

INTERNAL FUNDS AUDIT REPORT

**Audit of the Internal Funds
of Selected Schools**



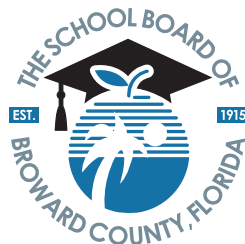
To be presented to the:

**Audit Committee on
January 25, 2024**

**The School Board of Broward County, Florida on
February 21, 2024**

By

The Office of the Chief Auditor



Lori Alhadeff
Torey Alston
Brenda Fam, Esq.
Daniel P. Foganholi
Debra Hixon
Dr. Jeff Holness
Sarah Leonardi
Nora Rupert
Dr. Allen Zeman

Dr. Peter B. Licata
Superintendent of Schools

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Office of the Chief Auditor

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**The School Board of
Broward County, Florida**

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Dr. Peter B. Licata
Superintendent of Schools

January 18, 2024

Members of the School Board of Broward County, Florida

Members of the School Board Audit Committee

Dr. Peter B. Licata, Superintendent of Schools

Ladies and Gentlemen,

We have audited the Statement of Changes in Fund Balances for the Internal Funds of thirty-two (32) pursuant to the Florida State Board of Education, Administrative Rule 6A-I.00 I and School Board Policy 1700. Each school's Principal is responsible for the preparation of the Statement of Changes in Fund Balances. Our responsibility is to express an opinion on these statements based on our audits.

We conducted our audits in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform these audits to obtain reasonable assurance that the financial statements are free of material misstatements. The audit at this school included an examination of the Internal Funds.

An audit includes evaluating and examining, on a test basis, the financial statements and supporting documents. In planning and performing our audits of the schools' financial statements, we considered the internal control structures. Our review of the internal control structures facilitates the development of the audit procedures and the expression of an opinion on the financial statements. We believe our audits provide a reasonable basis for our opinion.

The schools' records were maintained in conformity with the School Board's accounting procedures for Internal Funds. These accounting procedures require all financial transactions be recorded on a cash basis method, with no records maintained on accounts receivables, accounts payable, or accruals. Accordingly, the Statements of Changes in Fund Balances, as shown in this report, do not present the financial position or the results of operations of the school in the manner required by generally accepted accounting principles.

Our audits indicated that twenty-five (25) schools in this report complied with prescribed policies and procedures. The seven (7) remaining schools' reports contained audit exceptions.

In our opinion, the Statement of Changes in Fund Balances for the school present fairly the changes in fund balances of the schools' Internal Funds, arising from cash transactions.

We wish to express our appreciation to the administration and staff for their cooperation and courtesies extended during our audit.

Sincerely,



Joris Jabouin, CPA
Chief Auditor
Office of the Chief Auditor

Audits Supervised and Reviewed by:

Joris Jabouin
Ali Arcese
Nakia Gouldbourne
Raysa Lugo

Audits Performed by:

Nakia Gouldbourne
Raffael Crockett
Cecilia Guerrero
Joy Hipolito
John Pothier
David Sabra
Cynthia Sheffield
Dr. Kathleen Watson-Wilkin

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INTERNAL AUDITOR'S REPORT

AUTHORIZATION

State Board of Education Rule 6A-1.087(2), Florida Administrative Code, requires District School Boards to provide for audits of Internal Funds. In accordance with School Board Policy 1002.1 and the Audit Plan for the 2022-2023 fiscal year, the Office of the Chief Auditor has audited the financial statements for the location listed in the Table of Contents section of this report. The financial statements were prepared on the basis of cash receipts and disbursements, which is a comprehensive basis of accounting other than generally accepted accounting principles. These financial statements are the responsibility of the Principal/Director. Our responsibility is to express an opinion on these financial statements based on our audits.

SCOPE, OBJECTIVES, AND METHODOLOGY

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. We selected and tested a representative sample of receipts and disbursements for the audited location. We also analyzed selected activities where the location generated significant revenues. An audit also includes assessing the accounting principles and significant estimates made by the administration, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

We perform our audits with the objectives of:

- expressing an opinion on the financial statements of the location.
- evaluating compliance by the location with the policies and procedures prescribed by the Standard Practice Bulletins.
- evaluating the internal control structure at the location to determine the extent to which selected control environment factors promote compliance with the policies and procedures prescribed by the Standard Practice Bulletins.

We conducted our audits in accordance with generally accepted government auditing standards issued by the Comptroller General of the United States. Those standards require we plan and perform these audits to obtain reasonable assurance that the financial statements are free of material misstatements.

Financial Statements

In our opinion, the financial statements contained in these audit reports present fairly, in all material respects, the changes in fund balances arising from cash transactions of the location, on the cash basis of accounting.

Compliance

We also tested compliance with selected policies and procedures prescribed by the Standard Practice Bulletins.

Internal Control Structure

In planning and performing our examinations, we obtained an understanding of the:

- internal control structure established by the administration.
- operational internal control policies and procedures relevant to cash receipts and disbursements.
- assessed level of controlled risk to determine the nature, timing, and extent of substantive tests for compliance with applicable laws, administrative rules, and district policies; including the reliability of financial records and the safeguarding of assets.

The scope of our audits also included an assessment of the controls in place at the location to promote compliance with the Standard Practice Bulletins, which contain the procedures established to control the use of the Internal Funds. A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that material errors or irregularities in the location's financial records, cash receipts, and disbursements, may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

The results of our audit for the individual location are included within the report.

Section I:

Audit Reports with Exceptions

Bennett Elementary School
2023

BENNETT ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2022-23 FISCAL YEAR
JULY 1, 2022 THROUGH JUNE 30, 2023

PROFILE OF THE SCHOOL

Address: 1755 NE 14th Street, Fort Lauderdale, Florida 33304
Region: Central
Regional Supt.: Dr. Angela Fulton
Director: Joseph Balchunas
Principal: Danielle Smith
Bookkeeper: Adrian Jackson – Business Support Center

CASH AND INVESTMENT SUMMARY

6/30/23

Cash Account:

Checking Account – Wells Fargo Bank	\$ 19,323.00
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TOTAL	<u>\$ 19,323.00</u>
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In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statements of Bennett Elementary School for the 2022-23 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statements of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2022-23 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

While reviewing the internal funds disbursements of Bennett Elementary School (a school serving grades PK-5, with approximate student ages 4-11 years) we noted that the Student Council/SGA Account (4635-0000) contained a balance of \$1,280.37 at the beginning of the 2022-23 school year. The account has minimal activity since the 2016-2017 school year, except one fundraiser for spirit shirts during the 2021-2022 school year where the account balance declined by \$42.13. During the 2022-2023 school year a “Valograms” fundraiser was held and \$312.15 was allocated to the account on February 21, 2023. On May 26, 2023 a disbursement in the amount of \$303.47 was made to a staff member for reimbursement of a Coffee Café for staff appreciation.

The disbursement was supported by a copy of a child’s handwritten note titled “Student Council Meeting”. There was no list of names of the attendees, and the note stated that the meeting was to “come up with ideas on how to spend the money”. At the bottom of the note in different handwriting it stated “The Students voted to spend a maximum of \$500 on students and \$500 on the teachers”. An additional handwritten note dated 4/10/23 was also attached stating that at a meeting on 4/6/23 it was decided to use \$500 for a magician for the school and up to \$500 to make a Staff Appreciation Coffee Café.

(These notes were not recorded on the standard *Organization Minutes Form* required by Standard Practice Bulletin I-305 Disbursements.)

We note the potential for influence over students by adults, who are in positions of power. A Faculty Account (4810-8000) and a Sunshine Account (4990-8000) are designated for use by faculty and staff, the combined total of these accounts at the end of the 2022-2023 school year was \$1,288.38.

Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools (2021) (Red Book) Chapter 8 states “Funds collected shall be expended to benefit those students in school unless the funds are being collected for a specific documented purpose or are generated by career education production shops. Career education production revenues shall benefit the students or program that generated the funds, or the entire student body. Funds designated for general purposes shall be used to benefit the student body.”

Standard Practice Bulletin I-101 General Policy Section IV. Employee Restrictions states “There shall be no loans to the Faculty/Sunshine Account from the General Fund or other internal accounts.”

Standard Practice Bulletin I-305 Disbursements Section III. Disbursement Documentation states: “Organization Minutes Form (Exhibit 2) must be attached for any club/class expenses.”

We recommend the Business Support Center Director and Principal review the requirements of Florida Administrative Code Rule 6A-10.081; Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools (2021) (Red Book) Chapter 8; and Standard Practice Bulletins I-101 and I-305 with the Business Support Center Specialist and the school's staff, and implement training and procedures to ensure:

1. Student activities funds are expended for the benefit of students.
2. Food and gifts for faculty and staff are purchased using funds from the Faculty Account, Sunshine Account, or Staff Appreciation Account, with funds derived from vending commissions, collections from faculty and staff, or donations specifically earmarked for Faculty and Staff use.
3. Due to the inactivity of the account, the remaining balance in Acct. 4635 – Student Council/SGA be transferred to the General Fund for the benefit of the students.

