

INTERNAL AUDIT REPORT

Summary of Internal Funds Audits



To be presented to the:

Audit Committee on

June 22, 2023

By

The Office of the Chief Auditor

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THE OFFICE OF THE CHIEF AUDITOR
FISCAL YEARS 2021 - 2022 SUMMARY OF INTERNAL AUDIT REPORTS WITH EXCEPTIONS

<u>School and Region</u>	<u>Audit Committee Report Date</u>	<u>Region</u>	<u>FY 2021 Bookkeepers</u>	<u>FY 2021 Audit Exceptions</u>	<u>FY 2022 Bookkeepers</u>	<u>FY 2022 Audit Exceptions</u>	<u>Audit Exceptions</u>	<u>Standard Practice Bulletins</u>
Boyd Anderson High School	4/18/2023	Central	BSC	Exception	BSC	None	Negative Account Balance	I -203
J.P. Taravella High School	4/18/2023	North	Non-BSC	Exception	Non-BSC	None	Negative Account Balance	I-203
McNicol Middle School	4/18/2023	South	BSC	Exceptions	BSC	Exceptions	Negative Account Balance, Expenditures, Late Deposits	I-203, I-303, I-305, I-317, I-402
Northeast High School	4/18/2023	North	BSC	Exception	BSC	None	Negative Account Balance	I-203
Panther Run Elementary School	4/18/2023	South	Non-BSC	None	Non-BSC	Exceptions	Deficits in Class Accounts	I-203, I-305, I-310
Parkway Middle School	4/18/2023	Central	BSC	None	Non-BSC	Exceptions	Bank Reconciliation Reports, Receipting and Depositing Procedures, Late Remittances, Pre-Numbered Tickets, Stale-Dated Checks, Financial Reporting	I-306, I-302, I-317
Stranahan High School	4/18/2023	Central	BSC	Exceptions	BSC	Exceptions	Negative Account Balance, Late Remittances, Documentation	I-203, I-302, I-303, I-305
Castle Hill Elementary School	5/18/2023	Central	BSC	Exception	BSC	Exception	Missing Pre-Numbered Receipt Documents, Inappropriate Use of Student Activities Funds	I-302, I-305, I-309, I-311
Charles Drew Elementary School	5/18/2023	North	Non-BSC	None	BSC	Exception	Missing Pre-Numbered Receipt Documents	I-302, I-404
Margate Elementary School	5/18/2023	North	Non-BSC	Exception	Non-BSC	Exception	Missing Funds, Late Deposits, Bank Reconciliation Reports, Financial Reports, Disbursements	I-302, I-303, I-305, I-306, I-402, I-454
Norcrest Elementary School	5/18/2023	North	BSC	None	BSC	Exception	Deposits In Transit	I-303
North Fork Elementary School	5/18/2023	Central	BSC	Exception	BSC	Exception	Missing Pre-Numbered Receipt Documents	I-302, I-404
Royal Palm Elementary School	5/18/2023	Central	BSC	None	BSC	Exception	Negative Account Balance	I-203
Walker Elementary School	5/18/2023	Central	BSC	Exception	BSC	Exception	Disbursements, Inappropriate Use of Student Activities Funds	I-101, I-205, I-305, I-313
Wilton Manors Elementary School	5/18/2023	Central	BSC	None	BSC	Exception	Missing Pre-Numbered Receipt Documents, Errant Deposits	I-302, I-404, I-303

THE OFFICE OF THE CHIEF AUDITOR

FY 2016-2022 BSC or Non-BSC Bookkeeper Employed and Audit Exceptions by Fiscal Year

School and Region	Audit Committee	Region	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022
	Report Date		Bookkeepers	Audit Exceptions	Bookkeepers	Audit Exceptions	Bookkeepers	Audit Exceptions	Bookkeepers	Audit Exceptions	Bookkeepers	Audit Exceptions	Bookkeepers	Audit Exceptions	Bookkeepers	Audit Exceptions
Everglades High School	9/8/2023	South	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
Falcon Cove Middle School	9/8/2023	South	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
Glades Middle School	9/8/2023	South	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
North Lauderdale Elementary School	9/8/2023	North	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
Olsen Middle School	9/8/2023	South	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
Pompano Beach High School	9/8/2023	North	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	Exception	Non-BSC	Exception	Non-BSC	None	Non-BSC	None
Seminole Middle School	9/8/2023	Central	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
South Plantation High School	9/8/2023	Central	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
Sunrise Middle School	9/8/2023	Central	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
Tropical Elementary School	9/8/2023	Central	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
Westglades Middle School	9/8/2023	North	BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
Whiddon-Rogers Education Center	9/8/2023	Non-Traditional	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
Winston Park Elementary School	9/8/2023	North	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
Atlantic West Elementary School	10/8/2022	North	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
Bright Horizons Center	10/8/2022	Non-Traditional	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
Cooper City High School	10/8/2022	South	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
Coral Glades High School	10/8/2022	North	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
Coral Springs Elementary School	10/8/2022	North	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
Coral Springs High School	10/8/2022	North	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
Cross Creek School	10/8/2022	Non-Traditional	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
Cypress Elementary School	10/8/2022	North	Non-BSC & BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
Floranada Elementary School	10/8/2022	North	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
Forest Glen Middle School	10/8/2022	North	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non- BSC	None
Hallandale High School	10/8/2022	South	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None

THE OFFICE OF THE CHIEF AUDITOR

FY 2016-2022 BSC or Non-BSC Bookkeeper Employed and Audit Exceptions by Fiscal Year

	<u>School and Region</u>	<u>Audit Committee Report Date</u>	<u>Region</u>	<u>FY 2016 Bookkeepers</u>	<u>FY 2016 Audit Exceptions</u>	<u>FY 2017 Bookkeepers</u>	<u>FY 2017 Audit Exceptions</u>	<u>FY 2018 Bookkeepers</u>	<u>FY 2018 Audit Exceptions</u>	<u>FY 2019 Bookkeepers</u>	<u>FY 2019 Audit Exceptions</u>	<u>FY 2020 Bookkeepers</u>	<u>FY 2020 Audit Exceptions</u>	<u>FY 2021 Bookkeepers</u>	<u>FY 2021 Audit Exceptions</u>	<u>FY 2022 Bookkeepers</u>	<u>FY 2022 Audit Exceptions</u>
25	Maplewood Elementary School	10/8/2022	North	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
26	McNab Elementary School	10/8/2022	North	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
27	Monarch High School	10/8/2022	North	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
28	Nova High School	10/8/2022	Central	Non-BSC	None	BSC	None	BSC	None	BSC	None	BSC & Non-BSC	None	Non-BSC	None	Non-BSC & BSC	None
29	Park Ridge Elementary School	10/8/2022	North	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
30	Quiet Waters Elementary School	10/8/2022	North	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
31	Sawgrass Springs Middle School	10/8/2022	North	BSC & Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC & BSC	None
32	Sheridan Technical College	10/8/2022	Non-Traditional	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
33	South Broward High School	10/8/2022	South	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC & BSC	None	BSC	None	BSC	None
34	Atlantic Technical College	11/17/2022	Non-Traditional	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
35	Broward Virtual School	11/17/2022	Non-Traditional	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
36	Central Park Elementary School	11/17/2022	Central	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
37	Charles W. Flanagan High School	11/17/2022	South	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
38	Community Schools South	11/17/2022	Non-Traditional	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
39	Cypress Bay High School	11/17/2022	South	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
40	Hollywood Hills High School	11/17/2022	South	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
41	James S. Rickards Middle School	11/17/2022	North	Non-BSC	None	Non-BSC	None	Non-BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
42	Marjory Stoneman Douglas High School	11/17/2022	North	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
43	McArthur High School	11/17/2022	South	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non- BSC	None
44	McFatter Technical College	11/17/2022	Non-Traditional	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
45	Miramar High School	11/17/2022	South	Non-BSC	None	BSC	None	BSC	None	BSC	None	BSC	<u>Exception</u>	BSC	None	BSC	None
46	West Broward High School	11/17/2022	South	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
47	Apollo Middle School	1/26/2023	South	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
48	Attucks Middle School	1/26/2023	South	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None

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	<u>School and Region</u>	<u>Audit Committee Report Date</u>	<u>Region</u>	FY 2016		FY 2017		FY 2018		FY 2019		FY 2020		FY 2021		FY 2022	
				<u>FY 2016 Bookkeepers</u>	<u>FY 2016 Audit Exceptions</u>	<u>FY 2017 Bookkeepers</u>	<u>FY 2017 Audit Exceptions</u>	<u>FY 2018 Bookkeepers</u>	<u>FY 2018 Audit Exceptions</u>	<u>FY 2019 Bookkeepers</u>	<u>FY 2019 Audit Exceptions</u>	<u>FY 2020 Bookkeepers</u>	<u>FY 2020 Audit Exceptions</u>	<u>FY 2021 Bookkeepers</u>	<u>FY 2021 Audit Exceptions</u>	<u>FY 2022 Bookkeepers</u>	<u>FY 2022 Audit Exceptions</u>
49	Bayview Elementary School	1/26/2023	Central	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
50	Beachside Montessori Village PK-8	1/26/2023	South	Non-BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
51	Blanche Ely High School	1/26/2023	North	Non-BSC	Exception	Non-BSC	Exception	Non-BSC	Exception	BSC	Exception	BSC	Exception	BSC	None	BSC	None
52	Community Schools North	1/26/2023	Non-Traditional	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
53	Coral Park Elementary School	1/26/2023	North	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
54	Coral Springs Middle School	1/26/2023	North	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
55	Country Isles Elementary School	1/26/2023	South	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
56	Davie Elementary School	1/26/2023	South	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
57	Deerfield Beach High School	1/26/2023	North	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
58	Deerfield Beach Middle School	1/26/2023	North	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
59	Deerfield Park Elementary School	1/26/2023	North	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
60	Discovery Elementary School	1/26/2023	Central	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
61	Driftwood Middle School	1/26/2023	South	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC & BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
62	Embassy Creek Elementary School	1/26/2023	South	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
63	Everglades Elementary School	1/26/2023	South	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
64	Flamingo Elementary School	1/26/2023	Central	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	BSC	None	BSC	None
65	Fort Lauderdale High School	1/26/2023	Central	BSC	None	BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
66	Gator Run Elementary School	1/26/2023	South	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
67	Griffin Elementary School	1/26/2023	South	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
68	Heron Heights Elementary School	1/26/2023	North	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non- BSC	None
69	Hollywood Central Elementary School	1/26/2023	South	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
70	Indian Ridge Middle School	1/26/2023	Central	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
71	Liberty Elementary School	1/26/2023	North	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	BSC	None	BSC	None	BSC	None
72	Meadowbrook Elementary School	1/26/2023	Central	BSC	None	BSC	None	BSC	None	BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None

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FY 2016-2022 BSC or Non-BSC Bookkeeper Employed and Audit Exceptions by Fiscal Year

	Audit Committee			FY 2016		FY 2017		FY 2018		FY 2019		FY 2020		FY 2021		FY 2022	
	School and Region	Report Date	Region	FY 2016 Bookkeepers	FY 2016 Audit Exceptions	FY 2017 Bookkeepers	FY 2017 Audit Exceptions	FY 2018 Bookkeepers	FY 2018 Audit Exceptions	FY 2019 Bookkeepers	FY 2019 Audit Exceptions	FY 2020 Bookkeepers	FY 2020 Audit Exceptions	FY 2021 Bookkeepers	FY 2021 Audit Exceptions	FY 2022 Bookkeepers	FY 2022 Audit Exceptions
73	Millennium 6-12 Collegiate Academy	1/26/2023	North	Non-BSC	None	Non-BSC & BSC	Exception	BSC	Exception	BSC	None	BSC	None	BSC	None	BSC	None
74	Morrow Elementary School	1/26/2023	North	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
75	New Renaissance Middle School	1/26/2023	South	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
76	Nob Hill Elementary School	1/26/2023	Central	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
77	Nova Eisenhower Elementary School	1/26/2023	Central	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
78	Oakridge Elementary School	1/26/2023	South	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
79	Park Trails Elementary School	1/26/2023	North	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
80	Pembroke Lakes Elementary School	1/26/2023	South	BSC	None	BSC	None	BSC	None	BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
81	Pioneer Middle School	1/26/2023	South	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
82	Piper High School	1/26/2023	Central	Non-BSC	None	Non-BSC	None	Non-BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
83	Plantation High School	1/26/2023	Central	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	Exception	Non-BSC	Exception	Non-BSC	None	Non-BSC	None
84	Ramblewood Middle School	1/26/2023	North	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
85	Riverland Elementary School	1/26/2023	Central	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
86	Silver Ridge Elementary School	1/26/2023	Central	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
87	Silver Trail Middle School	1/26/2023	South	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
88	Tamarac Elementary School	1/26/2023	North	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
89	Tequesta Trace Middle School	1/26/2023	South	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
90	The Quest Center	1/26/2023	Non-Traditional	Non-BSC	None	Non-BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
91	Western High School	1/26/2023	Central	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
92	Westwood Heights Elementary School	1/26/2023	Central	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
93	Whispering Pines Center	1/26/2023	Non-Traditional	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
94	Banyan Elementary School	3/2/2023	Central	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
95	Challenger Elementary School	3/2/2023	North	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	Non-BSC	None	Non-BSC	None
96	Chapel Trail Elementary School	3/2/2023	South	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None

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FY 2016-2022 BSC or Non-BSC Bookkeeper Employed and Audit Exceptions by Fiscal Year

	<u>Audit Committee</u>		FY 2016		FY 2017		FY 2018		FY 2019		FY 2020		FY 2021		FY 2022		
	<u>School and Region</u>	<u>Report Date</u>	<u>Region</u>	<u>FY 2016 Bookkeepers</u>	<u>Audit Exceptions</u>	<u>FY 2017 Bookkeepers</u>	<u>Audit Exceptions</u>	<u>FY 2018 Bookkeepers</u>	<u>Audit Exceptions</u>	<u>FY 2019 Bookkeepers</u>	<u>Audit Exceptions</u>	<u>FY 2020 Bookkeepers</u>	<u>Audit Exceptions</u>	<u>FY 2021 Bookkeepers</u>	<u>Audit Exceptions</u>	<u>FY 2022 Bookkeepers</u>	<u>Audit Exceptions</u>
97	Coconut Creek Elementary School	3/2/2023	North	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
98	Coconut Creek High School	3/2/2023	North	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
99	Coconut Palm Elementary School	3/2/2023	South	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
100	Colbert Elementary School	3/2/2023	South	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
101	Cooper City Elementary School	3/2/2023	South	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
102	Dolphin Bay Elementary School	3/2/2023	South	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
103	Driftwood Elementary School	3/2/2023	South	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
104	Eagle Ridge Elementary School	3/2/2023	North	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
105	Endeavour Primary Learning Center	3/2/2023	Central	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
106	Fairway Elementary School	3/2/2023	South	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
107	Fox Trail Elementary School	3/2/2023	Central	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
108	Gulfstream Academy of Hallandale Beach	3/2/2023	South	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
109	Hawkes Bluff Elementary School	3/2/2023	South	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	Non-BSC	None	Non-BSC	None
110	Henry D. Perry Education Center	3/2/2023	Non-Traditional	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
111	Hollywood Park Elementary School	3/2/2023	South	Non-BSC	None	Non-BSC/BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
112	Horizon Elementary School	3/2/2023	Central	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
113	Larkdale Elementary School	3/2/2023	Central	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
114	Lauderhill 6-12 STEM-MED Magnet School	3/2/2023	Central	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
115	Lauderhill Paul Turner Elementary School	3/2/2023	Central	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
116	Lyons Creek Middle School	3/2/2023	North	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
117	Margate Middle School	3/2/2023	North	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
118	New River Middle School	3/2/2023	Central	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
119	Nova Middle School	3/2/2023	Central	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
120	Oakland Park Elementary School	3/2/2023	North	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None

