-306**

PAGE: **2 of 2**

## **SUBJECT: MONTH END CLOSING, BANK RECONCILIATION AND PRINCIPAL'S MONTHLY REPORT**

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### **III. PRINCIPAL'S MONTHLY REPORTS**

A Principal's Monthly Report must be generated each month on the computer. Refer to Internal Accounts User's Guide Section IV-B for instructions to print the Principal's Monthly Report.

#### **NON-BSC SCHOOLS**

Once the Principal's Monthly report and the bank reconciliation reports are completed and signed by the Bookkeeper and the Principal, the original reports must be placed in the order shown below, stapled together and ponied to the Business Support Center by the 15<sup>th</sup> of the month. This due date is not optional. Internal Audit Department is notified of reports not received by the established due date.

1. Principal's Monthly Report (Exhibit 1)
2. Reconciliation Posting Journal (Exhibit 2)
3. Bank Adjustment Posting Journal (Exhibit 3)
4. Cleared Transactions Journal (Exhibit 4)
5. Transfer Posting Journal (Exhibit 5)
6. Outstanding Transactions Report (Exhibit 6)
7. Copy of Bank Statement (Exhibit 7)

#### **BSC SCHOOLS**

PRINCIPAL'S MONTHLY REPORTS ARE PREPARED BY BSC STAFF.

The BSS will complete the bank reconciliation and the Principal's Monthly Report by the 15<sup>th</sup> of the month. These reports are verified and signed by a BSC supervisor and filed for audit purposes.

Each month, a Principals Monthly Financial Letter (Exhibit 8a) will be delivered to the Principal at each BSC school. The Principals Monthly Financial Letter will include the following attachments:

1. A Principals Monthly Trial Balance Summary which, must be reviewed and signed by the Principal and be kept on file for audit purposes (Exhibit 8b)
2. The school's bank statement (Exhibit 7)
3. The bank reconciliation posting journal (Exhibit 2)

The School Board of Broward County  
Principals' Monthly Report  
Report Account Activities  
AAA Elementary School  
May 31, 2014

<u>ACTIVITIES ACCOUNTS</u>	<u>BEGINNING BALANCE</u>	<u>RECEIPTS</u>	<u>DISBURSEMENT</u>	<u>ENDING BALANCE</u>
C. Classes	\$946.50	\$66,972.75	\$66,851.95	\$1,067.30
D. Clubs	2,815.00	7,688.04	9,109.13	1,393.91
E. Departments	864.88	3,704.63	3,604.17	965.34
F. Trusts	11,358.32	564,230.10	550,927.74	24,660.68
G. General	<u>24,592.32</u>	<u>12,419.37</u>	<u>8,986.44</u>	<u>28,025.25</u>
Grand Totals	<u><u>40,577.02</u></u>	<u><u>655,014.89</u></u>	<u><u>639,479.43</u></u>	<u><u>56,112.48</u></u>

**Certification:**

*I certify that this financial report is correct, that all cash receipts have been promptly recorded and deposited intact, that all disbursements were supported by the proper authorities and appropriate documentary evidence in compliance with Florida Laws, Regulation and Board Policies.*

Prepared By: \_\_\_\_\_ Bookkeeper

Approved By: \_\_\_\_\_ Principal

Dated: 6/9/14 Phone Number: 754-321-0608

\$ Cash	30,577.02	1,017,428.66	1,094,118.16	46,112.48
\$ Treasurer's Pool	<u>10,000.00</u>	<u>(10,000.00)</u>	<u>10,000.00</u>	<u>10,000.00</u>
<b>Total Cash</b>	<b>40,577.02</b>	<b>1,007,428.66</b>	<b>1,104,118.16</b>	<b>56,112.48</b>
Suspense		563,436.10	563,436.10	

System: 6/9/2014 8:39:25 AM  
User Date: 6/9/2014

AAA Elementary School  
RECONCILIATION POSTING JOURNAL  
Bank Reconciliation

EXHIBIT 2  
Page: 1  
User ID: dfranklin

Audit Trail Code: CMADJ000000091  
Checkbook ID: WACHOVIACHECKIN  
Description: WELLS FARGO CHECKING