BENNETT ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2022 - 2023

FUND	BEGINNING BALANCES	DEBIT (FUND -)	CREDIT (FUND +)	TRANSFERS OUT	TRANSFERS IN	ENDING BALANCES
Athletics	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Music	-	-	-	-	-	-
Classes	56.20	239.04	790.00	559.68	75.68	123.16
Clubs	2,007.62	994.56	312.15	-	208.35	1,533.56
Departments	389.57	-	130.28	-	468.08	987.93
Trusts	9,929.81	11,742.58	8,708.61	6,489.17	6,546.38	6,953.05
General	<u>9,678.17</u>	<u>1,251.30</u>	<u>1,548.07</u>	<u>1,150.00</u>	<u>900.36</u>	<u>9,725.30</u>
TOTALS	<u><u>\$ 22,061.37</u></u>	<u><u>\$ 14,227.48</u></u>	<u><u>\$ 11,489.11</u></u>	<u><u>\$ 8,198.85</u></u>	<u><u>\$ 8,198.85</u></u>	<u><u>\$ 19,323.00</u></u>

**Danielle Smith, Principal
Bennett Elementary School**

PHONE: 754-322-5450 **FAX:** 754-322-5490 **EMAIL:** danielle.smith@browardschools.com

DATE: September 26, 2023

TO: Dr. Angela R. Fulton, Regional Superintendent
Central Region

FROM: Danielle Smith, Principal
Bennett Elementary School



SUBJECT: RESPONSE- AUDIT REPORT ON INTERNAL ACCOUNTS-FISCAL YEAR 2023

This correspondence acknowledges receipt and prompt review of the findings from the Internal Audit performed for fiscal year (FY) 2023 for Bennett Elementary School. The audit revealed an exception related to Florida Administrative Code Rule 6A-10.081; Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools (2021) (Red Book) Chapter 8; and Standard Practice Bulletins I-101 and I-305.

In addition to following the recommendations provided by the Auditor in the Audit Report, below are additional corrective measures that will be implemented in collaboration with the Business Support Center (BSC), to prevent further exceptions related to this area.

Inappropriate Use of Student Activities Funds:

- I will request that the BSC develop a training for me and my staff on the disbursement procedures (Standard Practice Bulletin I-305) from student activities accounts, prior to, but no later than, 10/31/2023 with special emphasis placed upon the documentation and allowances required for disbursements. Documentation will be maintained at the school site.
- I will request that the BSC meet with me prior to, but no later than, 10/31/2023 to review the available accounts, and the corresponding charges allowed to those accounts, for any faculty and staff related items.
- My school-based staff and I will work closely with the BSC regarding any questions about permissibility of expenses in select accounts to ensure transactions stay within the scope of those allowed by Standard Practice Bulletins. This will occur prior to any disbursement from any student activities accounts.
- I will request that reviews of all disbursement documentation are conducted between the school and the BSC specialist each month during our monthly meeting.

SUBJECT: RESPONSE- AUDIT REPORT ON INTERNAL ACCOUNTS-FISCAL YEAR 2023

PAGE: 2

- I will review the audit findings and establish school protocols for all student club advisors to ensure that student activity funds are expended for the benefit of students. This will be conducted prior to, but no later than, 10/31/2023. Documentation of this meeting will be maintained at the school site.
- As stated, I will review and comply with the recommendations outlined by the Auditor, specifically reviewing the requirements of Standard Practice Bulletins I-101 and I-305 to ensure that all funds are expended to the benefit of students.

Additional Information:

- The officer of the club (as indicated on the attendance sheet provided by the school) signed the proper disbursement forms and provided the required documentation for the disbursement.
- The Valograms fundraiser provided 100% of the funding for the initiative provided to the staff and faculty on request of the club (SGA).
- This should not reflect as a loan to the Faculty/Sunshine Account, as that account had sufficient funding available to cover this expense at the time.
- The Organization Minutes Form was attached and signed by the officer even though the notes were on an addendum.
- The audit references "undue influence." I attest that at no time did myself or my staff persuade or influence any student club member regarding this faculty expenditure.

I recognize the seriousness of these audit findings and remain committed to collaborating with our school staff and the district's Business Support Center to run fiscally sound operations. I am confident that these corrective measures, as well as changes made systematically to district's standard practice will help prevent similar future audit exceptions.

Please contact me directly at 754-322-5450 if I may be of further assistance.

cc: Joseph Balchunas
Camille Ferguson
Janela Vargas

Deerfield Beach High School
2023

DEERFIELD BEACH HIGH SCHOOL
AUDIT REPORT
FOR THE 2022-23 FISCAL YEAR
JULY 1, 2022 THROUGH JUNE 30, 2023

PROFILE OF THE SCHOOL

Address: 910 Buck Pride Way, Deerfield Beach, Florida 33441
Region: North
Regional Supt.: Dr. Jermaine Fleming
Director: Todd LaPace
Principals: Jon Marlow
Bookkeeper: Muhammed Uppal – Business Support Center (March 2023-Present)
Sabrina McGinley – Business Support Center (Sept. 2022-Feb. 2023)
Kimberly Richardson – Business Support Center (July 2022-Aug. 2022)

CASH AND INVESTMENT SUMMARY

	<u>6/30/23</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 135,281.84
Investment:	
Treasurer’s Pool Account	<u>150,000.00</u>
TOTAL	<u>\$ 285,281.84</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of Deerfield Beach High School for the 2022-23 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2022-23 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board’s policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

Travel Reimbursement

During our review of Grad Bash expenditures, we noted reimbursements for gas and hotel for a staff member. The supporting documentation did not include the required travel reimbursement forms, furthermore fuel reimbursement does not comply with School Board Policy.

We recommend that the Business Support Center Director and Principal review the requirements of School Board Policy 3401 Professional Travel Funds-Internal Accounts, Business Practice Bulletin A-435 Travel Reimbursement Procedure, Standard Practice Bulletins I-315 Travel, with Business Support Specialist and school's staff to ensure:

1. All rules and guidelines of School Board Policies 3400 and 3401 must be followed when it is necessary to travel with students for activities.
2. Travel reimbursement for employees should not be processed through internal funds. Payments must be made through the school's operating budget. In the event budgeted funds are exhausted, internal accounts funds can be transferred to the school's operating budget to cover professional travel expenses at rates not to exceed those established in Board Policy 3400.
3. For reimbursement for use of a private car, multiply the total miles by the current Internal Revenue Service Standard mileage rate.
4. Travel reimbursement request for staff should be submitted to Accounts Payable to ensure compliance with Policy.

Purchasing Policy

During the review of the School Improvement account it was noted that a vendor was paid \$12,393.00 for services however, the school did not receive an additional two quotes for the services per School Board Policy.

We recommend the Business Support Center Director and Principal review the requirements of Purchasing Policy 3320, and I-314 Internal Funds Purchases with the Business Support Specialist and school's staff, and ensure:

1. Purchases from \$5,000 to \$50,000 which require written solicitations that are not available from a contract awarded or approved for use by The School Board requires a minimum of three written quotations, unless an exemption to this requirement is established herein.

Cash Collections

During the review of cash collection procedures it was noted:

1. There was utilization of white out on two occasions.
2. Funds were held by a sponsor/teacher for thirty (30) days before being submitted to the bookkeeper for deposit.
3. Cash collected in the amount of \$13.00 was not remitted into Great Plains nor deposited into the school's bank account.

We recommend that the Business Support Center Director and Principal review the requirements of Standard Practice Bulletins I-302 Cash Collections with the Business Support Specialist and school's staff to ensure:

1. Receipting documents must be completed in ink and "white out" NEVER used.
2. Collections, regardless of amount, and initial receipting documents MUST be turned in to the Bookkeeper/Budget Support Specialist within three (3) working days.

DEERFIELD BEACH HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2022-2023

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Athletics	\$ 15,370.60	\$ 105,028.84	\$ 57,183.52	\$ 7,165.27	\$ 38,218.73	\$ 32,162.46
Music	14,382.14	10,100.00	23,249.30	3,000.00	-	4,232.84
Classes	7,929.01	70,801.00	77,551.80	7,623.90	4,828.89	3,973.22
Clubs	125,564.28	82,141.92	113,779.26	50,118.97	39,522.02	104,523.89
Departments	33,422.00	5,336.53	3,729.73	7,826.05	5,823.41	37,031.44
Trusts	79,328.07	47,463.56	76,440.28	55,112.68	45,162.65	60,301.38
General	<u>46,718.73</u>	<u>2,897.47</u>	<u>9,268.42</u>	<u>10,031.14</u>	<u>7,322.31</u>	<u>43,056.61</u>
TOTALS	<u><u>\$ 322,714.83</u></u>	<u><u>\$ 323,769.32</u></u>	<u><u>\$ 361,202.31</u></u>	<u><u>\$ 140,878.01</u></u>	<u><u>\$ 140,878.01</u></u>	<u><u>\$ 285,281.84</u></u>

Ryan A. Smith, Director
Business Support Center

PHONE: 754-321-0668 FAX: 754-321-0591 EMAIL: ryan.smith@browardschools.com

DATE: January 17, 2024

TO: Joris M. Jabouin, Chief Auditor
Office of the Chief Auditor

FROM: Ryan A. Smith, Director
Business Support Center



Jon Marlow, Principal
Deerfield Beach High School



SUBJECT: **RESPONSE- AUDIT REPORT ON INTERNAL ACCOUNTS-FISCAL YEAR 2022-23**

This correspondence acknowledges receipt and prompt review of the findings from the Internal Audit performed for fiscal year (FY) 2023 for Deerfield Beach High School. The audit revealed three exceptions involving a Travel Reimbursement, Purchasing Policy, and Cash Collections

In addition to following the recommendations provided in the Audit Report by 02/1/2024, below are additional corrective measures that the Business Support Center (BSC) and school leadership have agreed to and will be implementing to prevent further exceptions related to each area.

