

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

**STANDARD PRACTICE BULLETIN
September 30, 2002**

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**PROMOTIONS/PUBLIC RELATIONS
AND HOSPITALITY**

TOPICS IN BULLETIN:

- I. GENERAL INFORMATION
- II. FUNDING MAXIMUMS
- III. ESTABLISHING PROMOTIONS/PUBLIC RELATIONS AND
HOSPITALITY FUND ACCOUNTS AND DISBURSEMENT
PROCEDURES

I. GENERAL INFORMATION

State Board Rule 6A-1.0143 states in part, that the School Board may authorize the use of a portion of funds derived from auxiliary enterprises and undesignated gifts for the purpose of promotion, public relations, and hospitality of business guests provided that such purpose will directly benefit or be in the best interest of the district; therefore, the School Board adopted Policy 3413 "Promotion & Public Relations Funding." Due to the spending cap imposed on the District by State Board Rule, **NO** requests for additional spending can be accommodated.

A. DEFINITIONS

- 1. **PUBLIC RELATIONS** is defined as efforts to promote good will between the school district and the public.
- 2. **HOSPITALITY** is the friendly reception and treatment of business guests.

B. EXPENDITURE EXAMPLES

- 1. **PROMOTIONS AND PUBLIC RELATIONS ACTIVITIES**
(should relate to school)
 - a. Graduation Activities
 - b. Teacher of the Year
 - c. Visiting Committees
 - d. Orientation and Work Conferences
 - e. Recruitment of Employees
 - f. Official Meetings and Receptions
 - g. Guest Speakers

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I. GENERAL INFORMATION (Continued)

B. EXPENDITURE EXAMPLES (Continued)

1. PROMOTIONS AND PUBLIC RELATIONS ACTIVITIES
(should relate to school.) **(Continued)**

- h. Accreditation Studies
- i. Awards (Certificates, plaques, etc.)

2. HOSPITALITY (DOES NOT include Principal's home school employees.)

- a. Entertaining business guests
- b. Providing refreshments

II. FUNDING MAXIMUMS

A. The maximum funding for **Promotions/Public Relations** shall be as follows:

- 1. Elementary, Middle, High Schools, and Special Centers, **shall use 20% of the internal accounts general fund balance not to exceed \$1,000 per fiscal year.**
- 2. Technical Centers, Adult and Community Schools **shall use 20% of the internal accounts general fund balance not to exceed \$1,500 per fiscal year.**

B. The maximum funding for **Hospitality** at each school **shall be \$150 per fiscal year** in order to comply with State Board Rule 6A-1.0143 (which stipulates an expenditure cap on the District).

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**III. ESTABLISHING PROMOTION/PUBLIC RELATIONS AND
HOSPITALITY FUND ACCOUNTS AND DISBURSEMENT PROCEDURES**

- A. The Promotion/Public Relations and Hospitality account numbers may be obtained from the Internal Accounts Instructor's office.
- B. Funds for the Promotion/Public Relations and Hospitality accounts are obtained via a transfer of funds from:
 - 1. The school's internal General Fund for Elementary, Middle, High Schools and Special Centers.
 - 2. The applicable internal General Fund for Technical Centers, Adult and Community Schools.
- C. The Promotion/Public Relations and Hospitality accounts are to be established at the beginning of each fiscal year.
- D. Any unused funds in the Promotion/Public Relations and Hospitality accounts at year end **MUST** be transferred back to the internal General Fund.
- E. **NO EXPENDITURES SHALL BE MADE FOR ALCOHOLIC BEVERAGES.**
- F. Any donations obtained for Hospitality and/or Promotion/Public Relations **MUST** be receipted to a donations trust account (contact Internal Accounts Instructor's office for account number).

**THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
OFFICE OF THE SUPERINTENDENT**

**DR. FRANK TILL
SUPERINTENDENT OF SCHOOLS**

October 4, 2002

TO: Principals
FROM: I. Benjamin Leong, Comptroller
Comptroller/Budget
VIA: Frank Till
Superintendent of Schools

**SUBJECT: INTERNAL ACCOUNTS STANDARD PRACTICE BULLETIN I-312
PROMOTIONS/PUBLIC RELATIONS AND HOSPITALITY**

Internal Accounts Standard Practice Bulletin I-312, Promotions/Public Relations and Hospitality, has been revised to include:

- Increase the spending limits for Promotions and Public Relations to 20% of the internal funds general fund balance, not to exceed \$1,000 per fiscal year at the elementary, middle, high school and special center level; and 20% of the internal funds general fund balance, not to exceed \$1,500 per fiscal year at the technical, adult and community school level.
- Hospitality amount remains at \$150 per fiscal year.
- Due to our school growth (current and future) and the spending cap in State Board Rule 6A-1.0143, no requests for additional spending can be accommodated.

The bulletin is being distributed electronically, via the Internet. Instructions for accessing the Web Page are as follows: <http://web/comptroller/framehome.htm>; click on Treasurer; then Published Documents; click on Internal Accounts Standard Practices. The Internal Accounts Standard Practices Log will be displayed. Select I-312, Promotions/Public Relations and Hospitality.

Please print the appropriate number of copies for each Bookkeeper and Principal.

If you cannot access this site, please call 954-765-6050. Any questions regarding the content of this bulletin should be directed to Ruth Hooper, Internal Accounts, 954-765-6629.

FT/IBL/HLR/RH:clg

cc: Senior Management
Bookkeepers
Area Business Analysts