Bank Statement Ending Balance: \$49,682.28  
Bank Statement Ending Date: 5/31/2014  
Cutoff Date: 5/31/2014

Statement Ending Balance	\$49,682.28
Outstanding Checks (-)	\$4,052.30
Deposits in Transit (+)	\$26.54
Adjusted Bank Balance	\$45,656.52
Checkbook Balance as of Cutoff	\$46,112.48
Adjustments	(\$455.96)
Adjusted Book Balance	\$45,656.52
Difference,	\$0.00

System: 6/9/2014 8:39:26 AM  
 User Date: 6/9/2014

AAA Elementary School  
 BANK ADJUSTMENTS POSTING JOURNAL  
 Bank Reconciliation

Page: 1  
 User ID: dfranklin

Audit Trail Code: CMADJ00000091  
 Checkbook ID: WACHOVIACHECKIN  
 Description: WELLS FARGO CHECKING

Type	Number	Date	Posting Date	Checkbook Amount	
Interest Income	INT000006324	6/9/2014	6/9/2014	\$3.55	
	Account Number	Account Description		Debit	Credit
	0010-0000	CHECKING ACCOUNT		\$3.55	\$0.00
	7025-0000	GENERAL K-12		\$0.00	\$3.55
Service Charge	SVC000006325	6/9/2014	6/9/2014	\$59.58	
	Account Number	Account Description		Debit	Credit
	0010-0000	CHECKING ACCOUNT		\$0.00	\$59.58
	6098-0000	ELECTRONIC FEES		\$59.58	\$0.00
Service Charge	SVC000006326	6/9/2014	6/9/2014	\$7.10	
	Account Number	Account Description		Debit	Credit
	0010-0000	CHECKING ACCOUNT		\$0.00	\$7.10
	6078-0000	ASC - ELECTRONIC FEES		\$7.10	\$0.00
Service Charge	SVC000006327	6/9/2014	6/9/2014	\$307.69	
	Account Number	Account Description		Debit	Credit
	0010-0000	CHECKING ACCOUNT		\$0.00	\$307.69
	6098-0000	ELECTRONIC FEES		\$307.69	\$0.00
Service Charge	SVC000006328	6/9/2014	6/9/2014	\$80.82	
	Account Number	Account Description		Debit	Credit
	0010-0000	CHECKING ACCOUNT		\$0.00	\$80.82
	6078-0000	ASC - ELECTRONIC FEES		\$80.82	\$0.00
Service Charge	SVC000006329	6/9/2014	6/9/2014	\$4.32	
	Account Number	Account Description		Debit	Credit
	0010-0000	CHECKING ACCOUNT		\$0.00	\$4.32
	7025-0000	GENERAL K-12		\$4.32	\$0.00

Total Adjustments: 6

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 User Date: 6/9/2014

AAA Elementary School  
 CLEARED TRANSACTIONS JOURNAL  
 Bank Reconciliation

Page: 1  
 User ID: dfranklin

Audit Trail Code: CMADJ00000091  
 Checkbook ID: WACHOVIACHECKIN  
 Description: WELLS FARGO CHECKING  
 Sorted By: Type