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	<u>School and Region</u>	<u>Audit Committee Report Date</u>	<u>Region</u>	<u>FY 2016 Bookkeepers</u>	<u>FY 2016 Audit Exceptions</u>	<u>FY 2017 Bookkeepers</u>	<u>FY 2017 Audit Exceptions</u>	<u>FY 2018 Bookkeepers</u>	<u>FY 2018 Audit Exceptions</u>	<u>FY 2019 Bookkeepers</u>	<u>FY 2019 Audit Exceptions</u>	<u>FY 2020 Bookkeepers</u>	<u>FY 2020 Audit Exceptions</u>	<u>FY 2021 Bookkeepers</u>	<u>FY 2021 Audit Exceptions</u>	<u>FY 2022 Bookkeepers</u>	<u>FY 2022 Audit Exceptions</u>
121	Palm Cove Elementary School	3/2/2023	South	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
122	Park Lakes Elementary School	3/2/2023	Central	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
123	Park Springs Elementary School	3/2/2023	North	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
124	Parkside Elementary School	3/2/2023	North	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
125	Peters Elementary School	3/2/2023	Central	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
126	Pines Lakes Elementary School	3/2/2023	South	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
127	Pines Middle School	3/2/2023	South	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
128	Pinewood Elementary School	3/2/2023	North	Non-BSC	None	Non-BSC	None	Non-BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
129	Plantation Middle School	3/2/2023	Central	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
130	Ramblewood Elementary School	3/2/2023	North	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
131	Riverglades Elementary School	3/2/2023	North	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
132	Riverside Elementary School	3/2/2023	North	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
133	Rock Island Elementary School	3/2/2023	Central	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
134	Sandpiper Elementary School	3/2/2023	Central	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
135	Sawgrass Elementary School	3/2/2023	Central	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
136	Seagull Alternative High School	3/2/2023	Non-Traditional	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	BSC	None	BSC	None	Non-BSC	None
137	Sheridan Hills Elementary School	3/2/2023	South	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
138	Sheridan Park Elementary School	3/2/2023	South	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
139	Silver Lakes Elementary School	3/2/2023	South	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
140	Silver Palms Elementary School	3/2/2023	South	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
141	Stirling Elementary School	3/2/2023	South	Non-BSC	None	Non-BSC/BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
142	Sunset Lakes Elementary School	3/2/2023	South	Non-BSC/BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
143	Sunshine Elementary School	3/2/2023	South	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
144	Tedder Elementary School	3/2/2023	North	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None

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	<u>School and Region</u>	<u>Report Date</u>	<u>Region</u>	<u>FY 2016 Bookkeepers</u>	<u>Audit Exceptions</u>	<u>FY 2017 Bookkeepers</u>	<u>Audit Exceptions</u>	<u>FY 2018 Bookkeepers</u>	<u>Audit Exceptions</u>	<u>FY 2019 Bookkeepers</u>	<u>Audit Exceptions</u>	<u>FY 2020 Bookkeepers</u>	<u>Audit Exceptions</u>	<u>FY 2021 Bookkeepers</u>	<u>Audit Exceptions</u>	<u>FY 2022 Bookkeepers</u>	<u>Audit Exceptions</u>
145	Tradewinds Elementary School	3/2/2023	North	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
146	Walter C. Young Middle School	3/2/2023	South	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
147	Welleby Elementary School	3/2/2023	Central	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
148	West Hollywood Elementary School	3/2/2023	South	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
149	Westchester Elementary School	3/2/2023	North	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
150	Westpine Middle School	3/2/2023	Central	Non-BSC	None	Non-BSC/BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
151	William Dandy Middle School	3/2/2023	Central	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
152	Bennett Elementary School	4/18/2023	Central	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
153	Boulevard Heights Elementary School	4/18/2023	South	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
154	Boyd Anderson High School	4/18/2023	Central	Non-BSC	None	Non-BSC/BSC	None	BSC	None	BSC	None	BSC	<u>Exception</u>	BSC	Exception	BSC	None
155	Broadview Elementary School	4/18/2023	Central	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
156	Broward Estates Elementary School	4/18/2023	Central	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
157	C. Robert Markham Elementary School	4/18/2023	North	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
158	Collins Elementary School	4/18/2023	South	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
159	Coral Cove Elementary School	4/18/2023	South	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	Non-BSC	None
160	Country Hills Elementary School	4/18/2023	North	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
161	Cypress Run Education Center	4/18/2023	Non-Tradtional	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
162	Dania Elementary School	4/18/2023	South	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
163	Deerfield Beach Elementary School	4/18/2023	North	Non-BSC	None	Non-BSC	None	Non-BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
164	Dillard Elementary School	4/18/2023	Central	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
165	Eagle Point Elementary School	4/18/2023	South	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
166	Harbordale Elementary School	4/18/2023	Central	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	BSC	None
167	Hollywood Hills Elementary School	4/18/2023	South	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
168	Indian Trace Elementary School	4/18/2023	South	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None

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	<u>School and Region</u>	<u>Report Date</u>		<u>FY 2016 Bookkeepers</u>	<u>Audit Exceptions</u>	<u>FY 2017 Bookkeepers</u>	<u>Audit Exceptions</u>	<u>FY 2018 Bookkeepers</u>	<u>Audit Exceptions</u>	<u>FY 2019 Bookkeepers</u>	<u>Audit Exceptions</u>	<u>FY 2020 Bookkeepers</u>	<u>Audit Exceptions</u>	<u>FY 2021 Bookkeepers</u>	<u>Audit Exceptions</u>	<u>FY 2022 Bookkeepers</u>	<u>Audit Exceptions</u>
169	J.P. Taravella High School	4/18/2023	North	Non-BSC	<u>Exception</u>	Non-BSC	None	Non-BSC	None	Non-BSC	<u>Exception</u>	Non-BSC	<u>Exception</u>	Non-BSC	Exception	Non-BSC	None
170	Lakeside Elementary School	4/18/2023	South	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	Non-BSC	None	Non-BSC	None
171	Manatee Bay Elementary School	4/18/2023	South	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
172	Mary M. Bethune Elementary School	4/18/2023	South	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
173	McNicol Middle School	4/18/2023	South	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	Exceptions	BSC	Exceptions
174	Miramar Elementary School	4/18/2023	South	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
175	Mirror Lake Elementary School	4/18/2023	Central	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
176	Northeast High School	4/18/2023	North	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	Exception	BSC	None
177	Nova Blanche Forman Elementary School	4/18/2023	Central	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
178	Orange Brook Elementary School	4/18/2023	Central	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
179	Oriole Elementary School	4/18/2023	Central	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
180	Palmview Elementary School	4/18/2023	North	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
181	Panther Run Elementary School	4/18/2023	South	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	Exceptions
182	Parkway Middle School	4/18/2023	Central	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	Non-BSC	Exceptions
183	Pasadena Lakes Elementary School	4/18/2023	South	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC/BSC	None	Non-BSC	None	BSC/Non-BSC	None
184	Pembroke Pines Elementary School	4/18/2023	South	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
185	Pine Ridge Education Center	4/18/2023	Non-Traditional	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
186	Plantation Park Elementary School	4/18/2023	Central	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
187	Pompano Beach Elementary School	4/18/2023	North	Non-BSC	None	Non-BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
188	Pompano Beach Middle School	4/18/2023	North	Non-BSC	None	BSC	None	BSC	None	BSC	*Exception	BSC	None	BSC	None	BSC	None
189	Sanders Park Elementary School	4/18/2023	North	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
190	Sea Castle Elementary School	4/18/2023	South	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
191	Silver Shores Elementary School	4/18/2023	South	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
192	Stranahan High School	4/18/2023	Central	Non-BSC/BSC	None	BSC	None	BSC	None	BSC	<u>Exceptions</u>	BSC	<u>Exceptions</u>	BSC	Exceptions	BSC	Exceptions

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				<u>Bookkeepers</u>	<u>Audit Exceptions</u>	<u>Bookkeepers</u>	<u>Audit Exceptions</u>	<u>Bookkeepers</u>	<u>Audit Exceptions</u>	<u>Bookkeepers</u>	<u>Audit Exceptions</u>	<u>Bookkeepers</u>	<u>Audit Exceptions</u>	<u>Bookkeepers</u>	<u>Audit Exceptions</u>	<u>Bookkeepers</u>	<u>Audit Exceptions</u>
193	Sunland Park Academy	4/18/2023	Central	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
194	The College Academy at Broward College	4/18/2023	Non-Traditional	Non-BSC	None	Non-BSC	None	Non-BSC	None	BSC	None	BSC	None	Non-BSC	None	Non-BSC	None
195	Watkins Elementary	4/18/2023	South	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
196	Wingate Oaks Center	4/18/2023	Non-Traditional	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
197	Annabel C. Perry PK-8	5/18/2023	South	Non-BSC	None	Non-BSC/BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
198	Bair Middle School	5/18/2023	Central	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
199	Castle Hill Elementary School	5/18/2023	Central	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	Exception	BSC	Exception
200	Charles Drew Elementary School	5/18/2023	North	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	BSC	Exception
201	Cresthaven Elementary School	5/18/2023	North	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
202	Croissant Park Elementary School	5/18/2023	Central	BSC	None	BSC	None	BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
203	Crystal Lake Middle	5/18/2023	North	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
204	Dillard 6-12	5/18/2023	Central	Non-BSC/BSC	None	BSC	None	BSC	Exception	BSC	Exception	BSC	Exception	BSC	None	BSC	None
205	Dr. Martin Luther King, Jr. Montessori Acaden	5/18/2023	Central	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
206	Forest Hills Elementary School	5/18/2023	North	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	Non-BSC	None
207	James S. Hunt Elementary School	5/18/2023	North	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	Non-BSC	None	Non-BSC	None
208	Lake Forest Elementary	5/18/2023	South	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
209	Lanier-James Education Center	5/18/2023	Non-Traditional	Non-BSC	None	Non-BSC	None	BSC	None	BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
210	Lauderdale Lakes Middle School	5/18/2023	Central	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
211	Lloyd Estates Elementary School	5/18/2023	North	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
212	Margate Elementary School	5/18/2023	North	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	Exception	Non-BSC	Exception
213	Norcrest Elementary School	5/18/2023	North	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	Exception
214	North Andrews Gardens Elementary School	5/18/2023	North	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
215	North Fork Elementary School	5/18/2023	Central	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	BSC	Exception	BSC	Exception
216	North Side Elementary School	5/18/2023	Central	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None

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	<u>Audit Committee</u>		FY 2016		FY 2017		FY 2018		FY 2019		FY 2020		FY 2021		FY 2022		
	<u>School and Region</u>	<u>Report Date</u>	<u>Region</u>	<u>FY 2016 Bookkeepers</u>	<u>Audit Exceptions</u>	<u>FY 2017 Bookkeepers</u>	<u>Audit Exceptions</u>	<u>FY 2018 Bookkeepers</u>	<u>Audit Exceptions</u>	<u>FY 2019 Bookkeepers</u>	<u>Audit Exceptions</u>	<u>FY 2020 Bookkeepers</u>	<u>Audit Exceptions</u>	<u>FY 2021 Bookkeepers</u>	<u>Audit Exceptions</u>	<u>FY 2022 Bookkeepers</u>	<u>Audit Exceptions</u>
217	Plantation Elementary School	5/18/2023	Central	Non-BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
218	Royal Palm Elementary School	5/18/2023	Central	Non-BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	Exception
219	Silver Lakes Middle School	5/18/2023	North	BSC	None	BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
220	Stephen Foster Elementary School	5/18/2023	Central	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	Non-BSC	None
221	Thurgood Marshall Elementary School	5/18/2023	Central	Non-BSC	None	BSC/Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	BSC	None	BSC	None
222	Village Elementary School	5/18/2023	Central	Non-BSC	None	Non-BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
223	Virginia Shuman Young Montessori	5/18/2023	Central	BSC	None	BSC	None	BSC	None	BSC	None	Non-BSC	None	Non-BSC	None	BSC	None
224	Walker Elementary School	5/18/2023	Central	Non-BSC	None	Non-BSC	None	BSC	None	BSC	None	BSC	None	BSC	Exception	BSC	Exception
225	Wilton Manors Elementary School	5/18/2023	Central	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	Exception

** Dave Thomas Education Center, Athletics & Student Activities Department, and Business Support Center - Internal Funds Audits will be presented in the future due to ongoing fieldwork

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GENERAL POLICY

TOPICS IN BULLETIN:

- I. INTERNAL ACCOUNTS POLICIES
- II. RESPONSIBILITY - PRINCIPAL
- III. RESPONSIBILITY - BOOKKEEPER
- IV. EMPLOYEE RESTRICTIONS
- V. ACCOUNTING FOR STUDENT ACTIVITIES
- VI. INDEPENDENT SCHOOL RELATED ORGANIZATIONS (ISRO)

EXHIBITS REFERENCED:

- 1. HOLD HARMLESS AGREEMENT
- 2. COLLECTION BOX/DEPOSIT BOX NOTICE FOR POSTING
- 3. LETTER OF AGREEMENT

I. INTERNAL ACCOUNTS POLICIES

The responsibility for Internal Fund Accounts is established primarily by State Law. State Board Rules, Section 6A-1.085 specifies in part:

Monies collected and expended within a school shall be used for financing the normal program of school activities not otherwise financed, for providing necessary and proper services and materials for school activities and for other purposes consistent with the school program as established and approved by the school board. Such funds are the responsibility of the school board and it shall be the duty of the school board to see the funds are properly accounted for through use of generally recognized accounting procedures and effectively administered through adherence to internal funds policies of the school board and applicable Florida Statutes and provisions of "Financial and Program Cost Accounting and Reporting for Florida Schools" as incorporated by reference in Rule 6A-1.001, F.A.C. Funds collected in connection with summer program activities, funds derived from school athletic events, gifts, and contributions made by band or athletic booster clubs, civic organizations, parent-teacher organization, and commercial agencies, and all other similar monies, properties, or benefits may be included in internal funds of the school based upon policies adopted by school districts or as provided in "Financial and Program Cost Accounting and Reporting for Florida Schools."

District Internal Accounts policies and procedures are created and serve as a guideline for District schools. These policies and procedures must be utilized when accounting for funds collected during various school activities.

All school activities are approved by and operate under the direct leadership of the School Principal.

Student activities are recognized in State Regulations and School Board Policy as serving the following general purposes:

- A. To promote the education, general welfare, and morale of students.

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I. INTERNAL ACCOUNTS POLICIES (Continued)

- B. To finance the legitimate extra-curricular activities of the student body in order to augment, but not conflict with the educational program provided by the School Board.
- C. The School Board of Broward County has adopted a number of policies and regulations related to internal fund activities. The policies and regulations are:
 - 1. **Policy 1341-** Use of Broward County School Facilities for Non-School Purposes
 - 2. **Policy 3.1** Non-School Funds
 - 3. **Policy 3100-** Annual Financial Audit
 - 4. **Policy 3110-** Investment of Funds
 - 5. **Policy 3320-** Purchasing Policies
 - 6. **Policy 3400-** Per Diem and Travel Expenses for Board Members, Board Employees and Other Authorized Individuals
 - 7. **Policy 3401-** Professional Travel Funds - Internal Accounts
 - 8. **Policy 3411-** Internal Accounts
 - 9. **Policy 5200-** Business Functions Conducted By Student Groups
 - 10. **Policy 5201-** Clubs and Organizations
 - 11. **Policy 5202-** Gifts: Solicitation and Receipt
 - 12. **Policy 5203-** Musical Performances
 - 13. **Policy 5204-** Public Appearances
 - 14. **Policy 5205-** Social Events
 - 15. **Policy 5304-** Insurance - Student Accident and Interscholastic Football Accident
 - 16. **Policy 6200-** General Policy Statement
 - 17. **Policy 6205-** Clubs and Organizations
 - 18. **Policy 6206-** Money Raising Activities
 - 19. **Policy 6207-** Publications
 - 20. **Policy 6301-** Collection of Monies
 - 21. **Policy 6303-** Field Trips
 - 22. **Policy 6308-** Instructional and Classroom Materials
 - 23. **Policy 6311-** Student Services and Materials
 - 24. **Policy 6.3-** Supply Fees-Expendable Supplies
 - 25. **Policy 6.4-** Supply Fees-Musical Instruments
 - 26. **Policy 6.5-** Instructional Materials
 - 27. **Policy 6.6-** Summer School

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II. RESPONSIBILITY – PRINCIPAL

In School Board Policy 6301, Collection of Monies, the School Board of Broward County has charged the administration (District) with the responsibility for making rules, regulations and procedures for the conduct, operation and maintenance of extra-curricular accounts, and for the safeguarding, accounting and audit of all monies received and derived from school activities.

