

SCHOOL BOARD OF BROWARD COUNTY, FL
INTERNAL FUNDS ACCOUNTING

STANDARD PRACTICE BULLETIN
AUGUST 1, 2000

I - 413
Page 1 of 7

ANNEX CAMPUS BOOKKEEPING

TOPICS IN BULLETIN

- I. INITIAL RECEIPTING DOCUMENTS CONTROL
- II. ANNEX OFFICIAL RECEIPTOR RESPONSIBILITIES
- III. MAIN CAMPUS BOOKKEEPER RESPONSIBILITIES

EXHIBITS REFERENCED:

- 1 Monies Collection Envelope
- 2 Monies Collection Envelope Log
- 3 BC-40P Departmental Receipt Book
- 4 Departmental Receipt Book Log
- 5 Departmental Receipt Book Receipt
- 6 Multiple Posting Summary

GENERAL INFORMATION

Due to overcrowded conditions at numerous school locations, ANNEX CAMPUSES have been established. These annex campuses from time to time collect monies for various activities such as field trips, yearbooks, dances, etc. Due to the amount of monies collected and the need for the collection information to be maintained at the main campus, the following procedures have been established to address the collections at the individual sites, depositing of the monies to the main campus' cash account, the transmittal of the information to the main campus Bookkeeper and the main campus Bookkeeper officially receipting and tracking.

It is strongly recommended a clerical position be assigned the duties of intermediate bookkeeper at the annex site. It is also recommended this position be sent for bookkeeper training, so they are familiar with:

Initial receipting documents
Depositing Requirements
Financial Reporting

GENERAL INFORMATION (Continued)

Multiple Posting Form
Transmittal of information to Main Campus
Retention of records for Main Campus audit

SCHOOL BOARD OF BROWARD COUNTY, FL
INTERNAL FUNDS ACCOUNTING

STANDARD PRACTICE BULLETIN
AUGUST 1, 2000

I - 413
Page 2 of 7

Additionally, it is recommended the Administrator(s) and Clerical person(s) meet twice yearly with the Main Campus' Principal and Bookkeeper to review activities, reports and general operation.

I. INITIAL RECEIPTING DOCUMENTS CONTROL

Since the Main Campus is responsible for **ALL** initial receipting documents such as Monies Collection Envelopes (Exhibit 1), BC-40P Departmental Receipt Books (Exhibit 3), Prenumbered Tickets, etc. the control for **ordering, issuing (to the annexes), tracking, and preservation** will be by the Main Campus School Bookkeeper.

- A. The Main Campus School Bookkeeper will issue **ALL** initial receipting documents to the designated Official Receiptor at the Annex on the appropriate initial receipting document inventory log sheet (Exhibits 2 and 4).

IMPORTANT: One or more BC-40P Departmental Receipt Books are to be designated as **ANNEX OFFICIAL RECEIPTOR BOOKS**. (In black marking pen on the front cover of the books designated for the use of the Annex Official Receiptor the Main Campus Bookkeeper will write **ANNEX OFFICIAL RECEIPTOR BOOK**.)

- B. The Annex Official Receiptor assumes responsibility for the initial receipting documents and subsequent issuing; tracking; and preservation of said initial receipting documents when possession of the items change hands by signature on the Main Campus initial receipting document inventory log sheet.

I. INITIAL RECEIPTING DOCUMENTS CONTROL

(Continued)

- C. The Annex Official Receiptor then maintains an Annex Inventory Log of initial receipting documents issuance and return.