Type Number	Date	Paid To/Rcvd From	Trx Amount	Cleared Amount
DEP 0000000000000002327	4/29/2014		\$347.00	
DEP 0000000000000002328	4/30/2014		\$2,118.00	
DEP 0000000000000002329	4/30/2014		\$118.00	
DEP 0000000000000002330	4/30/2014		\$1,650.00	
DEP 0000000000000002331	4/30/2014		\$165.00	
DEP 0000000000000002332	5/2/2014		\$1,547.00	
DEP 0000000000000002333	5/5/2014		\$2,880.50	
DEP 0000000000000002334	5/5/2014		\$7.50	
DEP 0000000000000002335	5/5/2014		\$1,345.50	
DEP 0000000000000002336	5/5/2014		\$345.00	
DEP 0000000000000002337	5/5/2014		\$1,589.00	
DEP 0000000000000002338	5/5/2014		\$330.00	
DEP 0000000000000002340	5/6/2014		\$363.00	
DEP 0000000000000002341	5/6/2014		\$9,527.00	
DEP 0000000000000002343	5/7/2014		\$329.50	
DEP 0000000000000002344	5/7/2014		\$165.00	
DEP 0000000000000002345	5/7/2014		\$12,797.26	
DEP 0000000000000002346	5/7/2014		\$2,437.50	
DEP 0000000000000002347	5/1/2014		\$8.00	
DEP 0000000000000002348	5/2/2014		\$41.00	
DEP 0000000000000002349	5/6/2014		\$396.00	
DEP 0000000000000002350	5/8/2014		\$213.00	
DEP 0000000000000002351	5/8/2014		\$22.50	
DEP 0000000000000002352	5/9/2014		\$142.50	
DEP 0000000000000002353	5/7/2014		\$165.00	
DEP 0000000000000002354	5/7/2014		\$4,121.00	
DEP 0000000000000002355	5/8/2014		\$1,488.00	
DEP 0000000000000002356	5/12/2014		\$7.50	
DEP 0000000000000002357	5/12/2014		\$22.50	
DEP 0000000000000002358	5/12/2014		\$22.50	
DEP 0000000000000002359	5/12/2014		\$52.50	
DEP 0000000000000002360	5/13/2014		\$96.49	
DEP 0000000000000002361	5/14/2014		\$56.50	
DEP 0000000000000002362	5/14/2014		\$399.00	
DEP 0000000000000002363	5/14/2014		\$759.00	
DEP 0000000000000002364	5/14/2014		\$155.00	
DEP 0000000000000002365	5/14/2014		\$15.00	
DEP 0000000000000002366	5/16/2014		\$88.04	
DEP 0000000000000002367	5/16/2014		\$38.00	
DEP 0000000000000002368	5/16/2014		\$7.50	
DEP 0000000000000002369	5/16/2014		\$83.00	
DEP 0000000000000002370	5/19/2014		\$61.00	
DEP 0000000000000002371	5/19/2014		\$15.00	
DEP 0000000000000002372	5/19/2014		\$178.45	
DEP 0000000000000002374	5/20/2014		\$7.50	
DEP 0000000000000002375	5/20/2014		\$296.43	
DEP 0000000000000002376	5/21/2014		\$14.00	
DEP 0000000000000002377	5/21/2014		\$14.00	
DEP 0000000000000002378	5/21/2014		\$14.00	
DEP 0000000000000002379	5/21/2014		\$67.50	
DEP 0000000000000002380	5/21/2014		\$3.00	
DEP 0000000000000002381	5/22/2014		\$5.00	
DEP 0000000000000002382	5/27/2014		\$9.98	
DEP 0000000000000002383	5/29/2014		\$19.00	
DEP 0000000000000002384	5/29/2014		\$17.00	
CHK 105212	4/14/2014	BROWARD EDUCATION FOUNDATION	(\$150.00)	
CHK 105216	4/25/2014	MUSEUM OF DISCOVERY & SCIENCE	(\$1,192.00)	
CHK 105217	4/28/2014	SCHOOL BOARD OF BROWARD COUNTY	(\$62.00)	
CHK 105218	4/29/2014	SOUTH PLANTATION HIGH SCHOOL	(\$120.00)	

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AAA Elementary School  
CLEARED TRANSACTIONS JOURNAL  
Bank Reconciliation