- A. The Principal of each school **AND** staff are further charged with the responsibility to perform the actual internal accounting functions in accordance with the specific procedures set forth in Standard Practice Bulletins.
- B. The Principal is responsible for making bank deposits if the armored car pickup service is not utilized. **NOTE:** The responsibility for transporting bank deposits may be delegated to another school employee.
- C. School Board Policy 6206 requires the approval of the Principal, for any solicitation of funds from the public including candy sales.
- D. The Principal of the school has the overall responsibility for investigating and approving organizations and their activities, the assignment of sponsors, and the control of all activities in accordance with State Regulations and School Board Policy 5201 and 6205.
- E. State Board Regulations require "A financial report be filed with the Principal's office at the close of each fundraising activity." (Financial Accounting for State and Local School Systems, Chapter 7, Section 3 2.3(e).)
- F. Schools may participate with Independent School Related Organizations (**ISROs**) such as P.T.A. or booster clubs with planning, staging, or conducting of school-related activities. Such activities may be held on or off the school grounds and will usually take the form of fund-raising events such as carnivals, paid entertainment, or food sales. All school-related activities must be approved by the school Principal and be beneficial to students.
 - a) If the school-related activity is sponsored by the school, District procedures shall be followed to provide appropriate accounting for funds and to ensure compliance with District policies.
 - b) If the school-related activity is sponsored by the ISRO, and a share of the proceeds are to be disbursed to the school, a Letter of Agreement (Exhibit 3) must be executed prior to the start of the activity.

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II. RESPONSIBILITY – PRINCIPAL (Continued)

All school related activities that are sponsored by an ISRO must be approved by the school's Principal. This approval must be documented on a Letter of Agreement (Exhibit 3). **All school related activities not noted on a Letter of Agreement, will be considered an activity sponsored by the school.**

All school sponsored activities will be approved by the school Principal or his/her designee on a Project Approval form. (See SPB I-402 and Exhibit) A project approval form may be accessed on the Treasurer's Office website by clicking the following link:

<http://www.broward.k12.fl.us/comptroller/cfo/treasurer/internalacctsforms.html>

- G. The Principal will not allow the school or an ISRO to charge parents a fee for instructional materials, equipment or supplies related to the school program or activities.

III. RESPONSIBILITY - BOOKKEEPER

The bookkeeper will be delegated responsibility for:

- A. Verifying collections, officially receipting, reconciling and preparing bank deposits for funds being collected by staff or sponsors.
- B. Maintaining logs for initial receipting documents (Monies Collection Envelopes, BC-40P Departmental Receipt Books, Pre-numbered Tickets and Facility Rental Contracts.)
- C. Accounting for and safeguarding used and unused initial receipting documents (Monies Collection Envelopes, BC-40P Departmental Receipt Books, Pre-numbered Tickets and Facility Rental Contracts.)
- D. Disbursement of funds in accordance with acceptable accounting procedures set forth in Standard Practice Bulletins.
- E. **Verifying** fundraising financial reports; ticket reports; etc. completed by staff/student collectors.
- F. Preparing and reconciling monthly and year-end financial reports.
- G. Maintaining and retaining audit required records and files.

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IV. EMPLOYEE RESTRICTIONS

- A. The internal funds of the school **MAY NOT**, at any time, be used for any purpose which directly or indirectly represents an accommodation, loan, or credit to a School Board employee; or other persons (including students). This includes cashing personal checks, payment for services or merchandise, or selling postage stamps.
- B. Employees may not make purchases through the school in order to benefit from purchasing privileges such as discounts, sales tax exemption, etc.
- C. There shall be no loans to the Faculty/Sunshine Account from the General Fund or other internal accounts.
- D. School Board Policy 5201 requires each student club or activity have a School Board employee sponsor the club or activity; who will be responsible for training and supervising the students in the conduct of their activity. This assignment will include the responsibility for making certain all monies related to the activity are properly controlled and deposited in the internal funds and all required records and reports are prepared.
- E. School Board employees are **NOT** allowed to collect or handle money for ISRO sponsored activities and, Non-School Board employees are not allowed to handle money of school sponsored activities.

V. ACCOUNTING FOR STUDENT ACTIVITIES

The School Board of Broward County, FL defines student activities as activities that **meet any of the following criteria:**

All activities which are considered "extracurricular" activities or an extension of the school program; all sports, performances by band, orchestra, chorus, drama and other curriculum groups that are trained and directed by regular School Board employees as a part of their employment assignment. **ALL BUSINESS TRANS-ACTIONS RELATED TO THESE EVENTS FOR WHICH STUDENTS MUST BE RELEASED FROM CLASS OR WHERE STUDENTS PERFORM AS A SCHOOL GROUP OR IN THE NAME OF THE SCHOOL ARE ALSO CONSIDERED SCHOOL ACTIVITIES. Funds derived from these activities must be recorded in the schools Internal Accounts and may not be comingled with an Independent Organization's funds.**

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V. ACCOUNTING FOR STUDENT ACTIVITIES (continued)

- A. Schools may participate with Independent School Related Organizations (**ISROs**) such as P.T.A. or booster clubs with planning, staging, or conducting of school-related activities. Such activities may be held on or off the school grounds and will usually take the form of fund-raising events such as carnivals, paid entertainment, or food sales. All school-related activities must be approved by the school Principal and be beneficial to students.
- a) If the school-related activity is sponsored by the school, District procedures shall be followed to provide appropriate accounting for funds and to ensure compliance with District policies.
 - b) If the school-related activity is sponsored by the ISRO, and a share of the proceeds are to be disbursed to the school, a Letter of Agreement (Exhibit 3) must be executed prior to the start of the activity.

- B. All school related activities that are sponsored by an ISRO must be approved by the school's Principal. This approval must be documented on a Letter of Agreement (Exhibit 3). **All school related activities not noted on a Letter of Agreement, will be considered an activity sponsored by the school.**

All school sponsored activities will be approved by the school Principal on a Project Approval form. (See SPB I-402 and Exhibit) A project approval form may be accessed on the Treasurer's Office website by clicking the following link:

<http://www.broward.k12.fl.us/comptroller/cfo/treasurer/internalacctsforms.html>

- C. All monies collected or disbursed by school personnel within a school, in connection with the school program, for the benefit of that school, a class, club, department, employee or student shall be recorded in the school's internal funds. **Credit cards may be accepted in the collection of funds.**
- D. **All funds generated from a school-run profit making business operating on a continuous basis on school grounds must be deposited in the school's internal accounts.** Independent School Related Organizations may run continuous merchandising activities, such as a bookstore or concession stand, on school campuses. These ISRO activities must be approved by the school's Principal. The funds generated from an ISRO-run business must be deposited in the ISRO's checking account.

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V. ACCOUNTING FOR STUDENT ACTIVITIES (Continued)

- E. Field trips are a school sponsored activity and therefore must not be handled by an Independent School Related Organization. Funds collected for field trips must be accounted for in the school's internal accounts.

School sponsored student field trips which are organized and conducted through the school. The school must make payments to vendors for all trip expenses. Separate vendor payments must not be generated by an Independent Organization for school sponsored trip expenses. Funds may be donated to the school to pay the expenses, but the entire field trip must be coordinated, paid and documented by the school.

VI. INDEPENDENT SCHOOL RELATED ORGANIZATIONS (ISROs)

Independent School Related Organizations are organizations formed for the purpose of promoting the welfare of a school and its students.

Independent School Related Organizations are comprised of groups such as PTA, PTO, PTSO, PTSA, Athletic Booster clubs, Band Patron groups, etc. These groups handle their finances outside the school and make gifts or donations to the school as they elect and as noted in writing to the school's Principal.

To avoid violations of School Board Policy, activities sponsored by Independent School Related Organizations should be conducted in such a way that they are clearly distinguished from student activities as defined in item V above.

These organizations:

- 1) **May maintain a secured Drop/Collection/Deposit Box on a school's campus.** The Principal will have an officer of the organization sign a Hold Harmless Agreement (EXHIBIT 1). This form will release the School Board of any liability associated with missing or stolen funds from the Drop Box. The organization will also complete a Collection Box/Deposit Box Notice (EXHIBIT2) which will be posted on/near the drop box. It is recommended that an ISRO representative be present on collection days.

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VI. INDEPENDENT SCHOOL RELATED ORGANIZATIONS (Continued)

- 2) Are financially independent and keep a separate bank account and accounting records.
- 3) Must file for their own tax I.D. number
- 4) May file for their own tax-exempt status, if they choose.
- 5) Must conduct activities separate from school sponsored activities.
- 6) Have a membership which may consist of faculty and other school staff.
- 7) Must **not** have faculty and other school staff that are co-signers on the organizations bank account and must not sign any form of agreement on behalf of the organization.
- 8) Must **not** have faculty and other school staff involved in the handling of money of the Independent School Related Organization.
- 9) Should make monetary donations **or** may donate merchandise, equipment, or other items. Regardless of the form of donation, the donation must be accompanied by a donation letter specifying the intended use of the donated funds or merchandise.
- 10) May **not** use school credit card terminals for Independent School Related Organization fundraisers.
- 11) Must reflect the organization's name on all programs, flyers, or other promotional material for activities sponsored by the organization. These items may be taken home by students.

All public announcements, programs, tickets, etc., should clearly designate the activity as an activity of the independent organization. Examples of independent school related activities would include the following:

- A. Carnivals, barbecues, dinners and similar activities conducted entirely by the outside organization, and **NOT** involving any employee in the handling of funds.
- B. Benefit shows or performances by non-school groups, such as college or professional music groups, when arrangements are made by the outside organization and **NOT** involving any employee or students in the handling of funds.

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VI. INDEPENDENT SCHOOL RELATED ORGANIZATIONS (Continued)

- C. Merchandising services such as a school store handled by PTA, when the PTA orders all merchandise in its name, completely operates the sales activity, and handles the receipts and disbursements of money **WITHOUT** involving School Board employees.
- D. Sales approved by the Principal of any other merchandise by outside parent or civic groups which do **NOT** involve School Board employees in the handling of the merchandise or sale proceeds.

Independent School Related Organizations **MAY NOT**:

- 1. Make separate payments to vendors for school sponsored trip expenses. Funds may be donated to the school to pay the expenses, but the entire field trip must be coordinated, paid and documented by the school.
- 2. Charge parents a fee for instructional materials, equipment or supplies related to the school program or activities.

Independent School Related Organizations can make monetary donations **or** may donate merchandise, equipment, or other items to schools. Regardless of the form of donation, the donation must be accompanied by a donation letter specifying the intended use of the donated funds or merchandise.

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CLASSES, CLUBS AND DEPARTMENTS

TOPICS IN BULLETIN:

- I. GENERAL INFORMATION
- II. CLASSES
- III. CLUBS
- IV. DEPARTMENTS

EXHIBITS REFERENCED:

- 1. Disbursement/Transfer Authorization Organization Minutes Form
- 2. Monies Collection Envelope
- 3. BC-40P Departmental Receipt
- 4. Expense Reimbursement/Payment Request

I. GENERAL INFORMATION

All transactions associated with the activities of classes, clubs and departments will be recorded separately in previously established fund categories:

- o **Fund Accounts CLASSES**
- o **Fund Accounts CLUBS**
- o **Fund Accounts DEPARTMENTS**

- A. School Board Policy 5201 requires all groups represented in these Fund Accounts have a faculty member acting in an advisory and supervisory capacity.
- B. Since all the accounts in these fund categories are maintained for the various groups and organizations as a co-owned account, documentation for all expenditures must include the authorization of a student treasurer and/or faculty sponsor and the completion of an Organization Minutes form (EXHIBIT 1). Bylaws must be available from the class/club for audit purposes and minutes must be attached to every Expense Reimbursement/Payment Request Form (EXHIBIT 4). Minutes are **not** required for dues, field trips or fundraiser purchases.

Expenditures may not exceed the available balance in the account unless purchasing fundraising items (and this should be done with caution).

- C. Account numbers are maintained in the Internal Accounts Office. Bookkeepers who wish to add accounts **MUST** contact the Internal Accounts Office for an account number.

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I. GENERAL INFORMATION (Continued)

- D.** Fundraising activities such as dances requiring the use of tickets or sales of merchandise **MUST** comply with the requirements set forth in Standard Practice Bulletin I - 402 Fundraising Activities and I - 403 Admission Tickets/Ticket Report.

II. CLASSES

The Class fund accounts are established to account for the monies of grade levels within the school. The class accounts are set up by the fiscal year the class (Seniors, eighth graders, fifth graders) leaves the respective school. Additionally, accounts appear in this fund category that are utilized for money collections in center classes such as Auto Mechanics, Cosmetology, etc.

- A.** The monies raised are generally cumulative until the year the class group will be leaving the school. When a class is leaving at year end the group's balance should be zero (0) or a letter should be provided in the case of the Senior Class directing the disbursement of the funds. At Elementary and Middle Schools, the remaining balance will be transferred to Field Trips - General.
- B.** Elementary, Middle School and Special Center class accounts are primarily established to account for field trip collections. (However, it is possible to utilize a specific field trip account if the participants represent a mixed group as opposed to a specific group.)

III. CLUBS

Club accounts represent groups organized for service, social or special interest purposes.

Accounts reflected in this area include:

- o Student Council, SGA
- o Faculty/Sunshine
- o Just Say No
- o Safety Patrol
- o Exchange
- o Exchangettes
- o Tennis Club
- o Panther Flag Corps

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IV. DEPARTMENTS

The Departments Fund Account category was established to account for funds generated within Vocational and school programs such as:

- o Commercial Foods
- o Machine Shop
- o Library
- o Guidance

Collections made within department accounts will follow the same collection procedures as all other fund accounts.

A. LIBRARIES/MEDIA CENTERS

1. The librarian/media specialist is responsible for safeguarding all collections until remitted to the bookkeeper.
2. All collections should follow Standard Practice Bulletin I-302, regardless of the amount collected.
3. **Payments for lost library books must be recorded on a BC-40P departmental receipt (EXHIBIT 3). The receipt MUST reflect the title, call number and barcode number. Library/Media Center collections will be receipted to the Library internal fund account.**
4. **In the case of obligations incurred at other schools, the school that collects the lost book payment will retain the funds.**
5. Expenditures can be for any library/media center related use.

B. GUIDANCE DEPARTMENT

Guidance Department fees for testing of individual students or group testing for **NMSQT** or **PSAT** are to be receipted and deposited in the Guidance internal fund account.

1. The charge for testing should not be in excess of the cost of the test plus the cost of the proctor(s).

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B. GUIDANCE DEPARTMENT (Continued)

2. Any excess funds occurring from the charge for testing and the expenses incurred may be spent for general guidance materials only.

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GENERAL

TOPICS IN BULLETIN:

- I. GENERAL INFORMATION
- II. REVENUES
- III. EXPENDITURES
- IV. TRANSFERS
- V. SCHOOL/BOOK STORES

EXHIBITS REFERENCED:

- 1. Year End Inventory Form
- 2. Statement of Revenue and Expenditures

I. GENERAL INFORMATION

General Fund monies are, according to the Financial and Program Cost Accounting and Reporting for Florida Schools Manual (REDBOOK), to be utilized for the general welfare of the student body. General Fund monies initially are received when a new school is opened and the feeder schools contribute a percentage of the feeder schools' internal funds. In cases when new schools are opened and no feeder school(s) is involved, the Area Superintendent's Office usually provides a start up dollar amount.

II. REVENUES

Revenues for the General Fund are usually obtained from:

- A. Commissions from the sales of pictures (individual, group, I.D., etc.).
- B. Profits and/or commissions from the operation of a school store; food/refreshment sales/vending not accruing to the benefit of any other specified internal fund account.
- C. Non-specified interest earnings on checking and if applicable, non-specified interest earnings on investment accounts.
- D. **UNEARMARKED** donations.

