

# BUSINESS PRACTICE BULLETIN

The School Board of Broward County, Florida

**SUBJECT: SPECIAL DISTRICT WIDE EVENTS AND CERTAIN DEPARTMENT ACTIVITIES (FUND 4920 AND 4990)**

BULLETIN NO.: **A-474**

PAGE: 1 OF 6

DATE: September 15, 2010

## **I. Introduction**

The tracking of revenues and expenditures for some District wide events require procedures to ensure regulatory compliance. Based on specific criteria that have been established, these monies will be tracked via Fund 4920 ("Miscellaneous Event – Internal") and Fund 4990 ("Miscellaneous Event – External").

This procedure will be used to provide for an accounting of miscellaneous revenues and expenditures for various District wide events and for certain activities at the department level, which do not carry an internal accounts fund, such as vending machine revenues.

## **II. District Wide Event Criteria**

The following conditions must be met in order for an event to be accounted for in Fund 4920 and/or Fund 4990:

- A. It must be a District wide event or a special departmental activity. Examples of district wide events include sale of curriculum product training CD's, Tri-City Olympics, and "Take Stock in Children". Examples of departmental level activities include the Sunshine Club and departmental vending machine revenue.
- B. With the exception of Vending Machines, an internal order will be used to track all revenues and expenses including requisitions, purchase orders, check requests, etc. For Vending Machines, the functional area 9101677010000000 will be used.
- C. The event must be endorsed and approved by the appropriate Deputy, Area or Associate level Superintendent.

Supersedes:  
A-474, Dated: 5/15/2005

Issued By:  
Budget Office

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### III. Procedure for Accountability

- A. The sponsoring location must prepare a Proposed Event Narrative with the estimated revenues and expenditures and have it approved by the appropriate Deputy, Area or Associate level Superintendent. An approved estimated budget will be submitted on the **“Fund 4920/4990, Proposed Event”** form (Exhibit 1) and sent to the Budget Office where an internal order or functional area will be established. The Budget Office will place the estimated amount into the appropriate budget in Fund 4920 or 4990.
- B. The Budget Office will advise the sponsoring location of the new internal order.
- C. The sponsoring location is accountable for submitting all revenues and expenses to the Treasurer’s Office. The “Registration Invoice” form (Exhibit 2) must be submitted to Financial Reporting from schools or departments who will be paying from budgeted funds. A “Remittance Transmittal” (Exhibit 3) is required for checks from non-budgeted funds.

All revenues must be deposited in compliance with School Board Policy 6301.

All purchases must be made in accordance with current purchasing policy and practices, and Business Practice Bulletin P-100.

All expenses for a district wide event should be submitted within 45 days following the conclusion of the event so proper closeout procedures may be performed.

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### **III. Procedure for Accountability**

- D. The budget will be adjusted according to the actual revenue deposited. If a shortage of funds occurs, the source of funding must be specified in order to transfer funds from another budget. If no source of funding is specified, funds will be transferred from the regular department budget.
- E. Surplus funds will be carried over if it is a continuing event. Funds cannot be carried over if it is not a continuing event. Unused funds in an event that does not continue will revert back to the District.

### **IV. Vending Machines at District Offices**

Fund 4990, Miscellaneous Events - External, tracks the revenues and expenses related to vending machines at district offices.

This procedure applies only to vending machines utilized for district offices. Schools should refer to the Internal Accounts manual for information regarding the accounting of vending machines at schools.

#### **A. Purchasing Practices**

Initiating a contract with a vendor that provides vending machines must conform to the Vending Machine Service Agreement as well as the purchasing practices established in Business Practice Bulletin P-100, Purchasing Policies. Multiple departments in one location must coordinate the implementation of this policy.

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## **IV. Vending Machines at District Offices (continued)**

### **B. Vending Machine Services**

The only vending machine service plan that can be contracted is a “full service” by the vendor plan, whereby the vendor will fill the machine(s) and remove the collections. The vendor pays the department a share of the accumulated profits in accordance with the contract agreement.