Page: 2  
User ID: dfranklin

CHK 105219	5/12/2014	SCHOOL BOARD OF BROWARD COUNTY	(\$49,823.00)
CHK 105220	5/12/2014	SCHOOL BOARD OF BROWARD COUNTY	(\$1,830.00)
CHK 105221	5/12/2014	AIA TRANSPORTATION, INC	(\$245.00)
CHK 105222	5/12/2014	FLAMINGO EDUCATIONAL TOURS	(\$23,815.00)
WDL WDL4192	5/15/2014	mati2002	(\$19.00)
WDL WDL4193	5/15/2014	GBlackmon	(\$19.00)

65 Transaction(s)

Totals:

Number of Payments	10
Amount of Payments	\$77,275.00
Number of Deposits	55
Amount of Deposits	\$47,183.15

System: 6/9/2014 8:39:31 AM  
 User Date: 6/9/2014

AAA Elementary School  
 GENERAL POSTING JOURNAL  
 General Ledger

Page: 1  
 User ID: dfranklin

\* Voided Journal Entry

Batch ID: CMADJ00000091  
 Batch Comment: Reconcile Adjustments Entry

Approved: No	Batch Total Actual: \$926.12	Batch Total Control: \$0.00
Approved by:	Trx Total Actual: 6	Trx Total Control: 0
Approval Date:		

Journal Entry	Transaction Type	Transaction Date	Reversing Date	Source Document	Transaction Reference	Audit Trail Code	Reversing Trail Code
15,235	Standard	6/9/2014		CMADJ	Reconcile Adjustments Entry	GLTRX00013468	
		Account	Description		Debit		Credit
		0010-0000	CHECKING ACCOUNT		\$3.55		
		7025-0000	GENERAL K-12				\$3.55
Total Distributions:		2	Totals:		\$3.55		\$3.55
15,236	Standard	6/9/2014		CMADJ	Reconcile Adjustments Entry	GLTRX00013468	
		Account	Description		Debit		Credit
		0010-0000	CHECKING ACCOUNT				\$59.58
		6098-0000	ELECTRONIC FEES		\$59.58		
Total Distributions:		2	Totals:		\$59.58		\$59.58
15,237	Standard	6/9/2014		CMADJ	Reconcile Adjustments Entry	GLTRX00013468	
		Account	Description		Debit		Credit
		0010-0000	CHECKING ACCOUNT				\$7.10
		6078-0000	ASC - ELECTRONIC FEES		\$7.10		
Total Distributions:		2	Totals:		\$7.10		\$7.10
15,238	Standard	6/9/2014		CMADJ	Reconcile Adjustments Entry	GLTRX00013468	
		Account	Description		Debit		Credit
		0010-0000	CHECKING ACCOUNT				\$307.69
		6098-0000	ELECTRONIC FEES		\$307.69		
Total Distributions:		2	Totals:		\$307.69		\$307.69
15,239	Standard	6/9/2014		CMADJ	Reconcile Adjustments Entry	GLTRX00013468	
		Account	Description		Debit		Credit
		0010-0000	CHECKING ACCOUNT				\$80.82
		6078-0000	ASC - ELECTRONIC FEES		\$80.82		
Total Distributions:		2	Totals:		\$80.82		\$80.82



System: 6/9/2014 8:39:31 AM  
 User Date: 6/9/2014

AAA Elementary School  
 GENERAL POSTING JOURNAL  
 General Ledger

Page: 2  
 User ID: dfranklin

\* Voided Journal Entry

15,240      Standard      6/9/2014      CMADJ      Reconcile Adjustments Entry      GLTRX00013468

Account	Description	Debit	Credit
0010-0000	CHECKING ACCOUNT		\$4.32
7025-0000	GENERAL K-12	\$4.32	
Total Distributions:	2	Totals:	\$4.32      \$4.32

Total Journal Entries: 6

System: 6/9/2014 8:39:28 AM  
User Date: 6/9/2014

AAA Elementary School  
OUTSTANDING TRANSACTIONS REPORT  
Bank Reconciliation

Page: 1  
User ID: dfranklin

Checkbook ID: WACHOVIACHECKIN  
Description: WELLS FARGO CHECKING  
Sorted By: Type