III. EXPENDITURES

As indicated in the opening statement, general fund monies must be expended for the general benefit of the student body.

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III. EXPENDITURES (Continued)

A. APPROPRIATE EXPENDITURES

1. Student awards/trophies/incentives provided **ALL** students have the opportunity to be a part of the incentive/award program.
2. Payment for police/security for school functions not specifically identified as a function of any other internal fund account. **NOTE:** Payment **MAY NOT** be made to an individual. The Police Officer's employing municipality may be paid from internal funds or funds may be remitted to the School Board of Broward County and a Check Request processed.
3. **SCHOOL** membership dues such as **NAESP, NASSP**, etc.
4. Materials and supplies used by the bookkeeper.
5. Purchases for picture/fundraising activities if the profits are revenues for the general fund.
6. Expenditures not specifically chargeable to any other internal fund account (**consult with Internal Accounts' office**).

B. INAPPROPRIATE EXPENDITURES

1. Payment for professional or curricular related travel; professional, technical or consultant services **EXCEPT** when the school's budget funds have been **verified** as being exhausted (Policy 3401).
2. Payment for personal memberships of school personnel.
3. Purchase of chemicals and custodial supplies.
4. Purchase of materials, supplies and postage appropriated for in the school's budgeted funds **EXCEPT** when the school's budget funds have been **verified** as being exhausted or unavailable (REDBOOK - Chapter 7).

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IV. TRANSFERS

A. FROM GENERAL FUND TO ANOTHER INTERNAL FUND ACCOUNT

1. Specifically, in School Board Policy 3411 Rule 9, "Schools are authorized to transfer from the General Fund to field trip accounts an amount not to exceed \$500 per school year." These funds are to cover deficits and/or provide payment for children financially unable to participate in the field trip.
2. Establishment of Hospitality and Promotion/Public Relations accounts as stipulated in School Board Policy 3413 and dollar amount limitations set forth in Standard Practice Bulletin I-311.
3. Clearance of uncollected NSF returned check charge(s); and other deficit fund account balances as covered in the **Year End Closing** memo.
4. Payments to other internal fund accounts for goods or services provided these are acceptable General Fund expenses, such as printing of office forms done by the graphics class.
5. It is generally acceptable for schools to utilize 10 to 15 percent of the General Fund balance to pay for **SCHOOL IMPROVEMENTS**. Funds are to be transferred to a Trust fund specifically established to track school improvement expenditures.

B. TO GENERAL FUND FROM ANOTHER INTERNAL FUND ACCOUNT

1. Inactive account balances per **End of the Year** memo.
2. Hospitality and Promotion/Public Relation account balances at year end per Standard Practice Bulletin I-311.
3. Gross profit from school store operations.

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V. SCHOOL/BOOK STORES

Any school may elect to operate a school or book store to sell essential school supplies, books and other miscellaneous merchandise to students. However, such items **SHALL NOT INCLUDE** any curriculum instructional materials and supplies deemed to be paid by budget monies as listed in School Board Policy 6.3, Rule 1.

The following rules pertain to store operations:

- A.** The responsibility for the control and operation of a school-run store must be assigned to a School Board employee but not the school bookkeeper. Students used in operating the store must be properly trained and supervised by the employee store operator.
- B.** There are multiple store accounts provided in the computerized bookkeeping system. The account numbers may be obtained from the Internal Accounts Office.
- C.** All transactions must be recorded in the appropriate account. The account is to be used exclusively for sales collections and purchases of items for **resale**.
- D.** Merchandise removed for classroom or office use must be recorded by a transfer of funds from an applicable fund account (General, Media, etc.) that will be using the merchandise.
- E.** School/book stores will be accounted for at year end by:
 - 1. completion of a physical inventory (Inventory Form EXHIBIT 1).
 - 2. completion of a Statement of Revenue and Expenditures (Form EXHIBIT 2).
 - 3. a price list of all items sold is to be kept and given to the bookkeeper.
- F.** Profits accrued from school/book store operations usually are transferred to the General Fund account. Occasionally clubs; classes, organizations, or departments operate the store(s). If this situation is applicable, all or a portion of the profits may be transferred to the applicable club's, classes', organization's, or department's internal fund account.

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V. SCHOOL STORES/BOOKSTORES (Continued)

G. Store operations should comply with the following references.

- o Cash Collections - SPB I-302
- o Deposit of Collections - SPB I-303
- o Disbursements - SPB I-305
- o Sales and Use Taxes - SPB - I-313
- o Certificate of Loss - SPB I-404
- o School Stores/Bookstores - SPB I-411

STANDARD PRACTICE BULLETIN

The School Board of Broward County, Florida

BULLETIN NO.: **I-302**

PAGE: **1 OF 10**

SUBJECT: CASH COLLECTIONS

CASH COLLECTIONS

TOPICS IN BULLETIN:

- I. GENERAL INFORMATION**
- II. RECEIPTING DOCUMENTS**

EXHIBITS REFERENCED:

- 1 BC-40P Departmental Receipt Book Receipt**
- 2 BC-40P Departmental Receipt Book Log**
- 3 Monies Collection Envelope**
- 4 Monies Collection Envelope Log**
- 5 BASCC Spreadsheet**
- 6 Report of Tickets Sold**
- 7 Perpetual Ticket Inventory**
- 8 Inventory Record of Tickets**
- 9 Computer Generated Official Receipt**

I. GENERAL INFORMATION

A. SCHOOL BOARD POLICY 3411 STATES

"ALL MONIES COLLECTED OR DISBURSED BY SCHOOL PERSONNEL OR BY STUDENTS WITHIN A SCHOOL, IN CONNECTION WITH THE SCHOOL PROGRAM FOR THE BENEFIT OF THAT SCHOOL, CLASS, CLUB OR DEPARTMENT SHALL BE RECORDED IN THE SCHOOL'S INTERNAL FUNDS."

B. IN CONJUNCTION WITH POLICY 3411, SCHOOL BOARD POLICY 6301 STATES

"THE PRINCIPAL SHALL BE RESPONSIBLE FOR ALL MONIES COLLECTED AND DEPOSITED WITHIN HIS/HER SCHOOL; AND FOR MAINTAINING AN ACCURATE RECORD AS TO WHOM DEPARTMENTAL RECEIPT BOOKS, MONIES COLLECTION ENVELOPES, TICKET SALES REPORTS, CASH REPORTS, ETC. ARE ISSUED."

C. IT IS STRONGLY RECOMMENDED the School Administrator in conjunction with the Bookkeeper/Budget Support Specialist establish a time of day when collections should be turned in to the Bookkeeper/Budget Support Specialist to ensure timely deposits to the bank.

D. The Bookkeeper/Budget Support Specialist MUST NOT be the initial receptor of funds.

STANDARD PRACTICE BULLETIN

The School Board of Broward County, Florida

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SUBJECT: CASH COLLECTIONS

I. GENERAL INFORMATION (Continued)

- E. Receipting documents must be completed in ink and "white out" NEVER used.**
- F. Collections, regardless of amount, and initial receipting documents MUST be turned in to the Bookkeeper/Budget Support Specialist within three (3) working days.**
- G. Collections must be remitted INTACT. INTACT means in the same form as collected.**
- H. Disbursements (purchases, payments, etc.) MUST never be made from cash collections.**
- I. The Bookkeeper/Budget Support Specialist will count the money in the collector's presence and issue an official computerized receipt printed on the required receipt form.**

II. RECEIPTING DOCUMENTS

A. GENERAL

Monies coming into the custody of a School Board employee must be receipted using one of the following receipting instruments:

- **Departmental Receipt (BC-40P)**
 - **Monies Collection Envelope**
 - **Pre-numbered Tickets**
 - **Computerized Official receipt**
1. All receipting documents and pre-numbered tickets **SHALL** be maintained on perpetual inventories which shall be maintained and retained for audit purposes.
 2. All receipting documents **MUST** be in the Bookkeeper's/Budget Support Specialist possession and properly **LOGGED IN** unless being actively used for collections.
 3. Only approved School Board receipting documents can be used to receipt monies.

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The School Board of Broward County, Florida

BULLETIN NO.: **I-302**

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SUBJECT: CASH COLLECTIONS

II. RECEIPTING DOCUMENTS (Continued)

B. RECEIPTING DOCUMENT DESCRIPTION AND USE BY INITIAL RECEIPTORS

WARNING: The preservation and retention of initial receipting documents (BC-40P, monies collection envelopes, tickets, facility rental contracts, etc.) is extremely **IMPORTANT**. Loss of a document may result in the school receiving audit exceptions.

1. BC-40P Departmental Receipt Book (Exhibit 1)

- a. Pre-numbered three-part (white, green and yellow) carboned or NCR paper receipts used when an individual receipt is desired regardless of amount collected. **Must** be used for individual collections \$15.01 and up, except package pictures; book fair/school store sales and fundraiser collections.
- b. BC-40 receipt books are obtained from the school's bookkeeper on an as needed basis and **MUST** be signed out on the BC-40P Distribution Log (Exhibit 2)
- c. All receipts must be completed in ink including the following information:
 - Collection date
 - Full name of payer
 - Dollar amount of collection
 - Signature of the collector (**NOT INITIALS**)
 - Complete description of purpose of collection
- d. Receipts **MUST** not be altered ("white out" use is strictly prohibited). If an error occurs:
 - Write "VOID" across the receipt
 - Staple all copies (white, green, and yellow) in the book. **DO NOT REMOVE from the book.**
 - Issue a new BC-40P

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The School Board of Broward County, Florida

BULLETIN NO.: **I-302**

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SUBJECT: CASH COLLECTIONS

II. RECEIPTING DOCUMENTS (Continued)

- e. Receipt book **MUST** always accompany the deposit when turned in to the bookkeeper.
- f. Collections **MUST** be remitted to bookkeeper **INTACT** (exactly as received), counted and reconciled (balanced) with the written receipts' total. You **MUST NOT**:
 - (1) Make purchases from collections
 - (2) Substitute personal checks for collections
 - (3) Hold money for change purposes
- g. The Bookkeeper/Budget Support Specialist will count the monies in the presence of the collector, verify collection amounts receipted in the BC-40P book, issue an official receipt from the computer and complete the bookkeeper's area on the front of the receipt book.
- h. The Bookkeeper/Budget Support Specialist will return green copies of the BC-40P receipts with the official receipt to the depositor (along with the book if additional collections are to be made). When collections are finished, collector will initial the BC-40P log showing the return of the book to the Bookkeeper/Budget Support Specialist for audit.

2. Monies Collection Envelope (Exhibit 3)

- a. Pre-numbered collection envelope used when multiple collections will be made with an individual collection amount of less than \$15.00 per person or collection is package pictures, bookstore/book fair sales or fundraising.
- b. Monies Collection Envelopes (Exhibit 3) are to be obtained from the school Bookkeeper/Budget Support Specialist and **MUST** be signed out on the Monies Collection Envelope Log (Exhibit 4).

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The School Board of Broward County, Florida

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SUBJECT: CASH COLLECTIONS

II. RECEIPTING DOCUMENTS (Continued)

2. Monies Collection Envelope (Exhibit 3) (Continued)

- c. Monies Collection Envelopes are to be completed in ink. The following information is to be completed:
 - Purpose/Activity of the collection
 - Teacher/Sponsor's Name
 - Dollar amount of collection
 - Fund Account Number
 - Date(s) of collection
 - Full Name of Payee
 - Teacher/Sponsor Signature
- d. Envelopes are not to be completed in advance of the collection. **NO PRIOR** writing of date, payee name, amount, etc.
- e. **ERRORS** made on the collection envelope **MUST BE** legible. If an error is made, a single line should be made through the entry and the correct entry written on the next line. **THE AUDITOR MUST BE ABLE TO OBSERVE THE ERROR.** (NO "white out" or heavy strike lining is to be done.)
- f. Monies Collection Envelope **MUST** always accompany the deposits when turned to the Bookkeeper/Budget Support Specialist.
- g. Collections **MUST** be remitted **INTACT** (exactly as received), counted and reconciled (balanced) with the monies collection envelope total. You **MUST NOT**:
 - 1) Make purchases from collections
 - 2) Substitute personal checks for collections
 - 3) Hold money for change purposes
- h. The Bookkeeper/Budget Support Specialist will count the monies in the presence of the collector, issue an official receipt from the computer and complete Bookkeeper/Budget Support Specialist area of Monies Collection Envelope.

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The School Board of Broward County, Florida

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SUBJECT: CASH COLLECTIONS

II. RECEIPTING DOCUMENTS (Continued)

2. Monies Collection Envelope (Exhibit 3) (Continued)

- i. The Bookkeeper/Budget Support Specialist will return Monies Collection Envelope and official receipt to collector if additional collections are to be made. When collections are finished, collector will initial the Monies Collection log showing the return of the envelope to the Bookkeeper/Budget Support Specialist possession for audit purposes.

3. Filemaker Pro Spreadsheet

- a. Used when receipting Before and After School Child Care collections.
- b. Provided by the BASCC Department.
- c. Completed by the BASCC coordinator.
- d. Must include the following information:
 - School Name
 - Date
 - Type of Payment
 - Authorization code from electronic terminal
 - Date of Receipt
 - Breakdown of each payment (Full fee, Partial fee, Registration, Late fee)
 - Total collection amount
- e. Print a paper copy of the spreadsheet for the Bookkeeper/Budget Support Specialist.
- f. Printout must not be altered. “white out” is strictly prohibited. If an error occurs, make the correction in the computer and reprint the spreadsheet.

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The School Board of Broward County, Florida

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SUBJECT: CASH COLLECTIONS

II. RECEIPTING DOCUMENTS (Continued)

3. Filemaker Pro Spreadsheet

- g. Spreadsheet must always accompany the deposit when submitted to the Bookkeeper/Budget Support Specialist along with the Total collection Breakdown form which is referred to as BASCC Exhibit 10. Exhibit 10 is a BASCC form that must be completed each day showing the total collection breakdown by payment types.
- h. Collections must be remitted to the Bookkeeper/Budget Support Specialist intact
- i. The Bookkeeper/Budget Support Specialist will verify the collection totals on the collection spreadsheets equal the totals on the Total Collection Breakdown form.
- j. The Bookkeeper/Budget Support Specialist will receipt the collections in the appropriate accounts in the computer and print an official receipt for the coordinator. A separate receipt should be generated for each type of payment. (Cash, Check, MasterCard, Visa, Amex).
- k. The Bookkeeper/Budget Support Specialist will record the official receipt numbers on the Total Collection Breakdown form.
- l. The Bookkeeper/Budget Support Specialist will file the official receipts, the merchant copies, the spreadsheets and Total collection Breakdown form with the daily bank deposit.

4. Pre-numbered Tickets

- a. Pre-numbered tickets are an initial receipting document.
 - when the purchase price of a ticket is paid.
 - when the numbered ticket is given to the payee.

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SUBJECT: CASH COLLECTIONS

II. RECEIPTING DOCUMENTS (Continued)

4. Pre-numbered Tickets

- b. Rolls of pre-numbered tickets can be purchased from office supply companies. Invoices should reflect beginning and ending numbers of each roll purchased.
- c. If special print, pre-numbered tickets are purchased, the invoice **MUST** reflect the beginning and ending number of the tickets printed.
- d. A Report of Tickets Sold (Exhibit 5) **MUST** be completed at the end of the activity using the tickets. The ticket report **MUST** be completed whether monies are collected or not (i.e. Complimentary Tickets are issued).

5. Computer Generated Receipt (AKA Bookkeeper's Official Receipt)

The Bookkeeper/Budget Support Services Official Receipt (Exhibit 8) is to be printed and issued each time the bookkeeper receives monies. There are **NO EXCEPTIONS** to receipting and printing the receipt.

- a. A receipt **MUST ALWAYS** be printed and distributed to the collector when funds are deposited with the Bookkeeper/Budget Support Services.
- b. Receipts should not be combined. **EACH** initial receipting document **MUST** have its own official receipt.
- c. Receipts issued on the computer can only be voided before the funds are sent to the bank and on the same date the receipt was issued.
- d. Voided receipts **MUST** be retained for audit purposes. The two Bank Transaction Posting Journals that print after the voiding process must be attached to the original voided receipt.