Purchasing Policy:

- BSC will send out a mass communication to all Bookkeepers in the District by 2/1/2024 reminding them that all Internal Funds purchases must abide by District Policy 3320. The communication will also specifically reference purchases from \$5,000 to \$50,000, that are not available from a contract awarded or approved for use by The School Board, requiring a minimum of three written quotations, unless an exemption to this requirement exists.

Cash Collections:

- BSC will complete training for all school sponsors on money collection procedures by 02/29/2024 to ensure that all are aware of, and fully understand, the importance of timely cash receipting and proper completion of receipting documents. The location will track attendance and ensure attendance and participation of all sponsors.



SUBJECT: RESPONSE- AUDIT REPORT ON INTERNAL ACCOUNTS-FISCAL YEAR 2022-23

PAGE: 2

The BSC recognizes the seriousness of this audit finding and remains committed to collaborating with our locations to run fiscally sound operations. We are confident that these corrective measures will further improve our operations by helping all locations prevent similar future audit exceptions.

Please contact me directly at 754-321-0668 if I may be of further assistance.

cc: Jennifer Andreu
Dr. Jermaine Fleming
Ali Arcese
Nakia Gouldbourne
Sheena Newton


**JENNIFER D. ANDREU, EXECUTIVE DIRECTOR
OPERATIONS**

PHONE: 754-321-0774

EMAIL: jennifer.andreu@browardschools.com

DATE: January 17, 2024

TO: Joris Jabouin, Chief Auditor
Office of the Chief Auditor

FROM: Jennifer Andreu, Executive Director 
Operations

SUBJECT: INTERNAL AUDIT RESPONSE – DEERFIELD BEACH HIGH SCHOOL

This correspondence acknowledges receipt, review, and corrective actions for the findings from the Internal Audit Report for Deerfield Beach High School. I have met with the Director of the Business Support Center and support his recommendations for improvement.

Operations will work to ensure that training and monitoring take place to prevent reoccurrence of these findings. If additional information is needed, please do not hesitate to contact me at (754) 321-0774.

cc: Ali Arcese
Ryan Smith

DR. JERMAINE V. FLEMING, REGIONAL SUPERINTENDENT
NORTH REGIONAL OFFICE

PHONE: 754-321-3600 **FAX:** 754-321-3630 **EMAIL:** jermaine.fleming@browardschools.com

January 18, 2024

TO: Joris Jabouin, Chief Auditor
Office of the Auditor

FROM: Dr. Jermaine V. Fleming, Regional Superintendent
North Regional Office

SUBJECT: AUDIT REPORT ON INTERNAL ACCOUNTS – FISCAL YEAR 2022-23
DEERFIELD BEACH HIGH SCHOOL

This correspondence comes to acknowledge receipt and review of the audit findings for the fiscal year 2022-23 for J.P. Taravella High School. I have carefully read the findings and reviewed the Business Support Center and principal's response to the findings.

The Business Support Center in collaboration directly with the school will have implemented corrective measures as follows:

- **Purchasing Policy:** BSC will send out a mass communication to all Bookkeepers in the District by 2/1/2024 reminding them that all Internal Funds purchases must abide by District Policy 3320. The communication will also specifically reference purchases from \$5,000 to \$50,000, that are not available from a contract awarded or approved for use by The School Board, requiring a minimum of three written quotations, unless an exemption to this requirement exists.
- **Cash Collections:** BSC will complete training for all school sponsors on money collection procedures by 02/29/2024 to ensure that all are aware of, and fully understand, the importance of timely cash receipting and proper completion of receipting documents. The location will track attendance and ensure attendance and participation of all sponsors.

The North Regional Office will implement the actions below:

- The director that oversees the school will meet with the principal and review the audit findings.
- The director that oversees the school will review internal account processes and documentation.
- The results of this audit will be appropriately reflected in the principal's annual evaluation.

The North Regional Office recognizes the seriousness of this finding. We will work with the school to develop, implement, and monitor sound business practices that should prevent further occurrences of this nature. As always, I may be reached at (754) 321-3600 for additional information.

JF/TL:sr

C: Mr. Todd LaPace, Director, North Regional Office
Mr. Ryan Smith, Director, Business Support Center
Mr. Jon Marlow, Principal, Deerfield Beach High School

Fort Lauderdale High School
2023

FORT LAUDERDALE HIGH SCHOOL
AUDIT REPORT
FOR FISCAL YEAR
JULY 1, 2022 THROUGH JUNE 30, 2023

PROFILE OF THE SCHOOL

Address: 1600 NE 4th Avenue, Fort Lauderdale, FL 33305
Region: Central
Regional Supt.: Dr. Angeal Fulton
Director: Haleh Darbar
Principal: Erin B. Brown
Bookkeeper: Ruth Irvin (April 2023 - Current)
Barbara Fierro (June 2022 - February 2023)

CASH AND INVESTMENT SUMMARY

6/30/23

Cash Account:

Checking Account – Chase Bank \$ 247,539.84

Investment:

Treasurer's Pool Account 145,000.00

TOTAL \$ 392,539.84

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of Fort Lauderdale High School for the 2022-23 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2022-23 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

Facility Rentals

On December 20, 2022 a check in the amount of \$5,589.50 from the City of Fort Lauderdale referenced "Pool Rental CK 728147" was deposited in the bank and credited to Account 6137-0000 Facility Rental. The funds were not remitted to the District as per Policy, on June 7, 2023 the amount was transferred to the General Fund Account 7025-0000.

We recommend the Principal review the requirements of Broward School Board Policy 1341 with the bookkeeper and staff to adhere to the guidelines and ensure:

1. The amount of \$5,589.50 is remitted to the District as per policy.
2. All payments for the rental of public school facilities shall be deposited in the Internal Accounts Trust Fund of the school and shall be remitted to the SBBC on a monthly basis.

FORT LAUDERDALE HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

FISCAL YEAR 2023

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Athletics	\$ 21,927.79	\$ 58,137.13	\$ 53,055.59	\$ 19,653.73	\$ 21,837.79	\$ 24,825.27
Music	2,018.59	51,783.80	49,631.56	2,189.76		6,360.59
Classes	8,912.60	182,719.02	172,382.68	10,361.57	6,068.00	23,542.51
Clubs	156,964.68	288,275.75	273,443.24	19,338.87	3,060.76	188,075.30
Departments	21,802.17	6,575.00	1,187.21	266.46	-	27,456.42
Trusts	99,533.08	131,694.68	101,038.25	11,597.93	35,291.41	106,496.03
General	<u>14,814.51</u>	<u>5,676.08</u>	<u>7,556.51</u>	<u>9,925.64</u>	<u>7,076.00</u>	<u>15,783.72</u>
TOTALS	<u><u>\$ 325,973.42</u></u>	<u><u>\$ 724,861.46</u></u>	<u><u>\$ 658,295.04</u></u>	<u><u>\$ 73,333.96</u></u>	<u><u>\$ 73,333.96</u></u>	<u><u>\$ 392,539.84</u></u>



Fort Lauderdale High School
Erin B. Brown, Principal
1600 NE 4th Ave., Fort Lauderdale, FL 33305
Fort Lauderdale, Florida 33305
phone: 754-322-1138 • fax: 754-322-1230
www.browardschools.com/fortlauderdale

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Superintendent of School

December 14, 2023

TO: Dr. Angela R. Fulton
Regional Superintendent, Central

FROM: Erin B. Brown 
Principal

SUBJECT: INTERNAL AUDIT RESPONSE –
FORT LAUDERDALE HIGH SCHOOL

This correspondence acknowledges receipt and review of the findings from the FY 2023 Internal Audit for Fort Lauderdale High School. The audit found that a check in December 2022 from the City of Fort Lauderdale referenced "Pool Rental CK728147" was deposited in the bank and credited to Account 6137-0000 Facilities Rental and the check was never remitted to the District, per policy. The funds were instead moved to the General Internal Account at the end of the year because there was a transition in the bookkeeper's position in February 2023. During the transition, the new bookkeeper was not aware that this check was deposited at the end of December. My new bookkeeper did not have the access or experience to complete the transaction therefore, she contacted the Business Support Center for assistance. She was told to move the funds to General, as they must zero out the account at the end of the school year. I have reviewed the findings and have addressed the concern with my new bookkeeper.

The following corrective measures will take place by the school:

- I will review Policy 1341 with the bookkeeper to ensure the school policies are followed according to the Business Practice Bulletin.
- I will ensure all checks received for Facilities Rental are remitted to the SBBC within one month after the check is deposited.
- The school will remit payment of \$5,589.50 to the SBBC after it is moved back to Facilities Rental (The money is still in the General Account).