Type	Number	Date	Paid To/Rcvd From	Trx Amount
DEP	000000000000000002385	5/30/2014		\$6.00
DEP	000000000000000002386	5/30/2014		\$20.54
CHK	105223	5/15/2014	BOGART'S OF BOCA, INC.	(\$2,045.30)
CHK	105224	5/30/2014	PARAGON DEERFIELD, LLC	(\$2,007.00)

4 Transaction(s)

Totals:

Number of Payments	2
Amount of Payments	\$4,052.30
Number of Deposits	2
Amount of Deposits	\$26.54

# Commercial Checking Acct Public Funds

Account number: 2000037266239 ■ May 1, 2014 - May 31, 2014 ■ Page 1 of 3

WELLS  
FARGO

SCHOOL BOARD OF BROWARD  
COUNTY, FL  
AAA Elementary School  
ACTIVITIES FUND ACCOUNT  
DEERFIELD BEACH FL 33442-9224

## Questions?

Call your Customer Service Officer or Client Services  
**1-800-AT WELLS (1-800-289-3557)**  
5:00 AM TO 6:00 PM Pacific Time Monday - Friday

Online: [wellsfargo.com](http://wellsfargo.com)

Write: Wells Fargo Bank, N.A. (182)  
PO Box 63020  
San Francisco, CA 94163

## Account summary

### Commercial Checking Acct Public Funds

Account number	Beginning balance	Total credits	Total debits	Ending balance
2000037266239	\$80,230.09	\$47,179.20	-\$77,727.01	\$49,682.28

## Credits

### Electronic deposits/bank credits

Effective date	Posted date	Amount	Transaction detail
	05/01	2328 2,118.00 ✓	Bank of America Deposit 140430 430134750165250
	05/01	2327 347.00 ✓	American Express Settlement 140501 4099600579 (
	05/02	2330 1,650.00 ✓	Bank of America Deposit 140501 430134750165250
	05/02	2329 118.00 ✓	American Express Settlement 140502 4099600579 (
	05/05	2333 2,880.50 ✓	Bank of America Deposit 140503 430134750165250
	05/05	2332 1,547.00 ✓	Bank of America Deposit 140502 430134750165250
	05/05	2335 1,345.50 ✓	Bank of America Deposit 140504 430134750165250
	05/05	2344 41.00 ✓	Bank of America Deposit 140503 430134750165739
	05/05	2347 8.00 ✓	Bank of America Deposit 140502 430134750165739
	05/05	2331 165.00 ✓	American Express Settlement 140503 4099600579 (
	05/06	2337 1,589.00 ✓	Bank of America Deposit 140505 430134750165250
	05/06	2334+2336 352.50 ✓	American Express Settlement 140506 4099600579 (
	05/07	2341+2349 9,692.00 ✓	Bank of America Deposit 140506 430134750165250
	05/07	2338 330.00 ✓	American Express Settlement 140507 4099600579 (
	05/08	2345 12,797.26 ✓	Bank of America Deposit 140507 430134750165250
	05/08	2349 396.00 ✓	Bank of America Deposit 140507 430134750165739
	05/08	2346 2,437.50 ✓	Cash Vault Deposit
	05/08	2340 363.00 ✓	American Express Settlement 140508 4099600579 (
	05/09	2344 4,121.00 ✓	Bank of America Deposit 140508 430134750165739
	05/09	2350 213.00 ✓	Bank of America Deposit 140508 430134750165250
	05/09	2348 329.50 ✓	American Express Settlement 140509 4099600579 (
	05/12	2355 1,488.00 ✓	Bank of America Deposit 140509 430134750165739
	05/12	2362 399.00 ✓	Bank of America Deposit 140510 430134750165739