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The School Board of Broward County, Florida

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SUBJECT: CASH COLLECTIONS

II. RECEIPTING DOCUMENTS (Continued)

C. RECEIPTING DOCUMENT LOGS

1. BC-40P Log

- a. The Distribution Log for Departmental Receipt Books, BC-40 P (Exhibit 2) should always contain current information and be available for audit.
- b. The log requires the collector to sign out the book. **(It is important the collector verify the log reflects the return of the book to the Bookkeeper/Budget Support Specialist at the conclusion of the collections.)**

2. Monies Collection Envelope Log

- a. The Monies Collection Envelope Log (Exhibit 4) should always contain current information and be available for audit.
- b. The log requires the collector to sign out the book. **(It is important the collector verify the log reflects the return of the book to the Bookkeeper/Budget Support Specialist at the conclusion of the collections.)**

3. Report of Tickets Sold

This form is completed at the end of each activity for which the tickets were used. The report must be completed whether monies were collected or not (i.e., Complimentary tickets used).

4. Perpetual Ticket Inventory Log

This form is initiated upon receipt of ticket rolls from the vendor. This inventory sheet is applicable and auditable until all tickets have been sold and audited or the ticket inventory is destroyed. A separate form **MUST** be maintained for **EACH** ticket roll.

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The School Board of Broward County, Florida

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SUBJECT: CASH COLLECTIONS

II. RECEIPTING DOCUMENTS (Continued)

C. RECEIPTING DOCUMENT LOGS

5. Inventory Record of Tickets

Log of tickets sold during each fiscal year. This form is used to track each roll of pre-numbered tickets from the beginning of the roll to the end of the roll, date issued, to whom issued, numbers used and the event represented.

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The School Board of Broward County, Florida

BULLETIN NO.: **I-303**

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SUBJECT: DEPOSIT OF COLLECTIONS

DEPOSIT OF COLLECTIONS

TOPICS IN BULLETIN:

- I. GENERAL INFORMATION
- II. BOOKKEEPER'S DEPOSIT PROCEDURES

I. GENERAL INFORMATION

- A. All collections must be deposited within two (2) working days after receipt, by the last working day of the week, the last working day of the month, **AND** before all holidays.
- B. Deposits **MUST** be made **INTACT** (exactly as received). Personal checks (this includes reimbursement checks issued to employees by the school, including advances) **MAY NOT** be cashed from the deposit monies.

II. DEPOSIT PROCEDURES

- A. The bank deposit slip should be completed, noting the payer and check number of each check.
 - 1. **IF THERE ARE TOO MANY CHECKS TO LIST INDIVIDUALLY ON THE DEPOSIT SLIP, THEN AN ADDING MACHINE TAPE MUST BE MADE TO LIST THE INDIVIDUAL AMOUNT OF EACH CHECK AND THE TAPE IS TO BE FORWARDED TO THE BANK WITH THE DEPOSIT.**
 - 2. **An adding machine tape or xerox copy of the tape MUST be retained with the Bookkeeper/Budget Support Specialist's copy of the deposit slip.**
- B. Print the Deposit Report and reconcile actual monies to be deposited with the Deposit Report Total.

STANDARD PRACTICE BULLETIN

The School Board of Broward County, Florida

BULLETIN NO.: **I-303**

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SUBJECT: DEPOSIT OF COLLECTIONS

II. DEPOSIT PROCEDURES (Continued)

- C. If the monies to be deposited **DO NOT** agree with the Deposit Report total, the Bookkeeper/Budget Support Specialist should review initial collection documents and amounts officially receipted.

Shortages and Overages on a regular basis indicates a weakness or failure to follow procedures established for verifying collection documents with monies.

- D. Once the monies and Deposit Report have been reconciled, the Bank Deposit Slip should be completed in duplicate.
- E. Complete the information on the deposit bag and the armored car log book.

WARNING: School personnel are **NEVER** to complete the date line on the armored car log book.

- F. Attach the following documentation to the Deposit Report:
1. School's copy of the deposit slip
 2. Second copy of the adding machine tape of checks included in deposit
 3. Deposit Bag receipt
- G. Visually check the armored car pickup log book to insure the armored car service pickup person writes the pickup date on the log book when they are completing the entry.
- H. As a part of the monthly reconciliation process, the Bookkeeper/Budget Support Specialist will need to inquire as to unreasonable transport time of deposits in transit or deposits never reflected on the statement as being received by the bank.
- I. Bookkeeper/Budget Support Specialist will have to follow through with the bank, armored car service **and** the Principal to resolve the deposit problem(s) identified.

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INTERNAL FUNDS ACCOUNTING

STANDARD PRACTICE BULLETIN

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DISBURSEMENTS

TOPICS IN BULLETIN:

- I. GENERAL INFORMATION
- II. CHECK SIGNATURES
- III. DISBURSEMENT DOCUMENTATION
- IV. RESTRICTED EXPENDITURES

EXHIBITS REFERENCED:

- 1. Expense Reimbursement/Payment Request Form
- 2. Disbursement/Transfer Authorization Organization Minutes Form
- 3. KSB1 Accounting Print Out
- 4. Remittance Transmittal
- 5. Cash Disbursement Form

I. GENERAL INFORMATION

Disbursements from internal accounts must be authorized in writing by the Principal. Neither the school nor the School Board shall be liable for any purchases made in the name of the school without express written approval. Sound business practices should be observed in all transactions.

- A.** **ALL** disbursements are to be made by check from Internal Accounts. **NEVER** use cash collections for disbursements.
- B.** Checks are **NEVER** made payable to **CASH**. Checks are only made payable to the name of the school when establishing a new account (investment or checking).
- C.** **ALL** disbursements from Internal Accounts must adhere to the purchasing guidelines set forth in School Board Policy 3320.
- D.** Disbursements from Internal Accounts shall not exceed the resources of the applicable account **EXCEPT** for items acquired for resale or items authorized by the School Board. (Purchases to support instructional programs may be made from revenue derived from production work of vocational programs.)
- E.** Internal Accounts monies used for buildings, remodeling, renovation, repairs, attachment to or alterations of the facilities or any property involving risk must be reviewed and have prior written approval from the Facilities Manager.

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I. GENERAL INFORMATION (Continued)

- F.** Monies collected shall be expended to benefit those students in school **UNLESS** those funds are being collected for a specific documented purpose or are generated by vocational production shops.
- G.** Internal Accounts shall not be used to make any kind of loans, pay any form of compensation for additional services directly to an employee or extend credit. (Designated vocational centers may cash checks and make loans as necessary to administer student grant and loan programs funded by Federal, State or private sources.)
- H.** All accounts payable shall be disclosed to the School Board at year end in accordance with the procedures set forth in the End of the Year memo.
- I.** A gratuity not to exceed 18% of the total disbursement may be paid when appropriate.

II. CHECK SIGNATURES

- A.** The Principal is responsible for all financial transactions and proper check signatures.
- B.** Two signatures shall be required on all checks for withdrawal of funds from bank account(s).
- C.** The Principal of each school shall designate one or more persons who shall be authorized to co-sign checks. Whenever possible, one of the co-signers should be the bookkeeper.
- D.** The Principal **MUST** sign each check. (In an emergency, an Area Superintendent may sign in lieu of the Principal.)
- E.** **ONLY** the names which appear on the school's current School Board approved Bank Resolution are approved signers on the school's bank account(s). However, an Area Superintendent's signature may be obtained in lieu of **ONE** of the approved bank resolution signers.
- F.** Checks are to be signed and cosigned in ink, only after all supporting documents have been affixed and complete information (payee's name and amount) submitted. **RUBBER STAMPS OR INITIALS ARE NOT TO BE USED.**

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II. CHECK SIGNATURES (Continued)

- G.** Checks are **NEVER** to be pre-signed by any authorized signer.
- H.** All checks are to be issued using the computerized accounting system. In situations where the bookkeeper or backup person is not available to do a check, contact the Internal Accounts office (754-321-0584).

III. DISBURSEMENT DOCUMENTATION

- A.** All school disbursements require use of the computer generated check vouchers. The Expense Reimbursement/Payment Request Form **MUST** be attached to the check stub with one of the following documents attached as backup documentation:

- | |
|---|
| <ul style="list-style-type: none">1. Vendor Invoice (original, fax or online invoice)2. Original Receipt |
|---|

Note: Organization Minutes Form (EXHIBIT 2) **MUST** be attached for any club/class expenses.

- B.** The following information must be included on or be attached to the Expense Reimbursement/Payment Request Form for all disbursement authorization documents:

- 1. Name of individual or company (Payee) receiving reimbursement/payment.
- 2. Amount of reimbursement/payment.
- 3. Brief description of reason for reimbursement or payment request.
- 4. Required signatures for authorization of documents:
 - a. Ownership accounts (Classes, Clubs, Departments) require:
 - (1) Applicable Teacher/Sponsor for the Class, Club or Department
 - (2) *Applicable Secretary/Treasurer for the Class or Club

*In many instances these signatures can be located on the class/club minutes. The organization meeting minutes form may be printed on the back of the Expense Reimbursement/Payment Request Form.

- b. Community School disbursements **REQUIRE** the signature of the Director of the community school as the approving teacher/sponsor.

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III. DISBURSEMENT DOCUMENTATION (Continued)

c. School Principal

5. Additional documentation requirements:

a. Original invoice (original, fax or online invoice) or paid receipt.

Original invoice(s) or receipt(s) **MUST** include:

- (1) Vendor's name and address
- (2) Date of purchase
- (3) Itemization (listing of items, including quantities)
- (4) Certification (signature of person) showing receipt of goods as ordered or in receipt of service(s) rendered

NOTE: If the original receipt is lost or not available, a copy should be obtained from the vendor. If a copy cannot be obtained, a Certificate of Loss must be completed and attached to the check stub.

b. Attach a copy of the Remittance Transmittal, EXHIBIT 4, or KSB1 report, EXHIBIT 3, if applicable.

c. Attach a copy of any contract entered into (such as Disc Jockey, Prom, Homecoming, etc.) which cannot extend beyond one (1) year and does not require formal bidding as set forth in Policy 3320. **ALL CONTRACTS REQUIRE THE PRINCIPAL'S SIGNATURE.**

d. Attach the Cash Disbursement Form (EXHIBIT 5). This form is used when making multiple payments for items such as meals, field trip refunds, etc. The Disbursement Form must include the manual signature of the person receiving the money. **INITIALS ARE NOT ACCEPTABLE.**

IV. RESTRICTED EXPENDITURES

A. In an effort to provide guidance to schools and centers, **INTERNAL FUNDS CANNOT BE USED for the following:**

(This list is not all inclusive, but is a list of common audit findings regarding disbursements.)

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INTERNAL FUNDS ACCOUNTING

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IV. RESTRICTED EXPENDITURES (Continued)

1. **NO** purchase of chemical or custodial supplies, such as paint, paint thinner, acetone, fertilizers, bug sprays, etc. (Per Florida Statute 442, the Worker's Right-to-Know Law.)
2. **NO** salaries or other compensation for duties or assignments which are the responsibility of the School Board.
3. **NO** payments to individuals for services rendered even if requested by the vendor. All payments to individuals must be processed through the Budget.
4. **NO** reimbursement of sales tax to employees, students, or businesses; except as outlined in I-313 or for fundraiser purchases.
5. **NO** purchase of curriculum instructional materials which are covered by budgeted monies as outlined in School Board Policy 6.3.
6. **NO** staff, student or School Board employee accommodations. Accommodations are defined as items which are for the personal use or benefit of the person and **DO NOT DIRECTLY** benefit the school or School Board.
7. **NO** personal memberships or subscriptions.
8. **NO** travel related expenses, except when the expense is to be paid from a class or club and the sponsor is accompanying students.

B. IF BUDGET MONIES NO LONGER EXIST, certain purchases may be made from internal funds. **IF A BUDGET FREEZE OCCURS, the notice of the freeze, OR IF THE SCHOOL BUDGET IS IN DEFICIT, a statement signed by the Area Business Analyst** attesting to the date budget funds were no longer available, must be attached to the disbursement documentation for the following types of purchases:

1. repairs and maintenance of School Board equipment.
2. equipment, supplies, forms, and/or postage for curriculum or classroom use.
3. professional travel, seminars, etc. which includes registration.

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BUSINESS SUPPORT CENTER

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VENDING MACHINES/SNACK BARS

TOPICS IN BULLETIN:

- I. GENERAL INFORMATION
- II. VENDING MACHINE ARRANGEMENTS
- III. SNACK BARS/CONCESSION STANDS

EXHIBITS REFERENCED:

- 1 YEAR END INVENTORY FORM
- 2 STATEMENT OF REVENUE AND EXPENDITURES
- 3 SALES TAX WORKSHEET
- 4 REMITTANCE TRANSMITTAL

I. GENERAL INFORMATION

- A. The sale of food or beverages to students by direct sale or through vending machines shall be in accordance with State Board of Education Rule 6A-7.042 which states in part:

"To prohibit the sale of food and beverage items in competition with the district approved food service program, including those classified as 'foods of minimum nutritional value,' listed in Code of Federal Regulations 210 Appendix B. These items may be sold in secondary schools only, with the approval of the School Board, one (1) hour following the close of the last lunch period. . ."

- B. All vending machine operations and contracts must be approved by the Purchasing Department.
- C. All vending machines must be operated by and monies deposited into a class, club, department, or staff appreciation trust internal account #6997-0000.

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II. VENDING MACHINE ARRANGEMENTS

Vending machines operated by and for the location (school/department) will be one of two general plans;

A. Full Service by Vendor (Commission Basis)*

1. Requires an annual contract which must be signed by the Principal and approved by Purchasing.
2. Upon the removal of collections, the Vendor is responsible for issuing a receipt to the location for the amount of collections removed.
3. The Vendor pays the location a share of collections in accordance with the contract agreement.
4. When commission checks are received, the checks are to be receipted directly into the applicable internal account to receive the commission.

***VENDOR OPERATED MACHINES ARE STRONGLY RECOMMENDED.**

B. Location Operated Machines (Location purchases products and fills machines.)

1. IF machine is leased, an annual vending contract must be signed by the Principal and approved by Purchasing.
2. Vending receipts must be removed at least once a week and deposited with the bookkeeper.
3. Coins are to be rolled and reconciled by the class, club, department or sponsor in charge of the organization/group profiting.

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II. VENDING MACHINE ARRANGEMENTS (Continued)

4. A physical inventory is to be conducted at least twice a year. **ONE INVENTORY MUST BE CONDUCTED AT YEAR END.** Written documentation of the inventory (Exhibit 1) and any adjustments (free items, returns, etc.) must be retained for audit purposes.
5. Statement of Revenue and Expenditures (Exhibit 2) must be completed at year end by the sponsoring group/organization.

C. All vending machine profits may be used for:

1. Staff appreciation - Up to 25% of vending machine profits may be transferred to the staff appreciation trust account #6997-0000.
2. General school benefit – Monies would be deposited into the General Fund.
3. Class, Club or Department benefit – Decision as to what group benefits must be approved by the Principal. Monies to be deposited in applicable approved class, club or department internal account.
4. Faculty benefit – Vending machines must be located in the faculty planning or lounge areas of the school and should be for faculty and staff use only. Monies are to be deposited in the faculty/sunshine account per the current Teachers Union Contract.

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II. VENDING MACHINE ARRANGEMENTS (Continued)

D. TAX OBLIGATIONS

1. Occupational Licenses

- a. Vending machines owned by schools are not liable for an occupational license.
- b. All commission vendors are responsible for securing their own occupational license.

2. Sales Tax

a. FULL SERVICE MACHINES (COMMISSIONS)

(1) GROSS SALES

The contract specifies who is responsible for the payment of sales tax and how the tax is calculated.

(2) VENDING COMMISSIONS

- a. Commissions which are received by schools and departments from the operation of Full Service vending machines, pay phones, or other real property are considered to be income from the leasing of, or license to use real property. Income (commissions) derived from the lease or license to use real property is subject to sales tax.