II. ANNEX OFFICIAL RECEIPTOR RESPONSIBILITIES

- A. The Annex Official Receiptor will be responsible for:
1. issuing initial receipting documents
 2. maintaining initial receipting documents inventory log
 3. verifying collections

SCHOOL BOARD OF BROWARD COUNTY, FL
INTERNAL FUNDS ACCOUNTING

STANDARD PRACTICE BULLETIN
AUGUST 1, 2000

I - 413
Page 3 of 7

4. receipting Collections in the BC-40P Departmental Receipt Books marked "ANNEX OFFICIAL RECEIPTOR BOOK" **NO OTHER COLLECTIONS OF ANY TYPE SHOULD BE MADE IN THIS RECEIPT BOOK**
5. preparing Bank Deposits
6. preparing Multiple Posting Summary for Main Campus School Bookkeeper (cross referencing to the "ANNEX OFFICIAL RECEIPTOR'S BOOK" BC-40P receipt numbers)
7. retaining and preserving **ALL** applicable forms and information

B. ISSUING INITIAL RECEIPTING DOCUMENTS AND MAINTAINING RECEIPTING DOCUMENT LOGS

1. ALL receipting documents and prenumbered tickets **SHALL** be maintained on perpetual inventory logs which **SHALL** be maintained and retained for audit purposes.

II. ANNEX OFFICIAL RECEIPTOR RESPONSIBILITIES

(Continued)

2. Issue the initial receipting document based on the purpose of the collection and the dollar amount to be collected. Initial receipting document criteria is:
 - a. **MONIES COLLECTION ENVELOPE**
 - (1) Collection is \$15.00 or less
 - (2) Collection is for Package Pictures, regardless of the dollar amount
 - (3) Collection is for fundraising monies
 - (4) Collection is for Book Fair or School Store Sales
 - b. **BC-40P DEPARTMENTAL RECEIPT BOOK**
 - (1) Collection is \$15.01 or above
 - (2) There is a desire for an individual receipt
 - (3) After School Child Care collections
 - c. **PRENUMBERED TICKET**
 - (1) Athletic event admissions
 - (2) Dance admissions
 - (3) School Play/Concert Admissions

SCHOOL BOARD OF BROWARD COUNTY, FL
INTERNAL FUNDS ACCOUNTING

STANDARD PRACTICE BULLETIN
AUGUST 1, 2000

I - 413
Page 4 of 7

3. All receipting documents **MUST** be in the Official Receiptor's possession and properly logged in on the inventory sheet unless being actively used for collections.

C. VERIFYING AND RECEIPTING COLLECTIONS

Each time an initial receipting document is presented for official receipting, the Official Receiptor will:

1. Verify the collection document dollar amounts.
2. Make a machine tape of collection amounts.

II. ANNEX OFFICIAL RECEIPTOR RESPONSIBILITIES

(Continued)

3. Count the collections (cash/checks) and verify the monies equal the total dollar collection amount indicated on the receipting document.
4. Issue an **ANNEX OFFICIAL RECEIPTOR BC-40P** receipt to the initial collector which should include the following:
 - a. Indicate name of initial collector
 - b. Indicate the purpose of the collection (field trip-Disney; Package Pictures, etc.)
 - c. Total dollar amount (actual cash) received
 - d. Cross reference **ANNEX OFFICIAL RECEIPTOR'S BC-40P** receipt number **TO** the initial collection document
 - e. Official Receiptor's signature
5. Give white BC-40P receipt to collector.
6. Red line/cross reference initial receiptor's Monies Collection Envelope/BC-40P Departmental Receipt Book.
7. Attach the **ANNEX OFFICIAL RECEIPTOR'S** green BC-40P receipt to the bookkeeper's copy of the initial collection document (duplicate copy of Monies Collection Envelope; green copies of initial receiptor's BC-40P, etc.).
8. Give white Official Receiptor's BC-40P receipt and initial collection documents back to teacher for further collections/or check receipting document back into inventory.

D. PREPARING BANK DEPOSITS

1. Run a machine tape of the day's collections on Official Receiptor's BC-40P receipts.

SCHOOL BOARD OF BROWARD COUNTY, FL
INTERNAL FUNDS ACCOUNTING

STANDARD PRACTICE BULLETIN
AUGUST 1, 2000

I - 413
Page 5 of 7

2. Count and verify monies (cash/checks) equal the machine tape total.

II. ANNEX OFFICIAL RECEIPTOR RESPONSIBILITIES

(Continued)

3. Make a machine tape of all check amounts included in deposit. Retain a tape with the deposit slip copy for transmitting to the Main Campus School Bookkeeper.
4. Prepare Deposit Slip in **TRIPPLICATE** (attach a machine tape of all checks included in the deposit), bag monies, and complete armored car pick up manifest.
5. Complete front cover of **ANNEX OFFICIAL RECEIPTOR'S BC-40P** Departmental Receipt Book indicating the From and Through numbers; dollar amount of deposit; deposit number and date of deposit. Leave a blank line between each entry for the Main Campus Bookkeeper's use.