#### **1. Local selection of vending machine vendor**

- a. A standard Vending Machine/Service Agreement is to be used by all district offices when contracting for vending machine services. Print a copy of the “Vending Machine Service Agreement” from the Supply Management & Logistics website @ <http://web/purchasing1>, go to “Site Navigation”, under “Resources” click vending machines. A suggested list of vending machine vendors is included when you print the “Vending Machine Service Agreement”. This list may be used to negotiate your Vending Machine Agreement(s) for each school year.
- b. The wording of this contract cannot be altered, amended or deleted by either party.
- c. This Agreement is only valid for one fiscal year. A new Agreement must be executed for each school year.
- d. Once the Vending Machine/Service Agreement has been completed, make a duplicate original. Both parties will execute both originals and each party will retain one original for their records. Send a copy of the completely executed original to the Supply Management & Logistics Department.

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## **IV. Vending Machines at District Offices (continued)**

### C. Rules

1. Vending machine profits created by and for the benefit of the Food and Nutrition Services Program shall be included in the annual budget of the Food and Nutrition Service Program.
2. All sites housing vending machines must establish a representative committee of employees at the site to determine how profits from the vending machines will be utilized for the benefits of such employees.
3. Unspent funds will carry over into the next fiscal year.

### D. Accounting for Revenues and Expenses

1. A budget will be established as monies are remitted to the Treasury Department. There will not be an estimated budget.
2. Profits from vending machines will be submitted to the Treasury Department, along with the Remittance Transmittal (Exhibit 3).

The Remittance Transmittal must include:

- a. Department name and cost center
- b. The processing month
- c. An amount posted aligned with the appropriate account coding.
- d. The appropriate authorization in the signature block including prepared by, approved by, date, check number and check date.

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## **IV. Vending Machines at District Offices (continued)**

### **E. Accessing the Funds**

1. Signature cards must be submitted in accordance with Business Practice Bulletin A-446 before funds can be disbursed from this account.
2. Funds will be accessed by submitting a check request to the Accounts Payable Department, entering a requisition, or through the petty cash fund. Code the check request, petty cash voucher or requisition to the following account:

**Fund: 4990 Functional Area: 9101677010000000**

3. Payments or commitments/encumbrances cannot be requested which would otherwise result in a negative balance to the account.

## **V. Account Coding and Reporting**

Any errors in coding will be corrected using a "**Request for Journal Entry-Fund 4920 and Fund 4990**" form (Exhibit 4) as is currently done for operating budgets. Make a copy of the appropriate form and report (BI or KSB1), highlighting the error, attach it to the form and forward this paperwork to the Financial Reporting Department. The BI and KSB1 reports revenues and expenses incurred in Fund 4920 and Fund 4990.

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**THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA  
SPECIAL DISTRICT WIDE EVENTS  
PROPOSED EVENT NARRATIVE**

**EVENT**

**DATE**

\_\_\_\_\_  
Sponsoring Location Number

\_\_\_\_\_  
Sponsoring Location Name

\_\_\_\_\_  
Phone Number

\_\_\_\_\_  
Contact Person/Title

**Narrative:**

Explain the nature of the proposed event and the benefits to the District. In addition, please list any outside sponsors, if applicable.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**Approval:**

Approval of this event by the undersigned sponsor and Deputy/Area/Associate Superintendent guarantees that any deficits that may occur will be absorbed.

\_\_\_\_\_  
Date

\_\_\_\_\_  
Sponsoring Department

\_\_\_\_\_  
Date

\_\_\_\_\_  
Deputy/Area/Associate Superintendent

**For District Use Only**

Assigned Internal Account Number (if new event) \_\_\_\_\_

**THE SCHOOL BOARD OF BROWARD COUNTY, FL  
SPECIAL DISTRICT WIDE EVENTS  
PROPOSED EVENT BUDGET REVENUE**

**EVENT**

**DATE**

**Estimated Revenues:**

**Fund 4920:**

Registration Fees – Internal (Fund 4920) \$ \_\_\_\_\_

Other Revenue – Internal (Fund 4920) \_\_\_\_\_

Total Estimated Revenues (Fund 4920) \_\_\_\_\_

**Fund 4990:**

Registration Fees – External (Fund 4990) \$ \_\_\_\_\_

Other Revenue – External (Fund 4990) \_\_\_\_\_

Total Estimated Revenues (Fund 4990) \_\_\_\_\_



**THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA  
SPECIAL DISTRICT WIDE EVENTS  
PROPOSED EVENT BUDGET EXPENSES**

<b>EVENT</b>		<b>DATE</b>	
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Fund 4920                      Functional Area 9101000000000000                      Internal Order \_\_\_\_\_

**Purchased Services:**

53120000	Consultant & Professional/Technical	\$	
53620000	Equipment Rental (including car rental)		
53710000	Postage & Freight		
53950000	Printing (purchased in-house of outside)		
53990000	Other Purchased Services		