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II. VENDING MACHINE ARRANGEMENTS (Continued)

(2) VENDING COMMISSIONS

*Taxes on commissions are to be paid to the school by the vendor and the school will then remit to the School Board for transmittal to the Department of Revenue.

***EXAMPLE:**

A location (school/department generates \$1000 in gross sales. The location's commission is 10%. The vendor should send the location a check for \$106. \$100 would be the amount of commissions and \$6 would represent the sales tax for the lease or license to use real property. The location at month's end would write a check to the School Board complete a Sales Tax Worksheet Exhibit 3) and Remittance Transmittal (Exhibit 4) and forward to the Treasurer's Office.

b. LOCATION OPERATED MACHINES

(Products purchased by location and loaded)

Sales tax is to be added to the invoice and paid to the company. (Additional information SPB I-312).

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III. SNACK BARS/CONCESSION STANDS

Any snack bar/concession stand which is commercially operated will be operated in accordance with School Board Policy 3.2, which includes:

- A. The operation **MUST** be bid by the Purchasing Department.
- B. The commercial firm must maintain auditable records. These records can be reviewed and/or audited by the District's internal audit department.

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INTERNAL ADVANCES AND BUDGET PETTY CASH

TOPICS IN BULLETIN:

- I. INTERNAL ADVANCES
- II. BUDGET ISSUED PETTY CASH - AMANDA'S PLACE
AND PLACE/SALT

EXHIBIT REFERENCED:

- 1 Expense Reimbursement/Payment Request Form

I. INTERNAL ADVANCES

A. GENERAL INFORMATION

It is sometimes necessary to advance funds to expedite expenditures for:

Small purchases.

To make change.

Issue refunds.

Pay for student travel when the actual expenditure amount is unknown and certified documentation is not available at time of request.

Field trip entrance fees when certified documentation is not available at time of request.

Generally, advances for payment of small purchases or for change funds for a community school's school store are issued for the duration of the school term. Single activity internal advances (issued as change funds for dances, variety shows, etc.) **MUST** be cleared within ten (10) days after the conclusion of the activity.

- 1. The Internal Advance account should reflect a zero balance at the end of the fiscal year. **EXCEPTIONS:**

- a. Summer school internal advances.
- b. Vocational centers and Community school change funds.

I. INTERNAL ADVANCES (Continued)

HOWEVER: The exceptions listed above are **REQUIRED TO BE CLOSED IN AUGUST** and reissued for the new school year.

B. ESTABLISHING AN INTERNAL ADVANCE

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1. Obtain a completed Expense Reimbursement/Payment Request Form (Exhibit 1) stating the purpose of the internal advance request.
2. Issue a check to the requesting party (custodian of the advance) for the amount requested and approved from the Internal Advance account. The payee's name must appear in the reference section.
3. The requesting party (custodian) cashes the check. **NOTE:** This check is **NOT** to be cashed by the bookkeeper.
4. The requesting party (custodian) is responsible at all times for the dollar amount issued. The amount issued may consist of all cash; cash and receipts/invoices; or all receipts/invoices; **HOWEVER**, if called in, the custodian must be able to account for the dollar amount issued.

C. REPLENISHING AN INTERNAL ADVANCE

1. The requester/custodian of the internal advance should seek replenishment when the funds have been depleted.
2. The dollar amount to be replenished will be the amount of receipts/invoices reflecting the expenditure(s) and a completed Expense Reimbursement/Payment Request form (Exhibit 1).

I. INTERNAL ADVANCES (Continued)

3. The receipts/invoices used to document the expenditure(s) of the internal advance may be applicable to more than one internal account.
4. Upon receipt of the completed Expense Reimbursement/Payment Request form and applicable expenditure(s) documentation (receipts/invoices), the bookkeeper will issue a replenishment check from the applicable internal account(s). The payee's name must appear in the reference section.
5. The requester/custodian is issued the replenishment check and cashes the check as described in B3 above.

D. CLOSING AN INTERNAL ADVANCE

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**TRANSFERS AND ADJUSTMENTS ARE PROHIBITED FROM BEING
USED TO CLOSE OR CLEAR AN INTERNAL ADVANCE**

1. The procedures detailed in C1 through C4 above will be followed.
2. The requester/custodian endorses the check on the back in the presence of the bookkeeper and then returns the check and any unused cash to the bookkeeper.
3. The bookkeeper will issue the requester/custodian an official receipt. The check/money will be receipted into the Internal Advance account. The internal advance custodian's name must appear in the reference section.

II. BUDGET ISSUED PETTY CASH - AMANDA'S PLACE AND PLACE/SALT.

If the school has an Amanda's Place or **PLACE/SALT** program, budget (FTE) funds may be requested. In most instances, the District departments responsible for control of these petty cashes will forward information to the applicable schools. Instructions for requesting the funds, expenditures allowed and dollar amount cap are included in the information

The monies, when received from the School Board, must be receipted to an appropriate internal fund trust account. Contact the Internal Accounts Instructor's office for the applicable fund account number.

The School Board of Broward County, Florida
Treasurer's Office
7720 West Oakland Park Blvd. Suite 319
Sunrise, FL 33351

March 15, 2006

TO: Principals
Bookkeepers

FROM: Nell Johnson, Director

VIA: Area Superintendent

SUBJECT: **PRINCIPAL'S DISCRETIONARY ACCOUNT**

A Principal's Discretionary Committee comprised of Principals, District Auditors, and Internal Accounts staff met on several occasions to discuss the purpose and use of the Principal's Discretionary account.

In order to comply with rules and regulations governing internal accounts, the committee has recommended that the Principal's Discretionary account be discontinued. **The Principal's Discretionary account must be closed before the end of the current school year.** Principals may transfer the balance of the Principal's Discretionary account to any internal account(s) they deem appropriate. Funds transferred into an internal account must be disbursed in accordance with established policies or bulletins governing the internal account. If funds are to be used for food for staff or for the purchase of items which become the personal property of staff, then funds must be receipted into and disbursed directly from a faculty controlled account such as Faculty Account, Faculty Sunshine, etc.

Standard Practice Bulletin I-311 (Donations) has been revised to specifically address how to document, receipt and disburse donated funds.

Both the Office of the Chief Auditor and the Internal Accounts departments will continue to work together to make the Internal Accounts and Audit processes more efficient. We are eager to assist District schools in their efforts to achieve financial success!

Information concerning internal accounts and upcoming audits is now being sent to all Bookkeepers via the Internal Accounts CAB e-mail site. Bookkeepers should monitor their e-mails for important information concerning internal accounts and upcoming audit issues.

If you have questions concerning bookkeeper training, internal account procedures or interpretation thereof, please contact the Internal Accounts Office at 321-0590. Questions related to audits should be directed to the Office of the Chief Auditor at 321-8300.

Thanks for your continued cooperation.

NJ:vgp

C: Patrick Reilly, Chief Auditor
Henry Robinson, Treasurer
Pat Roberts, Supervisor

Darlene Steinlage, Manager
Systems & Procedures
754-321-0578

Henry L. Robinson
Treasurer
754-321-0581
Department Fax 754-321-0933

Nell Johnson, Director
Internal Funds
754-321-0590

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SUBJECT: DONATIONS

DONATIONS

TOPICS IN BULLETIN:

- I. MONETARY DONATIONS
- II. NON MONETARY DONATIONS (EQUIPMENT, ETC.)
- III. TANGIBLE PROPERTY LOSS/EQUIPMENT ACQUISITION

EXHIBITS REFERENCED:

- 1 TANGIBLE PROPERTY LOSS/EQUIPMENT ACQUISITION FORM

I. MONETARY DONATIONS

A. DOCUMENTING, RECEIPTING AND DISBURSING OF DONATED FUNDS

1. Documentation from the donor must be obtained that stipulates the intention of the donation.
 - a. The documentation provided may mean a note, memo, letter or even a notation in the memo section of the check.
 - b. All checks received as donations are to be copied and the donation documentation must be attached to the check copy. All copies **MUST** be maintained in a file labeled "Donations" and be retained for audit.
 - c. If the donation received is cash, a copy of the official receipt with applicable documentation attached is to be retained in the "Donations" file for audit.
2. Donations received by school personnel must be properly receipted into the school's internal account.
 - a. Earmarked donations received by school personnel are to be receipted into an appropriately designated trust fund account. The Principal may also choose to receipt the donation into a specific class, club or department account if the placement in these accounts are in accordance with the donor's wishes.

Issued By:

Internal Accounts Department

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SUBJECT: DONATIONS

- b. If the donors intention is that a portion of the donation be used for food for staff or for the purchase of items which become the personal property of staff, that portion of the donation must be receipted into and disbursed directly from a faculty controlled account.
 - c. Unearmarked donations should go into the general account and be used for the general welfare of the student body. (See SPB I-205)
3. Disbursement of faculty funds will be at the discretion of the faculty and minutes of faculty meetings must be maintained to support all purchases.
4. Disbursements from all accounts must include purpose, approval, invoice, minutes etc. as required (See SPB I-305).
5. Outside organizations such as Booster Clubs, PTA, and Partners in Excellence can be a source of funding for activities involving refreshments or other items for school staff. The school's faculty controlled account can also be used for this purpose.

B. SAMPLES OF RECEIPTS WHICH ARE NOT TO BE CLASSIFIED AS DONATIONS

1. Monies received in payment for the performance of a service (i.e. Car Wash monies). Car Wash monies are fund-raisers.
2. Scholarship monies are to be receipted into a scholarship account.
3. Vending Machine commissions are not donations and should be receipted in the appropriate internal account.

II. NON MONETARY DONATIONS (EQUIPMENT, ETC.)

- A. Before accepting any donation that will require service, written approval from the Maintenance Department is

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SUBJECT: DONATIONS

required and must be retained for audit. Refusal of the Maintenance Department to assume responsibility for the service of the donated item(s) **should** cause the school to seriously reconsider the acceptance of the item(s).

- B. If the gift being acquired requires installation (including trees and shrubs), the school **MUST** have the Maintenance Department conduct a site inspection prior to the installation to identify installation problems. Written approval is required and must be retained for audit.

III. TANGIBLE PROPERTY LOSS/EQUIPMENT ACQUISITION FORM

- A. Any item donated which has a value of \$1,000 or more is considered to be high risk. These items, such as computers, **MUST** be reported to Capital Assets on a TANGIBLE PROPERTY LOSS/EQUIPMENT ACQUISITION Form (Exhibit 1).
- B. Likewise, any item **PURCHASED** which has a value over \$1,000 or is considered to be high risk (See III-A above) **MUST** be reported to Capital Assets on a TANGIBLE PROPERTY LOSS/EQUIPMENT ACQUISITION Form (Exhibit 1).

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SALES AND USE TAXES

TOPICS IN BULLETIN:

- I. GENERAL INFORMATION
- II. EXEMPT ACTIVITIES AND ITEMS
- III. TAXABLE ACTIVITIES AND ITEMS
- IV. SALES TAX EXEMPTION CERTIFICATE
- V. SALES TAX COLLECTIONS AND REMITTANCES

EXHIBITS REFERENCED:

1. Sales Tax Exemption Certificate
2. Sales and Use Tax Worksheet
3. Remittance Transmittal
4. List of Taxable/Non-Taxable items

I. GENERAL INFORMATION

Florida Sales and Use Tax Law, Chapter 212 of the Florida Statutes determines the sales tax rate. It is the specific legislative intent that each and every sale, admission, use, storage, consumption or rental be taxable **UNLESS** specifically exempt.

ALL purchases made by a school which are deemed to be for educational purposes are tax exempt **EXCEPT** Faculty-Sunshine Accounts and fundraiser purchases.

Outside support organizations (such as Booster Clubs, PTAs, PTOs, etc.) **ARE PROHIBITED** from using the District's tax exemption number/certificate.

II. EXEMPT ACTIVITIES AND ITEMS

A. STUDENT PUBLICATIONS

Publications such as Yearbooks and Memory Books, literary magazines, newspapers, senior wills, etc. and all items purchased (film, paper, printing) directly related to the production of the publication are exempt. **VIDEO YEARBOOKS produced solely by students are also exempt.**

B. STUDENTS AND/OR FACULTY TALENT/ATHLETIC EVENTS

Admissions to events such as athletic events, plays, band concerts or activities where student and/or faculty talent is used are exempt. In addition, purchases incurred such as costume rentals, set materials, etc. are exempt. Proms/Homecoming preparations (hotel charges, flowers, decorations, etc.) are exempt.

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II. EXEMPT ACTIVITIES AND ITEMS (Continued)

C. TEXTBOOKS/WORKBOOKS

Sales of textbooks/workbooks containing instructional materials are exempt, including sales of GED books/tests, ABE books and ESOL items.

D. SCHOOL LUNCHES

The sale of food and beverages when served as part of a school lunch to students, teachers, school employees or guests.

E. VENDING MACHINES

The sale of goods and beverages from vending machines located in the school cafeteria **ONLY**.

F. PROMOTION/PUBLIC RELATIONS; HOSPITALITY; SACS EXPENDITURES

Purchases for activities related to visiting committees; orientation/work conferences; employee recruitment; official meetings/receptions; awards or other types of recognition for meritorious performance.

G. CAPS AND GOWNS

Purchase or rental for faculty, staff, guests and students.

H. FLOWERS/MEMORIALS FOR STUDENT/STAFF

Purchase of flowers/memorials made on behalf of the student body.

I. INSTRUCTIONAL MATERIALS

Classroom supplies, including sewing kits, craft kits and VTAE supplies.

J. LANDSCAPING/SCHOOL IMPROVEMENT

Purchases made for the improvement or replacement of school property, including locks for student lockers.

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II. EXEMPT ACTIVITIES AND ITEMS (Continued)

K. GRAD NIGHT

Admissions to Disney World or other similar amusement park for Grad Night, as well as purchases of sandwiches, drinks, videos, etc purchased for the trip are exempt.

L. UNIFORMS

Uniforms which are required by the School to be worn by participants in competition or for field trip identification purposes are exempt unless sold at a profit. Some examples are:

1. Athletic Uniforms
2. Band/Orchestra/Chorus Uniforms
3. Cheerleading Uniforms (shoes, socks, etc.)
4. Swimsuits
5. Shorts, shirts, caps for team/club members
6. Shoes (when all members are required to wear the same style/model)

M. PRIZES, AWARDS, GIFTS

Prizes and awards (includes meals and refreshments) given to students; gifts to teachers and students in recognition of excellence in competitions, academics, or incentives.

N. HORTICULTURE

Initial purchase of plants or seeds by school from wholesaler.

O. CARNIVALS/CIRCUSES

The admission charge to traveling shows, exhibitions, circuses, carnivals, rodeos, etc. **when such performances are sponsored by nonprofit organizations.**

P. BANQUETS

All banquets **EXCEPT** Faculty/ Sunshine.

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II. EXEMPT ACTIVITIES AND ITEMS (Continued)

Q. FIELD TRIPS

All admission to and charges for trips deemed to be part of the school's curriculum (including meals which are purchased using monies raised through student collections).

R. OTHER

1. Bake Sales
2. Cookie Dough Sales
3. Cake Sales
4. Car Washes
5. Coupon Books
6. School Discount Cards

III. TAXABLE ACTIVITIES AND ITEMS

A. FACULTY/SUNSHINE ACCOUNTS

EVERY purchase made by the school's Faculty/Sunshine Account is taxable and may be reimbursed. This includes vending machines and water coolers. The **ONLY** purchases made by Faculty/Sunshine which are exempt are purchases of equipment (refrigerator, T.V.'s, etc.) which become part of the school's inventory.

B. DANCE TICKETS AT HOTELS

Tickets sold for a dance (Prom, Homecoming) held at a hotel are taxable.

C. PARKING DECAL SALES

The **FEE** charged students or staff for the lease or rental of parking or storage space is **taxable**. The purchase of the decal is exempt.

D. HORTICULTURE SALES

The sale of ornamental nursery stock is taxable. This includes **ALL** plants grown at the school.

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III. TAXABLE ACTIVITIES AND ITEMS (Continued)

E. FACILITY RENTAL

The leasing of School Board facilities is taxable unless the lessee is tax exempt. Tax is paid on all monies received for rental including utilities, salaries, etc. **SEE** Business Practice Bulletin A-429 for procedures for processing facility rentals.