E. PREPARATION OF MULTIPLE POSTING SUMMARY FORM (EXHIBIT 6)

1. Official Receiptor from the Annex will complete a Multiple Posting Summary Form for the Main Campus School Bookkeeper.
2. Remit to the Main Campus School Bookkeeper the following items:
- a. **ANNEX OFFICIAL RECEIPTOR'S BC-40P** Departmental Receipt Book.
- b. Copy of Deposit Slip with machine tape of checks and Deposit Bag tag attached.
- c. Multiple Posting Summary Form.

The aforementioned information **MUST** be transmitted to the Main Campus Bookkeeper in a timely manner at a minimum once a week for bank reconciliation purposes.

III. MAIN CAMPUS BOOKKEEPER RESPONSIBILITIES

Upon receipt of the materials from the Annex, the Main Campus School Bookkeeper will:

SCHOOL BOARD OF BROWARD COUNTY, FL
INTERNAL FUNDS ACCOUNTING

STANDARD PRACTICE BULLETIN
AUGUST 1, 2000

I - 413
Page 6 of 7

- A. Verify the **ANNEX OFFICIAL RECEIPTOR'S** BC-40P Departmental Receipt Book collections with the Deposit information (Multiple Posting Summary; Deposit Slip, etc.).
- B. Officially receipt the **ANNEX OFFICIAL RECEIPTOR'S** BC-40P Departmental Receipt Book according to the Multiple Posting Summary Form breakdown.
- C. **REMEMBER** to use the **ANNEX OFFICIAL RECEIPTOR'S** BC-40P Departmental Receipt Book reference numbers on the official receipt.
- D. Return **ANNEX OFFICIAL RECEIPTOR'S** BC-40P Departmental Receipt Book and Main Campus School Bookkeeper's Official Receipt to the Annex.

MONIES COLLECTION ENVELOPE

A N^o 08848

(Purpose of Collection)

Teacher/Sponsor

If this collection is for a field trip, and the collection per child is
\$15.00 or less, record the per each amount on the line below.

\$ _____
Collection Amount

CIA Account# _____

			For Bookkeeper's Use Only		
Date	Student Name	Amount Collected	Total	Official Receipt #	Date
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					

I hereby certify that the above funds were received by me for deposit on the date(s) shown:

Signature of Teacher/Sponsor

BC-40P

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

A 648905
(STUDENT COPY)

Received

From _____ Date _____
(STUDENT NAME)

Explanation -	Amount	
	\$	
TOTAL	\$	

School _____

Signature _____

BC-40P

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

A 648906
(STUDENT COPY)

Received

From _____ Date _____
(STUDENT NAME)

Explanation -	Amount	
	\$	
TOTAL	\$	

School _____

Signature _____

BC-40P

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

A 648907
(STUDENT COPY)

Received

From _____ Date _____
(STUDENT NAME)

Explanation -	Amount	
	\$	
TOTAL	\$	

School _____

Signature _____

BC-40P

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

A 648908
(STUDENT COPY)

Received

From _____ Date _____
(STUDENT NAME)

Explanation -	Amount	
	\$	
TOTAL	\$	

School _____

Signature _____

MULTIPLE POSTING SUMMARY

DATE

OFFICIAL RECEIPT OR CHECK REQ. NO.

BC40P's FROM TO

CODE NO.		NAME OF ACCOUNT	MEMO OR PURPOSE	AMOUNT		BALANCE		PREVIOUS BALANCE	
				\$		\$		\$	
W18772			TOTALS	\$		\$		\$	