I recognize the seriousness of this matter. We will work to ensure that our school implements and monitors sound business practices that should prevent further occurrences of this nature. If I may be of additional assistance, please contact me at 754-322-1138.

cc: Dr. Angela R. Fulton, Regional Superintendent, Central
Haleh Darbar, Director, Teaching & Learning, Central



DR. ANGELA R. FULTON
CENTRAL REGIONAL SUPERINTENDENT'S OFFICE

PHONE: 754-321-3000 **FAX:** 754-321-3049 **EMAIL:** bcps_central_region@browardschools.com

December 19, 2023

TO: Joris Jabouin, Chief Auditor
Office of the Chief Auditor

FROM: Angela R. Fulton, Ph.D. 
Central Regional Superintendent

SUBJECT: INTERNAL FUNDS AUDIT RESPONSE
FORT LAUDERDALE HIGH SCHOOL - FISCAL YEAR 2023

The Central Regional Office has reviewed the Internal Audit findings from FY 2023 for Fort Lauderdale High School. The audit findings have been discussed with Mrs. Erin Brown, Principal and she has taken full responsibility to implement deliberate steps to ensure exception-free audits in the future. I have reviewed the action plan developed by the principal and support the recommendations for improvement.

The Central Regional Office recognizes the seriousness of this matter; therefore, the director has been tasked to monitor the school's corrective action plan. Monitoring will ensure the school implements sound business practices with fidelity that will prevent further occurrences of this nature. If any additional assistance or information is needed, please feel free to contact me at 754-321-3000.

ARF/cf

cc: Haleh Darbar, Director, Teaching & Learning, Central Region
Erin Brown, Principal, Fort Lauderdale High School

Henry D. Perry Education Center
2023

HENRY D. PERRY EDUCATION CENTER
AUDIT REPORT
FOR 2023 FISCAL YEAR
JULY 1, 2022, THROUGH JUNE 30, 2023

PROFILE OF THE SCHOOL

Address: 3400 SW 69th Avenue, Miramar, Florida 33023
Region: Non-Traditional
Associate Supt.: Dr. Ted Toomer
Director: TBD
Principal: Kristin Baltazar (July 2023 – Current)
Tracy Lockhart-Talley (July 2020 – June 2023)
Bookkeeper: Nishat Malik

CASH AND INVESTMENT SUMMARY

	<u>6/30/23</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 29,453.27
Investment:	
Treasurer’s Pool Account	<u>15,000.00</u>
TOTAL	<u>\$ 44,453.27</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statements of Henry D. Perry Education Center for the 2022-23 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2022-23 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board’s policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

Trust Accounts

Acct 6278 - Student Activity Fees – A total of \$7,037.75 was collected for Student Activity Fees, the cost per student is \$20. There were no fees remitted to the District in FY2023.

Acct 6590 Assessment Fees – A total of \$5,280 in fees were collected of Placement Tests, the fee charged to students is \$15. None of the fees were remitted to the district. All fees collected were used for purchases of supplies.

The total of fees collected in Accounts 6278 and 6590 in the amount of \$12,317.75 was expended with no remittances to the District. The following is the breakdown of the vendor payments made from these accounts:

	Acct. 6278	Acct. 6590	Total
911 Computer Service, Inc.	-	875.00	875.00
Atlantic Tech College	-	690.00	690.00
Cypress Bay HS CBTv	2,000.00	-	2,000.00
ODP Business Solutions, LLC	106.77	-	106.77
Office Depot	-	497.54	497.54
SBBC	-	0.89	0.89
Staff Reimbursements	235.23	14.99	250.22
Staples Advantage	4,695.75	3,201.58	7,897.33
Total	<u>\$ 7,037.75</u>	<u>\$ 5,280.00</u>	<u>\$ 12,317.75</u>

A sample of a purchase from Staples Advantage was reviewed. Order #7370928069 placed on December 23, 2022 totaling \$2,199.41 was paid with Check #12618 and funded by Acct. 6278 and Acct. 6590 in the amounts of \$1,457.75 and \$741.66, respectively. Notable items included in the purchase were the following:

1	AKG Studio Wired/Wireless Headset	196.99
1	Collapsible Commercial Garment	92.19
1	Double Garment Rack	31.69
6	Sony Black Headphones	124.14
3	Designed for Mobile 3.5 MM Audio	27.57
2	5TB USB External Hard Drive, Orange	359.98
	Total	<u>\$ 832.56</u>

Per PBB A-421 Student Activity Fees collected are to be transmitted to the general ledger revenue account 43495105. 100% of the fees must be remitted by year-end. Student Activity Fees are collected from all students for security, student IDs, parking and maintenance.

Per BPB A-421, Student Testing Fees (other than GED Test fees) collected are to be transmitted to the general ledger revenue account 43469200. 100% of fees must be remitted by year-end. The fees can be used to offset the cost for the administration of the test and for the distribution of test results, including personnel, materials, supplies, advertising, furniture and equipment.

A review of the current fee collections in both accounts through November 29, 2023 was completed. For Account 6278-Student Activity Fees the total collected and balance as of the noted date was \$6,200. The total collected in Account 6950-Placement Test Assessments is \$4,300 of that amount \$1,347 was paid to Atlantic Technical College the remaining balance in the account was \$2,958. The total balance in these accounts of \$9,158 as of the above-reference date and any additional collections should be remitted to the District.

Nursery

A review of the trial balance revealed Acct. 4912 CDC/Childcare used for the collection of funds from fee based childcare services. The total receipts for fiscal year 2022-23 was \$23,165.00, of that amount there were no funds remitted to the district. During the onsite visit of the nursery on November 17, 2023 it was noted that there were approximately 17 children enrolled in the program and 6 staff teachers as well as a director, the enrollment and staffing were approximately the same for fiscal year 2022-23. The weekly fees range from \$50-\$75 per child for ages between 6 weeks to 5 years. The facility is licensed with Broward County for a capacity of 69 children and has approximately 4 rooms with an abundance of furniture including cribs, high-chairs, tables, bookshelves as well an indoor two-story playground. There is also a large number of books and play areas/stations with ample toys and learning supplies throughout three of the rooms. The fourth room served as storage holding approximately 20-30 boxes of supplies such as wipes and diapers. When the auditors questioned the staff about the budget for the items that were purchased for the nursery, staff indicated that toward the end of each school year they were informed of the remaining balance in the account and were told to “use it or lose it”. The main expenditures from the account went to Lakeshore Learning Materials, School Specialty LLC, Quill Corp. and Food and Nutrition for lunches. On the date of the on-site facility visit the auditors informed the bookkeeper and the nursery director that all fees collected should be remitted to the District monthly and that no other expenditures should be made out of the account as per BPB C-100 Broward County Public Schools Early Childhood Education (ECE) Guidelines for Programs Serving Birth to Age Five.

As of December 5, 2023 the total amount of fees collected for fiscal year 2023-24 of \$5,611.00 had been remitted to the District. The account is currently reflected as a club account, however it should be reflected as a Trust account. The breakdown of spending, not including fees for online payments, for FY2022 and FY2023 is as follows:

	FY2022	FY2023
Food & Nutrition	-	3,594.00
Lakeshore Learning	6,294.92	8,226.84
Quill Corp	3,000.23	7,598.98
School Specialty	5,846.27	1,494.69
Wal-Mart Car Seats	1,088.44	499.80
	<hr/> 16,229.86	<hr/> 21,414.31

Both Lakeshore Learning and School Specialty Inc. are awarded vendors under Contract FY21-106 – School and Department Furniture. The funding source in the Executive Summary stated

general fund (school budgets only), grant funds and the capital budget for approved construction projects including the SMART Program. A review of a sample invoice from both vendors indicate purchases of both furniture type items as well as preschool type toys. For instance, Lakeshore Invoice dated 3/29/23 in the amount of \$5,744.51 included infant-toddler transition tables, 9 inch transition chair, three locking storage cabinets and heavy duty stacking chairs. The spending from the internal accounts for these types of items are not tracked by procurement for purposes of inclusion in the spend authority prescribed by the district.

HENRY D PERRY EDUCATION CENTER

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2022 - 2023

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Clubs	\$ 2,365.34	\$ 28,963.03	\$ 27,240.34	\$ 1,120.66	\$ -	\$ 5,208.69
Trusts	7,992.45	222,293.11	210,879.13	2,785.98	7,061.58	15,130.83
General	<u>25,828.90</u>	<u>6,199.04</u>	<u>11,069.13</u>	<u>4,804.94</u>	<u>1,650.00</u>	<u>24,113.75</u>
TOTALS	<u><u>\$ 36,186.69</u></u>	<u><u>\$ 257,455.18</u></u>	<u><u>\$ 249,188.60</u></u>	<u><u>\$ 8,711.58</u></u>	<u><u>\$ 8,711.58</u></u>	<u><u>\$ 44,453.27</u></u>

Henry D. Perry Education Center

Kristin Baltazar, Principal

3400 Wildcat Way

Miramar, Florida 33023

phone: 754-321-7050 • fax: 754-321-7135

www.browardschools.com/perryeducationctr

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Dr. Peter B. Licata
Superintendent of Schools

DATE: January 17, 2024

TO: Ted Toomer, Ed.D
Associate Superintendent of Non-Traditional Schools

FROM: Kristin Baltazar, Principal
Henry D. Perry Education Center

SUBJECT: **HENRY D. PERRY EDUCATION CENTER AUDIT RESPONSE**

This correspondence acknowledges receipt and prompt review of the findings from the Internal Audit performed for fiscal year (FY) 2023 for Henry D. Perry Education Center. The audit revealed the following exceptions: Testing & Activity Fees, Childcare, Purchasing Policy 3320, and Capital Assets.