F. INSTRUMENT RENTAL

Collections from the rental or sale of instruments are taxable.

G. FUNDRAISERS

All items purchased for resale **are taxable** whether making a profit or not. Whenever possible, sales tax is to be paid to the vendor when the items are purchased. If the sales tax is not paid to the vendor at the time of purchase, the sales tax will be calculated on Gross Sales of fundraising activities after the sale.

EXCEPTIONS:

Pepsi/Coke purchases - pay vendor based on purchase price.

Pictures and Book Fairs - pay vendor based on gross sales.

H. CLUB CLOTHING

Classes, clubs and departments who **CHOOSE** to order shirts, jackets, caps or other similar items must pay sales taxes if the items are **NOT REQUIRED**.

I. ADVERTISEMENTS

Placards, billboards or signs which are:

- a. Constructed by the school for a customer (i.e., PTA) are taxable on the full amount collected.
- b. Provided to the school **BY** the customer (i.e., PTA) are **EXEMPT**.

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III. TAXABLE ACTIVITIES AND ITEMS (Continued)

J. PRODUCTION SHOPS

There are certain areas in high schools, community schools and vocational centers where, as an educational tool, services are performed and/or items are repaired.

1. **IF** the school **DOES NOT** purchase or furnish from stock any of the items needed for the repair or service, the charges made by the school for the repair or service are **NOT** taxable.
2. **IF** the school **PURCHASES OR FURNISHES** the items for the repair or service, then **ALL** of the charges made by the school **ARE** Taxable.
3. There are certain Production Shops which do not require the collection of sales tax. These are:

a. Cosmetology

Barber and beauty shops are not required to collect tax on receipts for their services.

b. Medical Arts

Eye glasses and the incidental items (neck chains, carrying cases, etc.) sold **WITH A PRESCRIPTION** are **NOT** taxable. Items (as mentioned above) sold **WITHOUT A PRESCRIPTION ARE** taxable.

c. Commercial Food Programs

Food or beverages are subject to tax when served, prepared or sold, **EXCEPT**:

- (i) programs which bake items to be consumed **OFF** the premises.
- (ii) programs that cater functions for individuals or organizations who qualify as tax exempt (such as another school).

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IV. SALES TAX EXEMPTION CERTIFICATE

ALL Schools are to use the **SCHOOL BOARD OF BROWARD COUNTY's** sales tax exemption number (EXHIBIT 1).

V. SALES TAX COLLECTIONS AND REMITTANCES

A. Schools are to open a **SALES TAX TRUST ACCOUNT**. (Account number may be obtained from the Internal Accounts Office.) Sales tax receipts may be receipted:

1. Directly into the Sales Tax Trust Account as receipts are processed.
2. Into the applicable fund account and total sales tax due may be transferred at the conclusion of the activity from the applicable fund account to the Sales Tax Trust Account.

B. Schools are to submit sales tax collections to the School Board of Broward County on a **MONTHLY** basis.

C. When remitting sales tax collections, a **SALES AND USE TAX WORKSHEET** (EXHIBIT 2) must accompany the remittance.

D. The following items **MUST** accompany a sales tax remittance:

1. School check payable to SBBC for the total amount of sales tax remittance.
2. Sales and Use Tax Worksheet (EXHIBIT 2).
3. Remittance Transmittal (EXHIBIT 3).

E. All sales tax remittances **MUST** be forwarded to the Treasurer's Office.

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FUNDRAISING ACTIVITIES

TOPICS IN BULLETIN:

- I. FUNDRAISING ACTIVITIES LIMITATIONS
- II. FUNDRAISING ACTIVITY PROCEDURES
- III. FINANCIAL REPORT, STUDENT ACTIVITY OPERATING REPORT
- IV. STATEMENT OF REVENUE AND EXPENDITURES

EXHIBITS REFERENCED:

- 1 Project Approval Form
- 2 Financial Report, Student Activity Operating Report
- 3 Project Approval Log
- 4 School Activity Purchase Order
- 5 Merchandise Distribution Sheet
- 6 Statement of Revenue and Expenditures
- 7 Inventory Form

GENERAL INFORMATION

School Board Policy 6206 Money Raising Activities states "From time to time, it may be necessary and desirable for students to engage in fundraising activities in connection with a special project. 'Money raising activities **SHALL** have the prior approval of the Principal and conform to such rules and regulations as the Board may establish."

All sales of merchandise are to be approved using the Project Approval Form (Exhibit 1). Additionally, **ALL** merchandise sales (except continuous operations such as school stores) require the completion of a Financial Report, Student Activity Operating Report (Exhibit 2).

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I. FUNDRAISING ACTIVITIES LIMITATIONS

A. SCHOOL BOARD POLICY 6206

1. Organized school groups **SHALL NOT** sponsor or engage in any form of games of chance (i.e. raffles, lotteries, etc.).
2. Students representing the Broward County school system in any manner **SHALL** be prohibited from participating in "panhandling" activities.
3. Additionally, Elementary and Middle School students **SHALL** be prohibited from door-to-door fundraising activities sponsored by the school or by a school related organization. High school students **SHALL** be limited to one school wide project per year. Any deviation must have prior approval of the Superintendent or Designee.

B. SCHOOL BOARD POLICY 3.2

"In secondary schools, school organizations approved by the School Board **MAY** sell food and beverage items to students in competition with the School Food Service Program **ONLY** one (1) hour following the close of the last lunch period.

II. FUNDRAISING ACTIVITY PROCEDURES

All sales of merchandise should be approved only on the condition that an accurate and complete accounting be made for all units purchased.

In order to assure an accurate and complete accounting of items purchased for resale, a sale deadline date must be assigned.

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II. FUNDRAISING ACTIVITY PROCEDURES (Continued)

A copy of the approved Project Approval Form (Exhibit 1) should be furnished to the school bookkeeper to enable follow up on collections and reporting.

A. SPONSOR INFORMATION

1. All fundraising activities must be requested and approved on a Project Approval Form (Exhibit 1). The form must be logged out using a Project Approval Log (Exhibit 3).
2. **NO** merchandise for resale should be obtained (purchased, arrangements made for purchase) until the Project Approval Form has been approved.
3. All items purchased for resale should be ordered on a School Activity Purchase Order (Exhibit 4) which may be obtained from the school bookkeeper.
4. Upon receiving the units or items to be sold, the sponsor **MUST** perform a physical count of items to be sold and verify the number ordered and received.
5. Because **ALL** units or items purchased for resale must be accounted for in some manner, a Merchandise Distribution Sheet (Exhibit 4) **MUST** be maintained by the sponsor when merchandise is to be sold by a number of student salespeople.
6. The Sponsor should request a Monies Collection Envelope from the School Bookkeeper to consolidate the fundraising monies collection for depositing to the bookkeeper.

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II. FUNDRAISING ACTIVITY PROCEDURES (Continued)

7. Monies are to be turned in daily if over \$200, and at least within three working days.
8. The School Bookkeeper will issue an official receipt each time fundraising monies are turned in with the Monies Collection Envelope.
9. Sponsors **MUST** retain the receipts issued by the School Bookkeeper. The receipts can be used in completing the Financial Report, Student Activity Operating Report (Exhibit 2) or Statement of Revenue and Expenditures (Exhibit 6).
10. **Ten days** after the conclusion of the sale, the Financial Report, Student Activity Operating Report, will be submitted to the Assistant Principal for his/her initials in determining whether the report has been submitted in a timely manner, as established on the Project Approval Form. The sponsor will then submit the signed Financial Report to the bookkeeper who will enter the date that the report was received and have the sponsor initial the Project Log. The Financial Report, Student Activity Operating Report, and Project Log will be retained for audit.
11. **ALL** merchandise sold by a school or school organization is **TAXABLE** unless specifically exempt. Some exempt items are:
 - a. Yearbooks/Memory books
 - b. Textbooks/Workbooks
 - c. Newspapers
 - d. School or student publications (i.e. Literary magazines)
 - e. School lunches
 - f. Nursery stock (Products raised by a school nursery 90 days or longer)

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III. FINANCIAL REPORT, STUDENT ACTIVITY OPERATING REPORT

The Financial Report, Student Activity Operating Report, is required to be completed by the sponsor at the end of a sale where units or items are sold **as a one-time sale**. Using the receipts issued by the School Bookkeeper for monies deposited and identified as fundraising monies is very useful in completing the report.

A. COMPLETING THE FINANCIAL REPORT

1. Complete the top portion of the Financial Report.
2. The second portion of the form **MUST** be completed in its entirety. This section of the report is based on **TOTAL NUMBER OF UNITS (ITEMS) AVAILABLE FOR SALE** information taken from Vendor's Invoice.
3. It is **VERY IMPORTANT** all units (items) **must** be accounted for either as sales, returns, damaged, remaining in inventory, etc.
4. The Financial Report is to be signed by the Sponsor and submitted to the Assistant Principal who will determine if the report has been submitted in a timely manner, initial the report and return it to the sponsor. The sponsor will then submit the signed Financial Report to the bookkeeper who will enter the date the report was received and have the sponsor sign the Project Lgo.
5. The Principal is required to sign the Financial Report.
6. School Bookkeeper will retain the Financial Report for audit along with any applicable information.
7. Any items not returned by a student salesperson **MUST** be documented with a student obligation.

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III. FUNDRAISING FINANCIAL REPORT (Continued)

8. Any items given away must be documented with a signed sheet indicating description of item, printed name of receiver and signature of receiver.

IV. STATEMENT OF REVENUE AND EXPENDITURES

The Statement of Revenue and Expenditures (Exhibit 6) is required to be completed at year-end for all continuous merchandising activities. **A continuous merchandising activity is an activity that is conducted throughout the school year (i.e. concession or school store).** In addition, this form can be used to summarize activities when it is not possible to obtain an exact accounting of the number of items available for sale (i.e. popcorn sales when the popcorn product is purchased and then bagged in smaller portions). This form is a profit and loss statement for the activity.

Any adjustments to inventory purchases; sales (sold product for less or gave product away); purchase adjustments (bought product at a cheaper price) **MUST** be reflected on the Statement of Revenue and Expenditures.

A. COMPLETING THE STATEMENT OF REVENUE AND EXPENDITURES

1. Enter sales information for the year.
2. Enter beginning inventory (this was last year's ending inventory).
3. Enter any adjustments (i.e. obsolete so given away or destroyed). All adjustments must be clearly documented as to quantity disposed of, description of item as shown on inventory, date and reason for disposal and two signatures (person destroying and one witness) or if given away printed name and signature of recipient.
4. Enter ending inventory.
5. Enter purchases.

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**B. STATEMENT OF REVENUE AND EXPENDITURES-
SUPPORTING DOCUMENTATION**

1. Sales will be supported by Monies Collection Envelopes and/or BC-40P receipt books.
2. Inventory adjustments will be supported by the method shown in IV. A. 3. above.
3. Purchases and returns by vendor invoice(s) or credit memo(s). All invoices or receipts **must** include the quantity. If the quantity is not specific (i.e. box), the sponsor must write in the quantity contained in a box. Also, the sponsor should be sure the invoice item description is easily associated with the sponsor's inventory price list. If necessary write the item name on the invoice as it appears in inventory.
4. Ending inventory will be supported by the inventory form (Exhibit 7).
5. An inventory price list for **each school year must** be maintained and available for audit. The price list must show each item sold and the price at which it was sold. Any deviation from this price list must be documented (specific item discounted, discounted price and quantity discounted). The item description used on the year-end inventory **must** match the item description on the inventory price list.

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CERTIFICATE OF LOSS

TOPICS IN BULLETIN:

- I. USE OF CERTIFICATE OF LOSS FORM

EXHIBIT REFERENCED:

- 1 Certificate of Loss

GENERAL INFORMATION

In accounting for merchandise sold and tickets sold there may be some instances when a person responsible for specific items or collections is not able to completely account for the items or collections. In such cases, it will be the responsibility of the employee/sponsor in charge of the activity (collection, sale) to obtain or give a statement explaining the loss to the best of their ability. The **CERTIFICATE OF LOSS FORM (EXHIBIT 1)** is the standard form to be used for obtaining such statements.

I. USE OF CERTIFICATE OF LOSS FORM

When any person is unable to account for all items issued to them or explain monies receipted/collected but not deposited, a Certificate of Loss Form **MUST** be completed explaining the particulars of the loss.

- A. The Certificate of Loss is to be completed in incidences of theft or loss. **IN INCIDENCES OF THEFT, A SECURITY REPORT IS ALSO REQUIRED AND MUST BE RETAINED FOR AUDIT.**
- B. The Certificate of Loss must be presented to the School Principal for his/her signature and any action deemed appropriate.

I. USE OF CERTIFICATE OF LOSS FORM (Continued)

- C. The Certificate of Loss must be retained for audit.
- D. It is recommended a **copy** of the completed Certificate of Loss be attached to or included with any initial receipting document (Monies Collection Envelope; BC-40P Receipt Book, etc.).

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SUBJECT: Administration/Accounting for BASCC
and Summer Camp Program

**ADMINISTRATION/ACCOUNTING FOR BASCC AND SUMMER CAMP
PROGRAM**

TOPICS IN BULLETIN:

- I. GENERAL INFORMATION BEFORE AND AFTER SCHOOL
CHILD CARE
- II. SCHOOL RESPONSIBILITIES
- III. REMITTANCES
- IV. TREASURY DEPARTMENT RESPONSIBILITIES
- V. SUMMER CAMP PROGRAM GUIDELINES
- VI. INTERNAL ACCOUNT GUIDELINES

EXHIBITS REFERENCED:

- VII. EXHIBITS 1-32

I. GENERAL INFORMATION

Since 1979, Before and After School Child Care (BASCC) programs have been made available at Broward County Schools. These programs have been offered through cooperative agreements between elementary and middle schools within the School Board of Broward County and Board approved non-profit agencies.

The following explains internal Treasury procedures and record keeping requirements for School Board Operated (SBO) BASCC programs. The procedures herein are in compliance with Board approved Child Care Guidelines.

II. SCHOOL RESPONSIBILITIES

The school shall maintain all records necessary to document compliance to all sections of Standard Practice Bulletin I-454. All records must be kept on file for five years. The end of year checklist is a helpful tool. (See Exhibit 1). SBO programs use the Program Data Management System (PDMS) to document Before and After School Child Care (BASCC) fee collections.

SUBJECT: Administration/Accounting for BASCC
and Summer Camp Program

II. School Responsibilities (Continued)

A. Registration – All School Board Operated (SBO) programs

1. A completed registration form (Exhibit 2) must be on file for each child before he/she can attend the program.
2. A parent applying for a scholarship based on eligibility for the Free or Reduced Lunch Program, tax documentation, and documentation of why an adult is unable to care for the child (job hours, attending school, or disabled with medical concern), must complete the scholarship application and provide supporting required documentation to the Before & After School Child Care department (Exhibit 3 A, B, C, & D). Scholarship application must be submitted after the student has registered and paid for the first month of service or at a later date. The application for scholarship is applicable to After School Child Care only.

The parent will use the PDMS computer generated registration form, provided at the school. The registration will provide the programs with accurate rosters, health information; special needs concerns and financial documentation.

SUBJECT: Administration/Accounting for BASCC
and Summer Camp Program

II. School Responsibilities (continued)

B. Attendance (All SBO programs)

1. Attendance information will be recorded on an attendance roster (Exhibit 4). The following information should be recorded:

- a. Grade level and student's name (group optional).
- b. Dates in blank boxes across top of roster.
- c. Attendance period (Dates must correspond to the pay schedule).
- d. Attendance information in accordance with the attendance key on bottom of form.

Entry into Program = E

Present = / (slash)

Absent = X

Withdrawal = W (If a student re-enrolls and pays a new registration fee, the program must have a new signed registration form with the date and parent signature.)

Re-entered = R (If the child leaves after care/campus and returns to the program.)

2. If a student withdraws from the program during the payment cycle, his/her name will be noted in PDMS as withdrawn.
3. White-out, erasures, and a cross-through are not permitted.