Total Purchased Services: \_\_\_\_\_

**Materials & Supplies:**

55110000	Supplies	\$	
55210000	Instructional Materials		
_____	_____		
_____	_____		

Total Materials & Supplies: \_\_\_\_\_

**Capital Outlay:**

56220000	Audio Visual \$749.99 or less	\$	
56920000	Computer Software \$749.99 or less		
_____	_____		
_____	_____		

Total Capital Outlay: \_\_\_\_\_

**Other Expenses:**

57330000	Professional Dues & Registration Fees	\$	
_____	_____		
_____	_____		

Total Other Expenses: \_\_\_\_\_

**Total Estimated Expenses:** \_\_\_\_\_

**Total Fund 4920 Estimated Revenue (see page 2):** \_\_\_\_\_

**Surplus/(Deficit):** \_\_\_\_\_

Transfer to fund deficit (specify source): \_\_\_\_\_

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**THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA  
SPECIAL DISTRICT WIDE EVENTS  
PROPOSED EVENT BUDGET EXPENSES**

<b>EVENT</b>		<b>DATE</b>	
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Fund 4990      Functional Area 9101000000000000      Internal Order \_\_\_\_\_

**Purchased Services:**

53120000	Consultant & Professional/Technical	\$	
53620000	Equipment Rental (including car rental)		
53710000	Postage & Freight		
53950000	Printing (purchased in-house of outside)		
53990000	Other Purchased Services		

Total Purchased Services: \_\_\_\_\_

**Materials & Supplies:**

55110000	Supplies	\$	
55210000	Instructional Materials		
_____	_____		
_____	_____		

Total Materials & Supplies: \_\_\_\_\_

**Capital Outlay:**

56220000	Audio Visual \$749.99 or less	\$	
56920000	Computer Software \$749.99 or less		
_____	_____		
_____	_____		

Total Capital Outlay: \_\_\_\_\_

**Other Expenses:**

57330000	Professional Dues & Registration Fees	\$	
_____	_____		
_____	_____		

Total Other Expenses: \_\_\_\_\_

**Total Estimated Expenses:** \_\_\_\_\_

**Total Fund 4920 Estimated Revenue (see page 2):** \_\_\_\_\_

**Surplus/(Deficit):** \_\_\_\_\_

Transfer to fund deficit (specify source): \_\_\_\_\_

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**THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA  
SPECIAL DISTRICT WIDE EVENTS  
PROPOSED EVENT INSTRUCTIONS**

**Proposed Event Narrative (page 1)**

Enter the name of the proposed event, the date the form is completed, the sponsoring location name and number, the contact person, and their phone number. The narrative should include a description of the proposed event, as well as any benefits to the District. In addition, all outside sponsors and donors shall be listed, if applicable.

**Proposed Event Budget Revenue (page 2)**

The estimated revenues section includes expected registration fees including both cash and Registration Invoice forms from the schools and departments. Also include any expected revenue and pledges from outside sponsors and donors. You must specify the fund that is to be used.

**Proposed Event Budget Expenses (page 3)**

A separate Proposed Event Budget Expenses form must be filled out for each Fund.

Fill in the amount budgeted by Commitment Item. The Functional Area is always 9101000000000000. If this is a first time event, please leave the Internal Order blank. An Internal Order will be established for this event and you will be notified of the new Internal Order number by the Budget Office.

Total each Commitment Item and fill in the Total Estimated Expenses.

Subtract the Total Estimated Expenses from the Total Estimated Revenue from page 2 to obtain a surplus or deficit. If there is an estimated deficit, please specify the source of funding that will be used to eliminate the deficit. If there is a deficit and no alternate source of funding is specified, this deficit will be charged to the department's regular operating budget. If there is a surplus, these funds will revert back to the District unless a carryover has been approved.

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The forms must be signed by the sponsoring department as well as their Deputy/Area/Associate Superintendent. The completed Proposed Event Narrative, Proposed Event Budget Revenue, and Proposed Event Budget Expenses forms should then be forwarded to the Budget Office for processing.

**THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA  
REGISTRATION INVOICE FORM**

Registration fees for an event that is sponsored by Broward County Public Schools that are to be paid by a School/Department/Grant budget should use this form. *Event includes a conference, workshop, seminar, etc.*

Name of Event/Event #: \_\_\_\_\_

Date of Event: \_\_\_\_\_

Sponsoring Department/Location #: \_\_\_\_\_

Cost per Attendee: \_\_\_\_\_

Names and Personnel #s of those attending the event:  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

No. of Participants \_\_\_\_\_ x Cost of Event \_\_\_\_\_ = Registration Fee \_\_\_\_\_

**TO BE COMPLETED BY THE SCHOOL/DEPARTMENT:**  
 To CHARGE the location's budget, DEBIT (-) the following expenditure account:

Fund	Funds Center	Funded Program	Functional Area	Commitment Item	Amount

Prepared by: \_\_\_\_\_ Phone: \_\_\_\_\_ Loc Name \_\_\_\_\_

Approved by: \_\_\_\_\_

**TO BE COMPLETED BY SPONSORING DEPARTMENT:**  
 To CREDIT the department budget providing the event, CREDIT (+) the following expenditure account:

Fund	Funds Center	Funded Program	Functional Area	Commitment Item	Amount

Prepared by: \_\_\_\_\_ Phone: \_\_\_\_\_ Loc Name \_\_\_\_\_

Approved by: \_\_\_\_\_

**School Board of Broward County, Florida  
TREASURER'S OFFICE  
REMITTANCE TRANSMITTAL**

School/Department Name	Cost Center (10)	Bus Area (4)	For the month ending

Description	Fund (4)	G/L Account (8)	WBS Element (14)	Grant # (14)	Functional Area (16)	Internal Order (10)	Amount
<b>Payments on School Internal Accounts</b> <i>(Attach a copy of KSB1 Report for Fund 8920)</i>		<b>Type in Check #</b>					
Internal Accts - Other	8920	4 3495 600			1142000000000000		
Internal Accts - Salary	8920	4 3495 601			1142000000000000		
Internal Accts - Fringe Benefits	8920	4 3495 602			1142000000000000		
Internal Accts - Athletics	8920	4 3495 650			1142000000000000		
<b>Sales and Use tax (enter total from worksheet)</b>							
After Care Operational Fees	1000	2 2260 100					
Commercial Food Program	1000	4 3473 106					
Dual Enrollment	1000	4 3490 300					
Facilities Rental - Lockhart Stadium	1000	4 3490 800					
Facilities Rental - Other (including Custodial Salaries)	1000	4 3425 200					
Facilities Rental - Utilities	1000	4 3425 100					
Facilities Rental - Utilities	1000	4 3425 101					
Industrial Training	1000	4 3495 101					
Lost & Damaged Textbooks	1000	4 3498 100					
Sales & Services Fees	1000	4 3495 102					
Student Activity Fees	1000	4 3495 105					
Student Testing Fees - Other Than GED	1000	4 3469 200					
Unofficial Telephone Calls	1000	4 3490 800					
BECON - Dubbing	1020	4 3490 842					
BECON - Print Graphics	1020	4 3490 843					
BECON - Production	1020	4 3490 846					
BECON - School Services/Installation	1020	4 3490 845					
BECON - School Services/Repairs	1020	4 3490 848					
Vending Machine	4990	4 3490 835					
Premium Revenues (Health Occupational Insurance)	7120	4 3484 101					
<b>Miscellaneous Revenue (type in description below)</b>	Click on Cell, then Arrow & Select Fund						Click on Cell, then Arrow & Select Internal Order (if Applicable)
		4 3490 840					
		4 3490 840					
		4 3490 840					
		4 3490 840					
<b>Other (type in description below)</b>							

<b>***For Treasury Use Only***</b>	Clearing Account	5000	1 1111 105					<b>Total</b>	<b>\$0.00</b>
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Prepared By (Print Name):	Title:	Signature:	Date:	Telephone:
Approved By (Print Name):	Title:	Signature:	Date:	

# JOURNAL ENTRY

Document Date									Document Number		
Posting Date									Date Entered		
Doc. Header Txt (25)									Document Balance	0	
	GL Account (8)	D/C*	Amount	Description/Text (50)	BA (4)	Cost Center (10)	Order (10)	WBS Element (14)	Fund (4)	Grant (14)	Functional Area (16)
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\* D=Debit (S), C=Credit (H)  
 ( )= The number inside the parenthesis represents the length of the field

Provide any additional remarks:	Prepared by (print)		Approved by (print)	
	Prepared by (signature)		Approved by (signature)	
	School/ Department		Telephone	
	Date		Date	