In addition to following the recommendations provided by the Auditor in the Audit Report, below are additional corrective measures that the Principal, Kristin Baltazar will employ and monitor to prevent further exceptions related to these areas.

- Testing & Activity Fees
 - o The Internal Account funds identified within the findings were remitted to the district on December 5, 2023 and January 4, 2024, and the supporting documentation was shared with the Auditor via email.
 - o The Principal has established weekly meetings with the internal accounts Budget Support Specialist to ensure remittances are being made as outlined within Business Practice Bulletin A-421 Technical Colleges, Adult Centers and Community Schools and Standard Practice Bulletin 1-312 Promotions/Public Relations & Hospitality.
 - o The Principal will collaborate with the other Alternative High School Principals and Technical Colleges Directors to review and update Business Practice Bulletin A-421 Technical Colleges, Adult Centers, and Community Schools.

SUBJECT: **HENRY D. PERRY EDUCATION CENTER AUDIT RESPONSE**

PAGE: 2

- Childcare
 - It is important to note that our childcare account that was established many years ago (Hallandale Adult Community Center) and was created to support our Teen Parenting Program and Adult/Workforce students.
 - The Principal will establish a Childcare Trust Account as recommended by the Auditor for the deposits and transmittals of all childcare fees.
 - The Principal has met to review and discuss Business Practice Bulletin C-100 with the budget support specialist to ensure compliance with policy.
- Purchasing Policy 3320
 - The Principal will review and discuss the District Purchasing Policy 3320 with Department Chairs, Teachers, and Support staff members on January 29, 2024, during the school wide weekly Staff Meeting.
 - School-based staff will be directed to work proactively with Budget Support Specialist and Principal, regarding any questions about permissibility of purchases, prior to purchases being made to ensure transactions stay within scope of those allowed by policy and Standard Practice Bulletins.
 - The Principal and Budget Support Specialist will strengthen internal controls for purchasing processes and enhance staff training on policy adherence.

I recognize the seriousness of the audit findings and remain committed to collaborating with the Chief Auditor's Office and Dr. Ted Toomer, Associate Superintendent of Non-Traditional Schools, to ensure that our internal account operations are in alignment with district policy. I am confident that these corrective measures will further improve our operations by helping all locations prevent similar future audit exceptions.


Please contact me directly at (754)321-7054 if I may be of further assistance.

TED TOOMER, Ed.D., ASSOCIATE SUPERINTENDENT
OFFICE OF ASSOCIATE SUPERINTENDENT

PHONE: 754-321-3800 **FAX:** 754-321-3886 **EMAIL:** ted.toomer@browardschools.com

DATE: January 19, 2024

TO: Joris Jabouin, Chief Auditor
Office of the Chief Auditor

FROM: Ted Toomer, Ed.D. 
Associate Superintendent, Non-Traditional

SUBJECT: HENRY D. PERRY EDUCATION CENTER INTERNAL AUDIT RESPONSE – FISCAL YEAR 2023

This correspondence comes to acknowledge receipt and review of the audit findings for fiscal year 2023 for Henry D. Perry Education Center. I have read the principal's response to the findings as well. In addition to the corrective measures the principal is instituting, the Office of the Associate Superintendent will provide the following support and oversight in assisting the school in this area:

- The director will review the Standard Practice Bulletin I-312 and A-421 with the principal to ensure that procedures are implemented so that collections are deposited on a timely basis per Standard Practice Bulletin.
- The director will review the Purchasing Policy 3320 with the principal to ensure that procedures are implemented so that purchasing transactions stay within the scope of the policy and Standard Practice Bulletins.
- The director will include a review of the newly adopted school procedures in the regularly scheduled site visits with the principal and provide appropriate guidance and support for improvement.
- The results of this audit will be appropriately reflected in the principal's annual evaluation.

The Office of the Associate Superintendent, Non-Traditional recognizes the seriousness of these audit findings. We will work with the school to develop, implement, and monitor sound business practices that should prevent further occurrences of this nature. As always, I may be reached at 754-321-3803 for additional information.

C: Dr. Leo Nesmith, Director, Teaching & Learning
Ms. Kristin Baltazar, Principal, Henry D. Perry Education Center

Lake Forest Elementary School
2023

LAKE FOREST ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2022-23 FISCAL YEAR
JULY 1, 2022 THROUGH JUNE 30, 2023

PROFILE OF THE SCHOOL

Address: 3550 SW 48th Avenue, Pembroke Park, Florida 33023
Region: South
Regional Supt.: Alan Strauss
Director: Thomas Correll
Principal: Denise Dopico-Lizano
Bookkeeper: Candice Escarment - Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/23</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 20,417.77
Investment:	
Treasurer’s Pool Account	<u>5,000.00</u>
TOTAL	<u>\$ 25,417.77</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statements of Lake Forest Elementary School for the 2022-23 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statements of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2022-23 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board’s policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

Faculty/Staff Appreciation

It was noted that 100% of the commissions for fall photographs received from Strawbridge Studios in the amount of \$829.68 was transferred from the General Funds Account 7025-8000 into the Faculty/Sunshine Account 4810-0000. The funds were used for Staff Appreciation expenditures.

We recommend the Business Support Center Director and Principal review Standard Practice Bulletins I-101 General Policy and I-205 General Fund with the Business Support Center Specialist and the school's staff, and implement training of procedures to ensure:

1. According to the Financial and Program Cost Accounting and Report for Florida Schools Manual (Redbook) Chapter 8, General Fund monies are to be utilized for the general welfare of the student body.
2. Revenues for the General Fund are obtained from commissions from the sales of pictures.
3. There shall be no loans to the Faculty/Sunshine Account from the General Fund or other internal accounts.

LAKE FOREST ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2022 - 2023

FUND	BEGINNING BALANCES	DEBIT (FUND -)	CREDIT (FUND +)	TRANSFERS OUT	TRANSFERS IN	ENDING BALANCES
Athletics	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Music	-	-	-	-	-	-
Classes	1,772.31	29,023.27	29,502.00	2,494.15	1,122.73	879.62
Clubs	3,154.09	7,370.66	5,753.00	2,128.13	2,769.81	2,178.11
Departments	4,354.93	3,406.70	3,392.71	20.00	826.46	5,147.40
Trusts	10,050.05	9,472.56	6,088.22	3,109.20	6,013.47	9,569.98
General	<u>10,218.61</u>	<u>8,662.83</u>	<u>9,067.87</u>	<u>3,627.25</u>	<u>646.26</u>	<u>7,642.66</u>
TOTALS	<u><u>\$ 29,549.99</u></u>	<u><u>\$ 57,936.02</u></u>	<u><u>\$ 53,803.80</u></u>	<u><u>\$ 11,378.73</u></u>	<u><u>\$ 11,378.73</u></u>	<u><u>\$ 25,417.77</u></u>



Ryan A. Smith, Director
Business Support Center

PHONE: 754-321-0668 FAX: 754-321-0591 EMAIL: ryan.smith@browardschools.com

DATE: December 12, 2023

TO: Joris M. Jabouin, Chief Auditor
Office of the Chief Auditor

FROM: Ryan A. Smith, Director
Business Support Center

Denise Dopico-Lizano, Principal
Lake Forest Elementary School

SUBJECT: **RESPONSE- AUDIT REPORT ON INTERNAL ACCOUNTS-FISCAL YEAR 2022-23**

This correspondence acknowledges receipt and prompt review of the findings from the Internal Audit performed for fiscal year (FY) 2023 for Lake Forest Elementary School. The audit revealed one exception related to a transfer of commissions for fall photographs to the school's Faculty/Sunshine Account.

In this instance, the commission check was accompanied by a letter from the photographer (Strawbridge Studios) indicating the commission was to be used at the principal's discretion, however our Standard Practice Bulletin requires the funds to be placed in the General Fund of the school's Internal Funds. The Business Support Center (BSC) bookkeeper should have verified the permissibility of this transfer prior to processing the transaction and admitted to the oversight.

The BSC and Principal Dopico-Lizano have agreed to execute the recommendations provided by the Auditor in the Audit Report by 1/12/2024. Below is an additional corrective measure agreed to be implemented by the BSC to prevent further exceptions related to this area.

- BSC to launch an AI Chatbot on its SharePoint page by 01/12/2024. The Chatbot will be capable of answering questions related to Internal Funds and affiliated Standard Practice Bulletins. It will also be capable of connecting them directly to staff for more complex questions around Internal Funds. This initiative aims to provide staff with an additional resource to verify compliance with processes addressed by Standard Practice Bulletins more easily.



SUBJECT: RESPONSE- AUDIT REPORT ON INTERNAL ACCOUNTS-FISCAL YEARS 2021 AND 2022

PAGE: 2

The BSC recognizes the seriousness of this audit finding and remains committed to collaborating with our locations to run fiscally sound operations. We are confident that these corrective measures will further improve our operations by helping all locations prevent similar future audit exceptions.