Account number: 2000037266239 ■ May 1, 2014 - May 31, 2014 ■ Page 2 of 3

WELLS  
FARGO**Electronic deposits/bank credits (continued)**

Effective date	Posted date	Amount	Transaction detail
	05/12	2352 142.50 ✓	Bank of America Deposit 140509 430134750165250
	05/12	2357 22.50 ✓	Bank of America Deposit 140510 430134750165250
	05/12	2358 22.50 ✓	Bank of America Deposit 140511 430134750165250
	05/12	2353 165.00 ✓	American Express Settlement 140510 4099587545 C
	05/12	2351 22.50 ✓	American Express Settlement 140510 4099600579 C
	05/13	2359 52.50 ✓	Bank of America Deposit 140512 430134750165250
	05/13	2354 7.50 ✓	American Express Settlement 140513 4099600579 C
	05/14	2363 759.00 ✓	Bank of America Deposit 140513 430134750165739
	05/14	2360 96.49 ✓	Bank of America Deposit 140513 430134750165250
	05/15	2364 155.00 ✓	Bank of America Deposit 140514 430134750165739
	05/15	2361 56.50 ✓	Bank of America Deposit 140514 430134750165250
	05/15	2365 15.00 ✓	Cash Vault Deposit
	05/16	2366 88.04 ✓	Bank of America Deposit 140515 430134750165250
	05/16	2367 38.00 ✓	Bank of America Deposit 140515 430134750165739
	05/19	2369 83.00 ✓	Bank of America Deposit 140516 430134750165739
	05/19	2370 61.00 ✓	Bank of America Deposit 140517 430134750165250
	05/19	2371 15.00 ✓	Bank of America Deposit 140518 430134750165250
	05/19	2377 14.00 ✓	Bank of America Deposit 140517 430134750165739
	05/20	2372 178.45 ✓	Bank of America Deposit 140519 430134750165250
	05/21	2375 296.43 ✓	Bank of America Deposit 140520 430134750165250
	05/21	2378 14.00 ✓	Bank of America Deposit 140520 430134750165739
2361	05/21	3.55	Broward Schools Vendor ACH 140520 AAA Elem
	05/22	2376 14.00 ✓	Bank of America Deposit 140521 430134750165250
	05/22	2379 67.50 ✓	Cash Vault Deposit
	05/22	2384 7.50 ✓	American Express Settlement 140522 4099600579 C
	05/23	2380 3.00 ✓	Bank of America Deposit 140522 430134750165250
	05/27	2382 9.98 ✓	Bank of America Deposit 140524 430134750165250
	05/27	2381 5.00 ✓	Bank of America Deposit 140523 430134750165250
	05/29	2383 9.00 ✓	Bank of America Deposit 140528 430134750165250
	05/30	2389 17.00 ✓	Bank of America Deposit 140529 430134750165250
		<b>\$47,178.20</b>	<b>Total electronic deposits/bank credits</b>
		<b>\$47,178.20</b>	<b>Total credits</b>

**Debits****Electronic debits/bank debits**

Effective date	Posted date	Amount	Transaction detail
	05/05	59.58 0	American Express Axp Discnt 140505 4099600579
	05/05	7.10 5	American Express Axp Discnt 140505 4099587545
	05/05	307.69 0	Bank of America Fee 140502 430134750165250
	05/05	80.82 5	Bank of America Fee 140502 430134750165739
	05/12	4.32	Client Analysis Svc Chrg 140509 Svc Chge 0414 002000037266239
	05/19	30.50	Bank of America Deposit 140516 430134750165250
		<b>\$490.01</b>	<b>Total electronic debits/bank debits</b>

Account number: 2000037266239 ■ May 1, 2014 - May 31, 2014 ■ Page 3 of 3

WELLS  
FARGO**Checks paid**

Number	Amount	Date	Number	Amount	Date	Number	Amount	Date
105212	150.00	05/06	105218	120.00	05/08	105221	245.00	05/21
105216 *	1,192.00	05/06	105219	49,823.00	05/14	105222	23,815.00	05/20
105217	62.00	05/02	105220	1,830.00	05/14			
	<b>\$77,237.00</b>		<b>Total checks paid</b>					

\* Gap in check sequence.