SUBJECT: Administration/Accounting for BASCC
and Summer Camp Program

II. School Responsibilities

C. Schedule of Paid Payments (All SBO programs)

1. All collections will be recorded in the PDMS program by the supervisor and must include the school location and personnel number, as a unique identifier for auditing purposes. This will identify the designee who receipts money.
2. Payments may be recorded on the Program Receipt Form (Exhibit 5) if the PDMS system is inoperable. (NOTE: Make sure all required information appears on the school form.)

Information that needs to be recorded is:

- a. Name
- b. Date of payment
- c. Payment amount
- d. Receipt number
- e. Payment period
- f. Full fee amount
- g. Authorization code or BC-40P

Other information is optional.

SUBJECT: Administration/Accounting for BASCC
and Summer Camp Program

II. School Responsibilities (continued)

2. A late pick up fee of no more than \$15.00 for each child will be charged for each fifteen minutes a child is picked up late (1-15 minutes late = \$15, 16-30 minutes late = \$30, etc.).
3. Late pick-up fees will be recorded on the "*Late Pick-up Charge Collection*" Sheet (Exhibit 6) in PDMS or on the school's own form. Information that needs to be recorded is:
 - a. Payment period
 - b. School
 - c. Student Name
 - d. Late date
 - e. Late time
 - f. Late charge
 - g. Date of payment
 - h. Receipt number
 - i. Amount paid
 - j. Signature of on-site coordinator
4. Late pick-up fees must be collected and transmitted in the same pay period in which they occur. The late pick-up fee must be collected before the next pay period begins.

D. Sign Out Form / Sign In Form for Before Care (All SBO programs)

1. A Sign Out / Sign In Form (Exhibit 7) will be used weekly. (An SBO program must use the PDMS forms provided.) Information that needs to be recorded is:
 - a. Week of
 - b. Student Name
 - c. Daily Signature
 - d. Daily Time

SUBJECT: Administration/Accounting for BASCC
and Summer Camp Program

II. School Responsibilities (continued)

E. A Sign Out /Sign In Form (All SBO programs) (continued)

- ii. The person picking up or dropping off the child will sign his/her name in the box for the appropriate day and record the pick-up time. Only those persons authorized in writing, by the parent or guardian may pick up or drop off a child.

F. Fee Structure (All SBO ~~School Board Operated~~ programs)

1. During the school year and summer term, fees are collected by the on-site supervisor or designee per the Fee Schedule (Exhibit 8) in accordance with the Board approved hourly rate for fee-supported programs. Each time a child is registered for the BASCC program, a family registration fee of \$25 will be collected.
2. Payment on a weekly or biweekly basis will be on an exception basis only. Exception is subject to the principals' approval and will be documented on the Request for Monitoring Committee Form (Exhibit 32 of the BASCC Operational Handbook).
3. As per School Board Policy 3411 and the Constitution of the State of Florida, Article VII, Section 10, ALL PAYMENTS MUST BE MADE IN ADVANCE PRIOR TO THE START OF ATTENDANCE PERIOD.

School Board Policy 3411 is the basis for the District to dis-allow a credit or loan to anyone. Goods or services received from a school district have to be paid for in advance. The basis for School Board Policy 3411 is the State Constitution, Article VII, Section 10.

SUBJECT: Administration/Accounting for BASCC
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II. School Responsibilities (continued)

F. Fee Structure (All SBO programs)

4. Only those children who qualify for scholarships based upon their eligibility for assistance are to be granted a discount. All other persons are required to pay the full program fee.
5. A late pickup fee of no more than \$15.00 shall be charged for each 15 minutes the parent is late in picking up his/her child and recorded on the "After Child Care Late Pick-up Charge

Collection Sheet" (Exhibit 6) Excessive late pickups may result in the child being dismissed from the program.

G. Fee Collections (Elementary/Middle/High School Administered)

All SBO programs now accept the following forms of payment:

- 1) Cash
- 2) Credit cards
 - * MasterCard
 - * Visa
 - * American Express
 - * Debit cards with a Mastercard/Visa logo

SUBJECT: Administration/Accounting for BASCC
and Summer Camp Program

II. School Responsibilities (continued)

G. Fee Collections (Elementary/Middle/High School Administered)

Parents may also, have an option to pay on-line for child care services. If locations are interested in the on-line payment option, please contact the Business Support Center at 754-321-0600.

See Standard Practice Bulletins I-414 and I-301 for collection procedures.

*In lieu of using the BC-40P to record BASCC collections paid with a credit card or electronic check, site supervisor or payment designee will use the PDMS to notate payment information. Parents using these payment methods receive the customer copy of a terminal generated receipt. The BC-40P *must be* used for cash payments or any items which are deposited in the bank.

1. On site supervisor or payment designee

The on-site supervisor or payment designee should only receipt funds (The bookkeeper may not collect and receipt funds).

- a. The BC-40P Departmental Receipt Book will be used for fee collection of cash or ~~checks~~ money such as cashier check or money orders, which ~~that~~ are deposited in the bank.

Parents must receive a terminal receipt for, credit card transactions. BC-40P receipts must be issued for cash, cashiers checks and money orders. Collection must be placed in a Dunbar deposit bag, for deposit in the bank.

SUBJECT: Administration/Accounting for BASCC
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II. School Responsibilities (continued)

G. Fee Collections (Elementary/Middle/High School Administered)

1. On site supervisor or payment designee

- b. The receipt must stipulate a breakdown of the fees collected.
For example: (See Exhibit 9)

Full Fee	\$163.00	Scholarship (50%)	\$81.00
Registration	<u>25.00</u>	Registration	<u>25.00</u>
	\$188.00		\$106.00

It is recommended the following codes be used to ensure fee payment confidentiality.

6070 Before School Fee
6071 After School Full Fee
6072 After School 50% Scholarship
6069 After School 25% Scholarship
6060 After School 75% Scholarship
6073 Registration
6074 Late Pickup Fees 6076 On-Site Staff Fees

- c. The white copy of the BC-40P receipt should be given to the parent. The green and yellow copies should remain in the book until turned in to the school bookkeeper.
- d. The supervisor or payment designee will place money received for deposit in the appropriate Dunbar bag with the Dunbar receipt for collection when received **(no later than the next school day)**.

SUBJECT: Administration/Accounting for BASCC
and Summer Camp Program

II. School Responsibilities (continued)

1. On site supervisor or payment designee

All online payments must be noted in the PDMS worksheet each day.

- e. Monies and receipts must be reconciled before remitting to the bookkeeper/business support center representative. In addition, a breakdown of the Total Collection must be done each day money is reconciled. See sample following:

6070 Before School Fee	\$ 40.00
6071 After School Full Fee	163.00
6072 After School 50% Scholarship	81.00
6069 After School 25% Scholarship	122.00
6060 After School 75% Scholarship	41.00
6073 Registration	25.00
6074 Late Pickup Fees	15.00
6076 On-Site Staff Fees	41.00

f. Late Pick-up Charge

- 1) The Late Pick-up Charge Collection Sheet (Exhibit 6) must be completed with all appropriate information requested.

In addition, the person picking up the child must record the sign out time on the sign out form.

SUBJECT: Administration/Accounting for BASCC
and Summer Camp Program

II. School Responsibilities (continued)

G. Fee Collections (Elementary/Middle/High School Administered)

1. On site supervisor or payment designee

g. Late Pick-up Charge

- 2) The late pickup fee of no more than \$15.00 for each child for each fifteen minutes a parent is late picking up his/her child/children will also be receipted on the PDMS sheet. All money should be transferred to the bookkeeper no later than the next school day.

- h. The child(ren) name(s), BC-40P receipt number or credit authorization code and other required information as per Section E.2, of this procedure are to be recorded on a Late Pick-up Charge Collection Sheet (Exhibit 6) on at least a monthly basis.

- i. All cash collections must be receipted in a BC-40P and be prepared for deposit.

2. Bookkeeper/Business Support Center (BSC) designee

The bookkeeper/BSC designee ~~should~~ may not collect and receipt funds.

- a. Runs a machine tape on all BC-40P receipts included in the collections and collection breakdown.

SUBJECT: Administration/Accounting for BASCC
and Summer Camp Program

II. School Responsibilities (continued)

G. Fee Collections (Elementary/Middle/High School Administered)

2. Bookkeeper/Business Support Center (BSC) designee
 - b. Verifies that cash remitted equals BC-40P receipts. If the monies and receipt amounts do not equal, the payment designee must be notified before any official receipting is done.
 - c. If a loss of funds should occur, the bookkeeper, or designee, will only issue a receipt for the amount of funds being remitted. A detailed explanation (Certificate of Loss Form - Exhibit 11 signed by the principal) must be attached to the inside cover of the receipt book.
 - d. Receipt the amount of collections noted on the Before and After School Care Total Collection Breakdown Form (Exhibit 10) into the following trust accounts:

6070 Before School Fee
6071 After School Full Fee
6072 After School 50% Scholarship
6069 After School 25% Scholarship
6060 After School 75% Scholarship
6073 Registration
6074 Late Pickup Fees
6076 On-Site Staff Fees
 - e. Records a receipt number on the Before and After School Care Total Breakdown Form.

SUBJECT: Administration/Accounting for BASCC
and Summer Camp Program

II. School Responsibilities (continued)

G. Fee Collections (Elementary/Middle/High School Administered)

2. Bookkeeper /BSC designee

- f. Notates the BC-40P receipt beginning and ending numbers that cover the collection.
- g. Removes green copies of BC-40P receipts and attaches to Bookkeepers/BSC designee Official Receipt (Exhibit 14A or 14B) and copy of Before and After School Care Total Breakdown Form.
- h. Completes information on the front cover of the BC-40P Departmental Receipt Book (Exhibit 15).
- i. Returns the BC-40P Departmental Receipt Book, green BC-40P copies stapled to the Official Receipt and Before and After School Care Total Breakdown Form to the on site Supervisor or Collector.
- j. On site supervisor or designee prepares cash collections for bank deposit.

An adding machine tape should be attached to the bookkeeper/BSC designee's copy of the deposit slip.

SUBJECT: Administration/Accounting for BASCC
and Summer Camp Program

II. School Responsibilities (continued)

H. Refunds For Withdrawal From Program (All SBO programs)

1. A student who has paid in advance for the month and withdraws from the program during that month will be entitled to a refund for the number of remaining days in the period that he/she did not attend the Before and After School Child Care program. **NOTE: The Registration fee will not be refunded.**
2. The withdrawal will be recorded with a "W" on the Attendance Form in the box next to the student's name corresponding to the date the student withdrew from the program.
3. The on-site coordinator or collector will also note the withdrawal from the program on the PDMS receipt and the amount of the authorized refund.
4. A Refund Request form (Exhibit 16) will be completed and submitted to the school's bookkeeper.
 - a. Name of school & date of request
 - b. Refund classification
 - c. Student's name
 - d. Parent's name & address
 - e. Explanation
 - f. Refund check number & date mailed
 - g. Authorizing person's signature
5. The bookkeeper/BSC designee will complete an Internal Accounts Expense Reimbursement/Payment Request Form, attaching the refund request form.
6. The principal will sign the internal accounts check requisition and the bookkeeper will issue a check to the parent.

SUBJECT: Administration/Accounting for BASCC
and Summer Camp Program

**II. REMITTANCE OF BEFORE AND AFTER SCHOOL CHILD CARE
COLLECTIONS TO THE TREASURY DEPARTMENT
(ELEMENTARY/MIDDLE/HIGH SCHOOL ADMINISTERED)
(continued)**

- A. The bookkeeper/BSC designee remits all Before and After School Child Care Collections to the Treasury Department two weeks after the last day to pay. (See Fee Schedule- Exhibit 8) Any money received after the transmittal has been submitted, will be submitted after the next pay period has been completed. A transmittal for the previous payment period will accompany the next transmittal. Payments taken in advance for the upcoming payment periods should be kept internal accounts until the appropriate pay period for transmittal.
- B. A check payable to the School Board of Broward County must be drawn on the Child Care Trust Accounts for the full amount of Child Care collections.
- C. Bookkeeper/BSC designee completes the appropriate Child Care Transmittal Form (Exhibit-12 Elementary or Exhibit-13 Middle) and forwards the check and Child Care Transmittal Form to the Treasury Department.

NOTE: THERE ARE TO BE NO EXPENDITURES MADE FROM THE CHILD CARE TRUST ACCOUNT OTHER THAN REFUNDS AND REMITTANCES TO THE TREASURY DEPARTMENT; UNLESS, OTHER EXPENDITURES ARE SPECIFIED AND APPROVED BY THE SUPERINTENDENT OF SCHOOLS.

SUBJECT: Administration/Accounting for BASCC
and Summer Camp Program

III. Treasury Department Responsibilities

- A. Upon receipt of the Child Care Transmittal Form and check from the school, the Treasury Department will deposit the check in the appropriate accounts.
- B. Complete the Treasury Department section of the Child Care Transmittal Form from the school.
- C. Maintain a fee summary by school and by revenue account for funds remitted.
- D. Schools may carry over the available balance of Functional Area 9102640240000000, up to 10% of the total fees collected for the year from the Child Care Program for fall child care start-up expenses. The carryover will take place only if the school's total budget balance is sufficient.

SUBJECT: Administration/Accounting for BASCC
and Summer Camp Program

IV. SUMMER CAMP PROGRAM GUIDELINES

- A. Schools may operate a Summer Camp program following the BASCC procedures for "Registration, Fee Collections and Refunds".
- B. The school's principal will decide weekly rates for the Summer Camp. A late pick up fee of \$1.00 per minute will be charged.
- C. Funds collected by the school for a Summer Camp program are receipted into the school's Internal Accounts using the following fund accounts:

6020-0000	Registration
6021-0000	Full Fee
6024-0000	Late Pickup Fee
6025-0000	Staff Fee
6026-0000	T-shirt Fee

- D. The bookkeeper/BSC designee remits an amount equal to the salary expenses to the Treasury Department at the end of the collection period. The remaining balance must be transferred from the Summer Camp fund accounts to the school's Internal Accounts General fund account, 7025-0000, to benefit all the students of the school.

SUBJECT: Administration/Accounting for BASCC
and Summer Camp Program

V. INTERNAL ACCOUNT GUIDELINES (All SBO programs)

- A. Schools with internal accounts from their Before and/or After School Child Care program, if a part of the BSC, may use the designated purchase card provided by the BSC (by principal request only).

The SBO schools internal account, may use the funds on the following items:

- Computers
- IPads
- LCD projector
- ELMO
- Food for activities
- Food for snacks (majority of internal funds covers the snacks provided to the student who attend the program)
- Games or materials for activities
- Awards and incentives
- Special event providers (i.e. approved vendors for early release day, summer camps, non-school days, providing some additional enhancements to the program)
- Promotional materials
- Program supplies (i.e. sports equipment, and arts and crafts supplies)

SUBJECT: Administration/Accounting for BASCC
and Summer Camp Program

Exhibit #'s Numbers

Click on highlighted area to retrieve an exhibit.

1. [End of Year Checklist](#)
2. [Student Registration Form](#)
- 3A. [Scholarship Requirements](#)
- 3B. [Scholarship Checklist](#)
- 3C. [Helpful Hints](#)
- 3C. [Checklist for Parents – English](#)
- 3C. [Scholarship - English](#)
- 3D. [Transmittal Scholarship](#)
4. [Attendance Roster](#)
5. [Schedule of Paid Payments](#)
6. [Late Charge Collection Sheet](#)
7. [Sign Out Form](#)
8. [Fee Schedule](#)
9. [BC-40P Receipt Samples](#)
10. [Total Collections Breakdown Form](#)
11. [Certificate of Loss Form](#)
12. [Elementary Child Care Transmittal Form](#)
13. [Middle School After Care Transmittal Form](#)
- 14A. [Bookkeeper/BSC designee Official Receipt Sample-Community School](#)
- 14B. [Bookkeeper/BSC designee Official Receipt Sample-Elementary/Middle/High School](#)
15. [BC-40P Departmental Receipt Book \(front cover\) Sample](#)
16. [Refund Request Fund](#)
32. [Special Request for Monitoring Committee](#)

BASCC OPERATIONAL HANDBOOK EXHIBIT