Please contact me directly at 754-321-0668 if I may be of further assistance.

cc: Jennifer Andreu
Alan Strauss
Thomas Correll
Ali Arcese
Sheena Newton

Sheridan Technical College
2023

SHERIDAN TECHNICAL COLLEGE
AUDIT REPORT
FOR THE 2022-23 FISCAL YEAR
JULY 1, 2022 THROUGH JUNE 30, 2023

PROFILE OF THE SCHOOL

Address: 5400 Sheridan Street, Hollywood, Florida 33021
Region: Non-Traditional Schools
Regional Supt: Ted Toomer
Director: Estella Eckhardt
Principal: Cara Daniel
Bookkeeper: Tina Wright

CASH AND INVESTMENT SUMMARY

	<u>6/30/23</u>
Cash Account:	
Checking Account – Centennial Bank	\$ 665,654.16
Investment:	
Treasurer’s Pool Account	<u>950,000.00</u>
 TOTAL	 <u>\$ 1,615,654.16</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of Sheridan Technical College for the 2022-23 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2022-23 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board’s policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

TESTING AND ACTIVITY FEES

According to Business Practice Bulletin A-421, the technical college will review balances related to Student Activity Fees and Student Testing Fees and make quarterly remittances to the District, per the Bulletin 100% of the fees must be remitted by year end. Additionally, per the approved Postsecondary Workforce Education and Community Education Fee Schedule for School Year 2022-2023, any remaining funds collected for drug testing will be transmitted to the school's operating budget.

A review of the FY2023 trial balances revealed the following balances were remaining in the school's internal funds accounts and will need to be remitted to the District.

6585-0000	STUDENT ASSESSMENT PLACEMENT	7,800.00
6350-0000	PEARSON VUE Fees	1,940.86
6240-0000	DRUG SCREENING FEES	2,712.07
6875-0000	TEAS Testing	5,000.00
6675-0000	AIC/REFRIG CERT. TESTING	2,030.00
6349-0000	C.V.D. Competence Assessment	28,080.68
6278-0000	STUDENT ACTIVITY FEES	26,483.85
	Total	\$74,047.46

Upon further review of the activity in the Student Activities Fees and Pearson Vue Fees accounts it was noted that payments were made for Chamber of Commerce memberships, awards and speakers as well as Staff Appreciation parties and gifts. As the amounts were disbursed from accounts which are to be remitted to the District for the school's operating budget the additional funds listed below should also be remitted.

	Account 6278 Student Activity Fees	Account 6350 Pearson Vue Fees
Chambers of Commerce Payments	1,500.00	3,470.00
Staff Appreciation Party & Gifts	126.99	3,902.00
Total	\$1,626.99	\$7,372.00

Per the review of the accounts as well as Business Practice Bulletin A-421 the amount to be transmitted to the school's operating budget should be the end balances totaling \$74,047.46 as well as the spending from Account 6278 (\$1,626.99) and Account 6350 (\$7,372.00) for a total of \$83,046.45.

Furthermore, District policy allows for up to \$1,500 to be used for Promotions and Public Relations, the payments to the Chambers of Commerce for Greater Fort Lauderdale and Greater Hollywood total \$5,270 therefore exceeding the limit.

We recommend the Principal and Department Chairs review the requirements of Florida Department of Education Redbook Chapter 8, Business Practice Bulletin A-421 Technical Colleges, Adult Centers and Community Schools Fees and Expenses Recovery and Standard Practice Bulletin I-312 Promotions/Public Relations & Hospitality with the Bookkeeper and Staff and ensure:

1. The funds collected in trust for the district school board shall be remitted timely and in its entirety. *Funds collected for a specific, restricted purpose shall be accounted for in a trust account. Collections for the district school board are trust funds. (Chapter 8)*
2. Student Activity Fees and Testing Fees will be remitted quarterly. 100% of the fees must be remitted by year end. Gross proceeds for GED Test Fees collected must be remitted monthly. (A-421)
3. Promotions and Public Relations are to promote goodwill between the school district and the public. The maximum funding for Technical Centers is \$1,500 per fiscal year. (I-312)

CHILDCARE

Review of the trial balance revealed Account 5530- Child Care Patron which is used to hold funds collected in connection to fee based childcare services. The following items were also noted:

- a. The designated account for collection of fees is a club account sequence, the account should be a Child Care Trust Account.
- b. It is noted that remittances to the District were made net of expenditures made from the account. The total amount of revenue generated for FY2023 was \$60,432.92, the amount remitted to the District was \$27,083.56. Lunches for twenty (20) children and six (6) adults were billed monthly to the program and paid to the school's commercial food program which is remitted to the district, the total for FY2023 was \$25,654.82. There was \$2,416.00 assessed for electronic payments and the remaining \$5,278.54 was paid to outside vendors.

We recommend the Principal and Department Chair review the requirements of Business Practice Bulletin C-100 Earling Childhood Education Guidelines for Infant, Toddler and Pre-K Programs with the bookkeeper and staff to ensure:

1. Funds generated from the Early Childhood Education Programs will be used at the school site in the ECE program to fund teacher salaries, curriculum, assessments, resources, basic equipment and operating costs.
2. Bookkeeper remits all Fee Collections to the Treasury Department at the end of the collection period. **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.**

PURCHASING POLICY 3320

A review of disbursements noted payments made to vendors which were not in compliance with the District Purchasing Policy 3320. The following instances were noted:

- a. A vendor was paid \$3,638.80 for employee uniforms and \$64,112.65 for uniforms resold in the location's bookstore in FY2023. The school did not receive three written quotations nor did they initiate a competitive solicitations process through procurement.
- b. The school signed a contract with a vendor for landscaping services which amounted to \$16,950 during FY23 and did not receive three written quotations for the contracted services. Additionally, during FY2023 the vendor was paid for Tree Trimming services but is not an approved vendor per Contract #FY22-194 effective 1/15/22 – 1/31/25.
- c. It was noted that a vendor not approved by the District was paid \$3,600 in FY2023 for maintenance and repair of gym equipment at Sheridan Technical College and Sheridan Technical High School. The school provided a maintenance contract with the non-approved vendor date stamped 11/23/2020. The School Board approved Contract Number FY23-024 to Centurion Partners Health and Fitness (Primary) and Douglas Blau, Inc d/b/a Fitness Source (Alternate) for the time period of June 1, 2022 through May 31, 2025.

We recommend the Principal and Department Chairs review the requirements of Broward County School Board Policy 3320 and Standard Practice Bulletin I-314 Internal Funds Purchases with the Bookkeeper and Staff and ensure:

1. If an item or service to be purchased is the same or of a similar nature as an item currently on contract, the item on contract must be purchased from the approved vendor. Any deviation from this procedure must be fully justified and documented by the principal or department head as to the reason for the exception, pre-approved by the Superintendent, and the documentation must be maintained for audit purposes. This Rule applies to purchases made through all funds, including internal funds.
2. Purchases from \$5,000 to \$50,000 which require written solicitations that are not available from a contract awarded or approved for use by The School Board requires a minimum of three written quotations, unless an exemption to this requirement is established herein.

CAPITAL ASSETS

During our review of Prom Fundraising, it was noted that the Prom Committee voted to purchase a 360 machine in the amount of \$4,659.99 to be used at prom and then donated to the high school. The item was purchased on 4/26/2023, however, was not reported to capital assets to be included in the location's inventory. As a result of the audit, the Principal completed a Capital Assets

Activity Form on October 17, 2023, the vendor notified the location that serial numbers are not included on their products.

We recommend the Principal and Department Chair review the requirements of, Standard Practice Bulletin I-311 Capital Assets with the bookkeeper and school staff to ensure:

1. Any item purchased or donated which has a value over \$1,000 is considered to be high risk must be reported to Capital Assets on a Tangible Property Loss/Equipment Acquisition Form.

SHERIDAN TECHNICAL COLLEGE

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2022 - 2023

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 27,854.14	\$ 94,519.35	\$ 92,791.95	\$ 3,044.55	\$ 6,668.55	\$ 25,957.54
Clubs	61,122.37	78,045.92	75,371.84	1,638.50	1,148.00	64,286.95
Departments	2,400.63	550,672.08	557,242.62	32,834.43	25,680.56	2,983.96
Trusts	1,029,741.02	4,862,853.14	4,981,039.42	187,529.19	127,899.49	971,214.44
General	<u>546,212.47</u>	<u>1,273,145.87</u>	<u>1,204,497.00</u>	<u>784,409.98</u>	<u>848,060.05</u>	<u>551,211.27</u>
TOTALS	<u><u>\$ 1,667,330.63</u></u>	<u><u>\$ 6,859,236.36</u></u>	<u><u>\$ 6,910,942.83</u></u>	<u><u>\$ 1,009,456.65</u></u>	<u><u>\$ 1,009,456.65</u></u>	<u><u>\$ 1,615,654.16</u></u>

Sheridan Technical College

Cara A. Daniel, Director

Main Campus

5400 Sheridan Street

Hollywood, Florida 33021

phone: 754.321.5400 • fax: 754.321.5680

SheridanTechnicalCollege.edu

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Superintendent of Schools

DATE: December 8, 2023

TO: Ted Toomer, Ed.D
Associate Superintendent of Non-Traditional Schools

FROM: Cara Daniel, Director 
Sheridan Technical College & High School

SUBJECT: **SHERIDAN TECHNICAL COLLEGE & HIGH SCHOOL AUDIT RESPONSE**

This correspondence acknowledges receipt and prompt review of the findings from the Internal Audit performed for fiscal year (FY) 2023 for Sheridan Technical College & Sheridan Technical High School. The audit revealed the following exceptions: Testing & Activity Fees, Childcare, Purchasing Policy 3320, and Capital Assets.