<b>\$77,727.01</b>	<b>Total debits</b>
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**Daily ledger balance summary**

Date	Balance	Date	Balance	Date	Balance
04/30	80,230.09	05/09	121,091.86	05/20	49,470.32
05/01	82,695.09	05/12	123,349.34	05/21	49,539.30
05/02	84,401.09	05/13	123,409.34	05/22	49,628.30
05/05	89,932.90	05/14	72,611.83	05/23	49,631.30
05/06	90,532.40	05/15	72,838.33	05/27	49,646.28
05/07	100,554.40	05/16	72,964.37	05/29	49,665.28
05/08	116,428.16	05/19	73,106.87	05/30	49,662.28
<b>Average daily ledger balance</b>			<b>\$76,656.34</b>		




The School Board of Broward County, Florida  
**BUSINESS SUPPORT CENTER**  
7720 West Oakland Park Blvd. Suite 304  
Sunrise, FL 33351

---

**DATE:** September 15, 2013

**TO:** Principal  
School

**FROM:** Nell Johnson   
Director, Business Support Center

**SUBJECT: PRINCIPAL'S MONTHLY FINANCIAL LETTER**

Please find your attached Internal Accounts monthly financial report for the month ending August, 2013.

Please note the monthly activity and ending balances in each of your school's internal accounts.

If you have questions or should you require more detailed information regarding any account, please contact the Business Support Center at 754-321-0630 for assistance.

The Business Support Center is committed to providing each school with quality business services. If you have comments or suggestions regarding our services, please do not hesitate to contact us.

Please review and sign the attached trial balance. This report will be maintained on file for audit purposes.

