

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

STANDARD PRACTICE BULLETIN

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STUDENT OBLIGATIONS

TOPICS IN BULLETIN:

- I. GENERAL INFORMATION
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- III. STUDENT OBLIGATION DOCUMENTATION
- IV. COLLECTION OF STUDENT OBLIGATIONS
- V. UNCOLLECTIBLE STUDENT OBLIGATIONS

EXHIBITS REFERENCED

- 1 CERTIFICATE OF LOSS
- 2 STUDENT OBLIGATION CARD

I. GENERAL INFORMATION

- A. Student obligations are student debts arising from unreturned or damaged school property. Student obligations are commonly generated by unreturned textbooks or fundraising items.
- B. Student obligations should be discouraged and addressed annually, so that loss to the school district is minimized. While grades and promotion cannot be used as a deterrent (according to Florida law); student participation in extra-curricular activities shall be suspended until obligations are paid in full or established installments are current.
- C. Extra-curricular activities shall be defined as those activities which are sponsored or approved by the school and conducted wholly or partly outside the regular school day. The School Board of Broward County Code of Conduct book states that school social activities are also considered extra-curricular activities. Section V, Rule of the Code states in part; “Many students take part in school related activities that are extra-curricular (take place outside of school hours), social and interscholastic engage in competition with other schools).”

Extra-curricular activities include:

- Participation on interscholastic athletic teams
- Participation in school or district sponsored clubs or organizations (e.g. National Honor Society, Key Club)
- Participation in student government
- Participation in after school social activities including grad nights, proms and dances
- Participation in county, state and national academic competitions

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I. GENERAL INFORMATION (Continued)

- Participation in performance group activities such as band, chorus, debate and drama that are not a requirement for course credit.

II. INITIATION OF STUDENT OBLIGATIONS

- A. A teacher must provide either:
1. a signed student obligation card (Exhibit 2) showing the obligation issued to the student and the amount of the obligation. (School Board Policy 6.5 Textbooks, details the amount to be collected for textbooks.)
 2. a completed copy of the merchandise distribution sheet required for all fund-raisers. (See SPB I-402)
- B. These documents contain the student's signature acknowledging receipt and responsibility for the assigned items and thus are the basis for accountability.
- C. Once the student returns an item or pays for an item in full, and an obligation card has been issued, a copy of the obligation card and the original BC-40P receipt is given to the student and may be used, by the student, as proof that the obligation was satisfied.

III. STUDENT OBLIGATION DOCUMENTATION

- A. A designated school staff member should file student obligation cards alphabetically by the student's name. These cards must include the student's FSI number.
- B. In addition to obligations being recorded on a student obligation card, student obligation information must also be recorded in the electronic TERMS database.
- C. Elementary and Middle school administrators must complete a Certificate of Loss for all uncollected obligations incurred for active and withdrawn students. The obligations must also be recorded in TERMS database.
- D. High School administrators must complete a Certificate of Loss for all uncollected high school obligations. All uncollectible obligations

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III. STUDENT OBLIGATION DOCUMENTATION (Continued)

including, all withdrawals and graduations, must be “Cleared” in the TERMS database by recording them in the “loss” field in TERMS.

The intent of recording obligations for a withdrawn student(s) is that the obligation will be reactivated if the student(s) re-enters the District. (The District’s ETS department will maintain a list of withdrawn students until their expected dates of graduation.)

- E. If a student with an obligation withdraws or graduates from a District school, documentation of the withdrawal must be forwarded to the bookkeeper to be maintained for audit purposes.
- F. Student obligation lists should be periodically reviewed and discussed with the student by administration. **Students must be aware of existing obligations.**

IV. COLLECTION OF STUDENT OBLIGATIONS

- A. Whenever possible, student obligation collections should **not** be made by the bookkeeper.

Suggested collectors of student obligations are:

- 1. The Assistant Principal
 - 2. The Guidance Counselor
 - 3. A front office staff member
- B. All student obligations should be receipted using a BC-40P receipt book or may be paid using the Online School Payments (OSP) program. Additional information on receipting is located in SPB I-302.
- C. Once obligations are collected, they must be forwarded to the bookkeeper for receipting in the Internal Accounts system. The Bookkeeper will receipt collections into the account that incurred the original loss (i.e. ROTC, Class of F/Y etc.)
- D. If a check used to pay for an obligation is returned by the bank, the obligation becomes active again.
- E. If a District school collects an obligation that originated from another school, the collecting school shall receipt and retain the funds in their

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IV. COLLECTION OF STUDENT OBLIGATIONS (Continued)

textbook account, if the collection was for textbooks, or in the General fund of the school's internal accounts.