In addition to following the recommendations provided by the Auditor in the Audit Report, below are additional corrective measures that the Director, Cara Daniel will employ and monitor to prevent further exceptions related to these areas.

- Testing & Activity Fees
 - The Internal Account funds identified within the findings were remitted to the district on December 5, 2023, and the supporting documentation was shared with the Auditor via email.
 - The Director has established weekly meetings with the internal accounts Bookkeeper to ensure remittances are being made as outlined within Business Practice Bulletin A-421 Technical Colleges, Adult Centers and Community Schools and Standard Practice Bulletin I-312 Promotions/Public Relations & Hospitality.
 - The Director will collaborate with the other Technical Colleges' Directors to review and update Business Practice Bulletin A-421 Technical Colleges, Adult Centers, and Community Schools.

SUBJECT: SHERIDAN TECHNICAL COLLEGE & HIGH SCHOOL AUDIT RESPONSE

PAGE: 2

- **Childcare**
 - It is important to note that our Childcare account was established over 20+ years ago by the previous Technical College Director. This account was created to support our Post Secondary CTE Early Childhood Education Training Program. Our Post Secondary students that enroll in this program attain their training hours and program competency by working in our onsite daycare.
 - The Director will establish a Childcare Trust Account as recommended by the Auditor for the deposits and transmittals of all childcare fees.
 - The Director has met to review and discuss Business Practice Bulletin C-100 with the bookkeeper and the Department Chair of the Education & Training Program to ensure compliance with policy.
- **Purchasing Policy 3320**
 - The Director will review and discuss the District Purchasing Policy 3320 with Department Chairs, Teachers, and Support staff members on December 14, 2023, during the school wide Leadership Team Meeting
 - School-based staff will be directed to work proactively with Bookkeeper and Director, regarding any questions about permissibility of purchases, prior to purchases being made to ensure transactions stay within scope of those allowed by policy and Standard Practice Bulletins.
 - The Director and Bookkeeper will strengthen internal controls for purchasing processes and enhance staff training on policy adherence.
- **Capital Assets**
 - The Director will review and discuss Standard Practice Bulletin I-311 Capital Assets at our Leadership Team Meeting on December 14, 2023.
 - We emailed the Auditor a copy of a letter from the vendor that sold us the 360 Machine indicating that this product does not have a UPC and/or serial number.
 - The campus inventory manager, in collaboration with school administration, will conduct regular physical audits of capital assets to reconcile with the records.

I recognize the seriousness of the audit findings and remain committed to collaborating with the Chief Auditor's Office and Dr. Ted Toomer, Associate Superintendent of Non-Traditional Schools, to ensure that our internal account operations are in alignment with district policy. I am confident that these corrective measures will further improve our operations by helping all locations prevent similar future audit exceptions.

Please contact me directly at (754)321-5435 if I may be of further assistance.

TED TOOMER, Ed.D., ASSOCIATE SUPERINTENDENT
OFFICE OF ASSOCIATE SUPERINTENDENT

PHONE: 754-321-3800 **FAX:** 754-321-3886 **EMAIL:** ted.toomer@browardschools.com

December 12, 2023

TO: Joris Jabouin, Chief Auditor
Office of the Chief Auditor

FROM: Ted Toomer, Ed.D. 
Associate Superintendent, Non-Traditional Schools

SUBJECT: SHERIDAN TECHNICAL COLLEGE & HIGH SCHOOL INTERNAL AUDIT RESPONSE – FISCAL YEAR 2023

This correspondence comes to acknowledge receipt and review of the audit findings for the fiscal year 2023 for Sheridan Technical College & High School. I have read the principal/director's response to the findings as well. According to information received, the audit revealed the following exceptions in Testing & Activity Fees, Childcare, Purchasing Policy 3320, and Capital Assets. The principal/director employed site-based measures to correct this matter. In addition to the corrective measures the director is instituting, the Office of the Associate Superintendent will provide the following support and oversight in assisting the school in the area:

- The Director will review Standard Practice Bulletin I-312 and Business Practice Bulletin A-421 with the principal/director to ensure that procedures are implemented so that remittances are made in a timely manner per the Standard and Business Practice Bulletins.
- The Director will review Business Practice Bulletin C-100 with the principal/director to ensure they are following the Business Practice Bulletin.
- The Director will review the District's Purchasing Policy 3320 with the principal/director to ensure they are following the policy.
- The Director will review Standard Practice Bulletin I-311 with the principal/director to ensure procedures are implemented per the Standard Practice Bulletin.
- The Director will monitor the corrective actions noted in the principal's response to ensure they are occurring in the manner described by the principal.
- The director will include a review of the newly adopted school procedures in the regularly scheduled site visits with the principal and provide appropriate guidance and support for improvement.
- The results of this audit will be appropriately reflected in the principal/director's annual evaluation.



SUBJECT: SHERIDAN TECHNICAL COLLEGE & HIGH SCHOOL INTERNAL AUDIT RESPONSE – FISCAL YEAR 2023

PAGE: 2

The Office of the Associate Superintendent recognizes the seriousness of these audit findings. We will work with the school to develop, implement, and monitor sound business practices that should prevent further occurrences of this nature. As always, I may be reached at 754-321-3800 for additional information.

c: Horace Hamm, Director (Task-Assigned), Non-Traditional Schools
Cara Daniel, Principal/Director, Sheridan Technical College & High School

Taravella High School

2023

J.P. TARAVELLA HIGH SCHOOL
AUDIT REPORT
FOR THE 2022-23 FISCAL YEAR
JULY 1, 2022 THROUGH JUNE 30, 2023

PROFILE OF THE SCHOOL

Address: 10600 Riverside Drive, Coral Springs, Florida 33071
Region: North
Regional Supt: Dr. Jermaine Fleming
Director: Todd LaPace
Principal: Marietta De Armas
Bookkeeper: Denise ‘Shelley’ Daley

CASH AND INVESTMENT SUMMARY

	<u>6/30/23</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 141,080.30
Investment:	
Treasurer’s Pool Account	<u>100,000.00</u>
TOTAL	<u><u>\$ 241,080.30</u></u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statements of J.P. Taravella High School for the 2022-23 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2022-23 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board’s policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

Missing Receipting Documents

During our review of receipting documents and the Monies Collection Envelope Log, we noted three (3) Monies Collection Envelopes (MCE) missing.

- Money Collection Envelope #530604 was issued to staff on 9/19/2022 and not returned, a Certificate of Loss was completed by the bookkeeper upon inquiry by the auditor on 9/26/2023.
- Money Collection Envelope #530670 was issued to staff on 1/20/23 and not returned, the bookkeeper prepared a Certificate of Loss on 6/5/23.
- Money Collection Envelope #530700 was issued to staff on 4/10/23 and not returned, the bookkeeper prepared a Certificate of Loss on 5/7/23.

Standard Practice Bulletin I-302 Cash Collections Section II.B. states “WARNING: the preservation and retention of initial receipting documents (BC-40P, monies collection envelopes, tickets, facility rental contracts, etc.) is extremely IMPORTANT. Pre-numbered receipting documents should be periodically accounted for, safeguarded, and retained for audit.

We recommend the Principal review the requirements of Standard Practice bulletins I-302 Cash Collections and I-404 Certificate of Loss with the Bookkeeper, and the schools staff, and ensure that:

1. Pre-numbered receipting documents are periodically accounted for, safeguarded, and retained for audit.
2. A Certificate of Loss, containing a detailed explanation, is completed at the time of the loss of a pre-numbered receipting document, and signed by the Principal prior to the start of the audit.

Disbursements

During our review of a sample of the school’s Disbursements, we noted welcome back breakfast was purchased for faculty and staff using funds from the Student Government Association A/C 4635-0000.

There were no minutes from the Club attached to disbursement authorizing purchase from account or use of funds from account.

We recommend the Principal review the requirements of I-203 Classes, Clubs and Departments and Standard Practice Bulletins I -305 Disbursements, with the Bookkeeper, and the school’s staff to ensure:

1. Funds generated by student fundraising activities are used for the intended purpose and objective.
2. Minutes must be attached to every Expense Reimbursement/Payment Request Form.

3. Food and gifts for faculty and staff are purchased using funds from the Faculty Account, Sunshine Account, or Staff Appreciation Account, with funds derived from vending commissions, collections from faculty and staff, or donations specifically earmarked for Faculty and Staff use.

