

BUSINESS PRACTICE BULLETIN

The School Board of Broward County, Florida

BULLETIN NO.: **A-449**

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DATE: November 19, 2007

SUBJECT: ACCOUNTING AND ADMINISTRATION FOR DUAL ENROLLMENT/ DUAL CREDIT PROGRAM

GENERAL

This procedure has been developed to explain the responsibilities of schools, departments and participating colleges and universities as it relates to the administration and accounting for the Dual Enrollment/Dual Credit Program.

ADMINISTRATION OF DUAL ENROLLMENT PROGRAM

A. School's Responsibilities for On Site and Early Admissions Dual Enrollment:

1. Initiate "Confidential Recommendation Form" for eligible students.
2. Designate a staff member (Liaison) to supervise the acquisition of Instructional Materials from the sponsoring college or university
3. Ensure that Instructional Materials are collected and accounted for at the end of each term from every early admissions/dual enrollment student regardless of where the course was offered (at the high school campus or college/university campus). If the high schools elect to retain the materials for future use they must (a) include those materials on the school's end of year inventory report and (b) store instructional materials for use in the next term. If the high school does not elect to retain the materials, they must be returned to the Instructional Materials Depository.

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ADMINISTRATION OF DUAL ENROLLMENT PROGRAM

A. School's Responsibilities for On Site and Early Admissions Dual Enrollment (Continued)

IMPORTANT NOTICE: Some colleges/universities may have a policy and/or procedure established which allows the student(s) who are taking a dual enrollment course at the college/university campus to return materials to the college campus bookstore at the end of the term and the college/university issues a credit to the school board for the buy-back value of the materials. In this instance, the high school will not be responsible for collecting or accounting for this material except when records from a college/university indicate that a student has not returned materials, then the high school would be responsible for initiating appropriate action to account for the materials.

4. When necessary, solicit instructions from Instructional Materials Department concerning disposal of materials that become obsolete at the end of a given term.

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B. College/University's Responsibilities for Early Admissions Dual Enrollment

1. Provide schools with all pertinent enrollment materials.
2. Provide early admission/dual enrollment students with the appropriate materials required to satisfy course requirements at no charge to the student.
3. Prepare a detailed invoice at the beginning of each term for each participating school which received materials from the college/university. The invoice will reflect which materials are consumable in nature and the price at the time of sale to the schools.
4. Fill orders with used materials whenever possible.
5. Verify that early admission/dual enrollment students are eligible to receive free materials for the appropriate courses as agreed upon by the college/university and the School Board.

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B.College/University's Responsibilities for Early Admissions Dual Enrollment (Continued)

6. Make every effort to either recover materials issued to early admission/dual enrollment students at the end of the term if the college/university elects to buy-back the materials deemed resaleable or if this is not feasible, instruct the early admission/dual enrollment student to return materials to his/her high school. If the college/university has elected to buy-back the materials deemed resaleable, they must reimburse the School Board of Broward County, Florida, based on the college/university's determination as to their current buy-back market value.
7. When the college/university retains the recovered materials as indicated in Procedure #6 above, they may elect to issue a remittance check for the total buy-back value of all recovered materials which were determined to have resale value or issue a statement of credit which would be applied to the next invoice issued to the School Board of Broward County, Florida. Either the remittance check or the statement of credit should accompany the report described in #8 below.
8. If the college/university elects to buy-back the materials deemed resaleable and reimburse The School Board of Broward County, they will need to provide the Instructional Materials Department with a comprehensive report which would include a list of materials issued and recovered/unrecovered at the end of each semester. This report should list corresponding invoice number from initial billings for each title, name of school with students' names and social security number, author and title of books or materials, with the corresponding buy-back values indicated or an indication (N/V) next to the materials which was recovered that was determined to have no resale value.

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B. College/University's Responsibilities for Early Admissions Dual Enrollment (Continued)

9. In the instance that resaleable materials are not recovered by the college/university, a detailed explanation as to what efforts were made to recover the materials should be included as part of the report referred to in procedure #8 above.