Nell Johnson  
Director  
754-321-0600  
Fax: 754-321-0591



System: 11/1/2014  
User Date: 7/1/2014

11:01:20 AM

# TRIAL BALANCE SUMMARY FOR 2014

## AAA Elementary School

Page: 1  
User ID: dfranklin

Ranges: From:  
Date: 6/1/2014  
Account: 0010-0000

To:  
6/30/2014  
9999-0000

Sorted By:  
Include: Segment1  
Posting

inactive	Account	Account Name	Beginning Balance	Cash + or Fund -	Fund + or Cash -	Ending Balance
	0010-0000	CHECKING ACCOUNT	\$46,112.48	\$9,645.94	\$6,801.40	\$48,957.02
	0061-0000	TREASURY POOL ACCOUNT	\$10,000.00	\$0.00	\$0.00	\$10,000.00
	3025-0000	CLASS OF FYI-4 - GRADE 4	(\$534.75)	\$534.75	\$0.00	\$0.00
	3030-0000	CLASS OF FYI-5 - GRADE 3	(\$310.00)	\$0.00	\$0.00	(\$310.00)
	3035-0000	CLASS OF FYI-6 - GRADE 2	\$135.82	\$0.00	\$135.82	\$0.00
	3040-0000	CLASS OF FYI-7 - GRADE 1	(\$75.00)	\$0.00	\$0.00	(\$75.00)
	3045-0000	CLASS OF FYI-8 -KG	(\$185.37)	\$0.00	\$0.00	(\$185.37)
	3050-0000	CLASS OF FYI-9 -	(\$98.00)	\$0.00	\$0.00	(\$98.00)
	4559-0000	SAFETY PATROL - Gen. Rev./Exp.	(\$991.94)	\$0.00	\$0.00	(\$991.94)
	4810-0000	FACULTY ACCOUNT	(\$129.76)	\$0.00	\$31.91	(\$161.67)
	4990-0000	SUNSHINE CLUB	(\$272.21)	\$200.00	\$0.00	(\$72.21)
	5185-0000	LIBRARY - Gen. Rev./Exp.	(\$965.34)	\$356.24	\$711.11	(\$1,320.21)
	6005-0000	BASCC - ACTIVITY FEES	(\$2,550.23)	\$1,111.65	\$0.00	(\$1,438.58)
	6071-0000	AFTER SCHOOL CHILD CARE -FULL FEE	(\$1,228.00)	\$2,383.00	\$1,155.00	\$0.00
	6072-0000	AFTER SCHOOL CHILD CARE - 50% PARTIAL FE	(\$82.00)	\$82.00	\$0.00	\$0.00
	6073-0000	ASC -REGISTRATION	(\$50.00)	\$100.00	\$50.00	\$0.00
	6074-0000	ASC - -LATE FEE	\$0.00	\$15.00	\$15.00	\$0.00
	6078-0000	ASC - ELECTRONIC FEES	\$1,510.24	\$87.92	\$1,598.16	\$0.00
	6079-0000	ARTS & SCIENCE	\$0.00	\$1,205.00	\$1,205.00	\$0.00
	6098-0000	ELECTRONIC FEES	(\$3,925.82)	\$760.43	\$0.00	(\$3,165.39)
	6121-0000	PCARD ACCT-1 - Gen. Rev./Exp.	\$0.00	\$1,111.65	\$1,111.65	\$0.00
	6137-0000	FACILITY RENTALS	\$0.00	\$3,630.00	\$8,766.00	(\$5,126.00)
	6151-0000	FIELD TRIP GENERAL	(\$550.46)	\$135.82	\$197.75	(\$612.39)
	6259-0000	LOST AND DAMAGED TEXTS	\$0.00	\$26.00	\$26.00	\$0.00
	6269-0000	OVER/UNDER	(\$7.75)	\$7.75	\$0.00	\$0.00
	6313-0000	SCHOOL IMPROVEMENTS	(\$4,342.85)	\$0.00	\$0.00	(\$4,342.85)
	6401-0000	DONATIONS-1 -	(\$7,546.23)	\$0.00	\$0.00	(\$7,546.23)
	6402-0000	Donations for Technology	(\$500.00)	\$0.00	\$0.00	(\$500.00)
	6405-0000	DONATIONS; BX TP ED (KG)	(\$27.86)	\$0.00	\$0.00	(\$27.86)
	6408-0000	PTA Donations	\$0.00	\$511.00	\$511.00	\$0.00
	6411-0000	IN MEMORY OF CLAIRE LEMOINE	(\$170.00)	\$0.00	\$0.00	(\$170.00)
	6413-0000	WEST BOCA RATON MOOSE LODGE-Donation -	(\$500.00)	\$0.00	\$0.00	(\$500.00)
	6414-0000	TARGET TAKE CHARGE OF EDUCATION	(\$933.84)	\$0.00	\$0.00	(\$933.84)
	6415-0000	Donations for Robotics	(\$103.25)	\$0.00	\$0.00	(\$103.25)
	6416-0000	Miami Dolphins Fins Frenzy - Gen. Rev./Exp.	(\$1,000.00)	\$0.00	\$0.00	(\$1,000.00)
	6450-0000	PUBLIC RELATIONS K-12	(\$820.00)	\$820.00	\$0.00	\$0.00
	6455-0000	HOSPITALITY K-12	(\$150.00)	\$150.00	\$0.00	\$0.00
	6800-0000	STUDENT OBLIGATIONS-OSP	(\$673.63)	\$720.11	\$46.48	\$0.00
	6991-0000	LOST & DAMAGED ID BADGES	(\$432.00)	\$0.00	\$0.00	(\$432.00)
	6992-0000	LOST/DAMAGED AGENDAS	(\$577.00)	\$0.00	\$0.00	(\$577.00)
	7025-0000	GENERAL K-12	(\$28,025.25)	\$4.32	\$1,246.30	(\$29,267.23)
	9999-0000	ACCOUNTS PAYABLE SUSPENSE	\$0.00	\$6,326.89	\$6,326.89	\$0.00
		<u>Accounts</u>	<u>Beginning Balance</u>	<u>Debit</u>	<u>Credit</u>	<u>Ending Balance</u>
		Grand Totals:	42	\$0.00	\$29,925.47	\$29,925.47
						\$0.00

BSC Monthly Financial Report

Principal Signature