- F. Once a student obligation is paid, documentation of payments is forwarded, to the staff member that maintains the TERMS database, for adjustment of the obligation amount.

V. UNCOLLECTIBLE STUDENT OBLIGATIONS

Every school, especially the school where a student obligation first occurs, must make every effort to collect the student obligation.

- A. The only acceptable reasons for an uncollectible obligation are:

1. Student permanently withdrew from District schools.
2. Student graduated.

A Certificate of Loss must be completed and be used to document the obligation.
All Certificates of Loss must be approved by the Principal.

- B. School Board Policy 6.5 3 d. (3) details the procedures and documentation required for lost or damaged textbooks. A copy of this documentation should be attached to the Certificate of Loss. If several lost or damaged textbook obligations exist, then one Certificate of Loss for lost or damaged textbooks may be completed.
- C. The same procedures set forth in School Board Policy 6.5 3 d. (3) should be followed when documenting uncollectable student obligations that arose from other than lost or damaged textbooks. A copy of this documentation should be attached to the certificate of loss. If several student obligations exist, then one Certificate of Loss for each category of obligation may be completed.
- D. The Bookkeeper must maintain student obligation Certificate of Loss for audit purposes.
- E. The District's Internal Auditor may review total student obligations created and uncollectible each year.

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VI. REFUNDS

If an item is found and returned to the school after an obligation has been paid, a refund will be issued. The refund is to be issued by the school location that originally collected the obligation. Also, the item must be returned to this school/location. The refund will be issued in the same method of the original payment.

- A. An obligation paid in person by cash or check is to be refunded by school check.
- B. An obligation paid online by credit card is to be refunded to the credit card in the Online School Payment program (OSP).

**THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
CERTIFICATE OF LOSS**

SCHOOL: _____

DATE: _____

ACTIVITY: _____

Items Issued To: _____
(Teacher/Student Name)

Student ☐
Teacher ☐

Part 1 - Merchandise Loss

Dates of Issue	Description	Number Issued
_____	_____	_____
_____	_____	_____
_____	_____	_____
Number Reported Sold or Used: _____	TOTAL ISSUED	_____
Number Of Items Returned: _____		
Total Accounted For: _____		
	BALANCE UNACCOUNTED FOR	_____

(Complete Part 3 Below)

Part 2 - Receipt Or Cash Loss

Missing Receipt Number(s) or Description: _____

Cash Amount Unaccounted For (If Applicable): _____

(Complete Part 3 Below)

Part 3 - Statement

I acknowledge the above as an accurate record of the said items issued into my custody, and the following best explanation of this discrepancy

Reviewed By:

Signature: _____

Signature Of Employee In Charge of Distribution

Signature Of Principal

____ SCHOOL

OBLIGATION CARD

		Installment #	Date Pd.	Amt.	Receipt. #
Name: _____ (Print)	Date _____	1	/ /		_____
Student #: _____	Grade _____	2	/ /		_____
Amount: _____	Class/Club _____	3	/ /		_____
Reason for Obligation: _____		4	/ /		_____
TITLE: _____ S/A _____ Non S/A _____		5	/ /		_____
Book Year _____	Publisher _____	6	/ /		_____
NUMBER _____	CONDITION _____	7	/ /		_____
DATE ISSUED _____	DATE RETURNED _____	8	/ /		_____
COURSE _____		9	/ /		_____
Teacher: _____ (Print)		10	/ /		_____
Student Signature: _____					

____ SCHOOL

OBLIGATION CARD

		Installment #	Date Pd.	Amt.	Receipt. #
Name: _____ (Print)	Date _____	1	/ /		_____
Student #: _____	Grade _____	2	/ /		_____
Amount: _____	Class/Club _____	3	/ /		_____
Reason for Obligation: _____		4	/ /		_____
TITLE: _____ S/A _____ Non S/A _____		5	/ /		_____
Book Year _____	Publisher _____	6	/ /		_____
NUMBER _____	CONDITION _____	7	/ /		_____
DATE ISSUED _____	DATE RETURNED _____	8	/ /		_____
COURSE _____		9	/ /		_____
Teacher: _____ (Print)		10	/ /		_____
Student Signature: _____					