J.P. TARAVELLA HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2022 - 2023

FUND	BEGINNING BALANCES	DEBIT (FUND -)	CREDIT (FUND +)	TRANSFERS OUT	TRANSFERS IN	ENDING BALANCES
Athletics	\$ 6,117.54	\$ 24,040.06	\$ 29,877.98	\$ 3,628.90	\$ 70.60	\$ 8,397.16
Music	4,026.72	11,074.14	16,236.41	3,530.00	2,246.64	7,905.63
Classes	26,132.64	144,722.80	151,304.77	18,501.79	20,854.15	35,066.97
Clubs	126,871.78	384,894.91	370,811.94	35,341.01	34,926.72	112,374.52
Departments	32,758.03	75,192.65	85,781.42	11,984.60	1,156.85	32,519.05
Trusts	32,831.23	72,261.84	61,662.35	47,196.85	56,426.88	31,461.77
General	<u>19,522.45</u>	<u>14,820.65</u>	<u>4,152.09</u>	<u>9,678.14</u>	<u>14,179.45</u>	<u>13,355.20</u>
TOTALS	<u><u>\$ 248,260.39</u></u>	<u><u>\$ 727,007.05</u></u>	<u><u>\$ 719,826.96</u></u>	<u><u>\$ 129,861.29</u></u>	<u><u>\$ 129,861.29</u></u>	<u><u>\$ 241,080.30</u></u>

J.P. TARAVELLA HIGH SCHOOL

Marietta De Armas, Principal

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www.browardschools.com/taravella

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Dr. Peter B. Licata
Superintendent of Schools

January 9, 2024

TO: Dr. Jermaine Fleming, North Region Superintendent

FROM: Marietta DeArmas, Principal
JP Taravella High School

SUBJECT: **RESPONSE TO AUDIT REPORT ON INTERNAL ACCOUNT FISCAL YEAR
2022-23**

The following is a description of the exceptions and corrective actions J.P. Taravella High School has taken to mitigate the findings identified in the audit conducted at J.P. Taravella High School:

Missing Receipting Documents:

During review of receipting document and the Monies Collection Envelope Log, 3 Monies Collection Envelopes:

Env #530604 explanation: Ms. Daley, JPT bookkeeper, realized at audit envelope was missing and secured the proper "certificate of loss" from employee. No monies were lost.

Env #530670 explanation: Employee completed a "certificate of loss" on 6/5/23 upon realizing the envelope was lost. No monies were lost.

Env# 530700 explanation: Employee completed a "certificate of loss" on 5/2/23 upon realizing the envelope was lost. No monies were lost.

In Summary: Throughout the school year 100s of envelopes are issued and returned timely. The above 3 cases were anomalies and are not standard practice at JPT.

Immediate Remedy: Principal has reviewed the process at length with bookkeeper, administrators, and employees. Each administrator followed up with everyone in person and summary review via email.



Process in place: All teachers, sponsors, coaches are trained at the beginning of the school year and as needed to ensure they are aware of the responsibility attached to collecting funds and the envelope they sign out.

In the future: When employee signs out an envelope they will also receive written instructions as a reminder of the process. Bookkeeper will continue to monitor that all items are turned in timely. Any concerns that arise will immediately be reported to the Principal and/or Office Manager.

Disbursements:

During review of school's disbursements, a welcome back breakfast was purchased for faculty using funds from Student Government A/C 4635-0000:

In Summary: JPT provides breakfast to faculty/staff during pre-planning days each year as a warm welcome and in continuity with our family philosophy. We utilize our staff appreciation funds, but since the amount is limited, the clubs would meet end of year or during summer (when preparing for freshmen invasion) and agree to set aside some funds for the breakfasts.

Immediate Remedy: Principal reviewed procedures and found the documentation from clubs that supports the pre-planning breakfasts. Principal followed up with bookkeeper and club sponsor to ensure that items are properly placed in file in the future for easy access to evidence of minutes, etc.

Process in place: Because funds from vendor monies was reduced in the past due to COVID etc., funds from clubs were used to purchase breakfasts for pre-planning week according to the minutes of the meetings and items provided in a timely manner to the bookkeeper for compliance/filing of supporting documentation (by club members/sponsor).

In the future: Since funds from vendor monies are now being restored and more funds are being allotted to staff appreciation, we can provide the pre-planning welcome breakfasts throughout the week with less support from clubs. All bookkeeping procedures/processes will remain intact and followed with fidelity.

The amount of cash that is handled daily in a high school of our size is well managed at JPT and this responsibility is not taken lightly. We maintain the integrity of the district's policies/procedures when it comes to our Internal Account and in everything that we do. Attached you will find an array of supporting documents as evidence behind what occurred in each exception that was found. I remain dutifully vigilant in protecting what belongs to our students and is earned through hard work and diligence.


Thank you for your attention and patience in this matter.

DR. JERMAINE V. FLEMING, REGIONAL SUPERINTENDENT
NORTH REGIONAL OFFICE

PHONE: 754-321-3600 **FAX:** 754-321-3630 **EMAIL:** jermaine.fleming@browardschools.com

January 17, 2024

TO: Joris Jabouin, Chief Auditor
Office of the Auditor

FROM: Dr. Jermaine V. Fleming, Regional Superintendent
North Regional Office 

SUBJECT: AUDIT REPORT ON INTERNAL ACCOUNTS – FISCAL YEAR 2022-23
J.P. TARAVELLA HIGH SCHOOL

This correspondence comes to acknowledge receipt and review of the audit findings for the fiscal year 2022-23 for J.P. Taravella High School. I have carefully read the findings and reviewed the principal's response to the findings. According to information received, the school was missing receipting documents and did not include the necessary minutes for disbursement.

The North Regional Office will implement the actions below:

- The director that oversees the school will meet with the principal and review the audit findings.
- The director that oversees the school will review internal account processes and documentation.
- The results of this audit will be appropriately reflected in the principal's annual evaluation.

The North Regional Office recognizes the seriousness of this finding. We will work with the school to develop, implement, and monitor sound business practices that should prevent further occurrences of this nature. As always, I may be reached at (754) 321-3600 for additional information.

JF/TL:sr

C: Mr. Todd LaPace, Director, North Regional Office
Mrs. Marietta De Armas, Principal, J.P. Taravella High School

Section II:

Audit Reports with No Exceptions

Broadview Elementary School

2023

BROADVIEW ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2022-23 FISCAL YEARS
JULY 1, 2022, THROUGH JUNE 30, 2023

PROFILE OF THE SCHOOL

Address: 1800 SW 62nd Avenue, North Lauderdale, Florida 33068

Region: Central

Regional Supt.: Dr. Angela Fulton

Director: Sandra Shipman

Principal: Dr. Joshua Kisten

Bookkeepers: Chequita Butler-Business Support Center (September 2022-Present)
Cindy Celestin-Business Support Center (June 2022-August 2022)
Tonia Jackson-Business Support Center (March 2022-May 2022)
Cindy Celestin-Business Support Center (October 2021-February 2022)

Cash Account:	<u>6/30/23</u>
Checking Account – Wells Fargo Bank	<u>\$33,737.21</u>
 TOTAL	 <u><u>\$33,737.21</u></u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statements of Broadview Elementary School for the 2022-2023 Fiscal Year. We conducted our audit in accordance with accepted government auditing standards, issued by the Comptroller General of the United States. The financial statements of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2022-2023 Fiscal Year, on the cash basis of accounting. Regarding the items tested, the school complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school functioned as designed by the District administration.

AUDIT EXCEPTIONS
None

BROADVIEW ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2022-2023

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Music	643.15	-	-	-	-	643.15
Classes	3,297.99	19,070.00	13,365.37	4,701.15	8,046.36	5,657.41
Clubs	3,202.03	1,870.00	2,372.88	-		2,699.15
Departments	6,297.02	13,548.47	13,386.16	593.29	-	7,052.62
Trusts	14,993.91	13,394.51	14,389.11	3,946.57	1,054.65	16,891.23
General	<u>1,668.44</u>	<u>234.08</u>	<u>968.87</u>	<u>160.00</u>	<u>300.00</u>	<u>793.65</u>
TOTALS	<u><u>\$ 30,102.54</u></u>	<u><u>\$ 48,117.06</u></u>	<u><u>\$ 44,482.39</u></u>	<u><u>\$ 9,401.01</u></u>	<u><u>\$ 9,401.01</u></u>	<u><u>\$ 33,737.21</u></u>

Coconut Palm Elementary School

2023

COCONUT PALM ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2022-23 FISCAL YEAR
JULY 1, 2022 THROUGH JUNE 30, 2023

PROFILE OF THE SCHOOL

Address: 13601 Monarch Lakes Boulevard, Miramar, FL 33027
Region: South
Regional Supt.: Alan Strauss
Director: Davida Johnson
Principal: Juan Alejo
Bookkeeper: Wendy Duran De Hernandez–Business Support Center (Feb. 2022 – Present)

CASH AND INVESTMENT SUMMARY

	<u>6/30/23</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 32,638.81
 TOTAL	 <u>\$ 32,638.81</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of Coconut Palm elementary School for the 2022-23 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2022-23 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

COCONUT PALM ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2022 - 2023

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Music	\$ -	\$ 963.00	\$ 880.77	\$ -	\$ -	\$ 82.23
Classes	1,338.00	14,165.86	13,315.68	6,354.77	7,126.85	1,416.10
Clubs	1,244.82	1,736.00	1,908.73	897.05	665.24	1,303.90
Departments	4,987.18	77.15	547.08	1,348.53	3,779.86	2,085.92
Trusts	18,270.27	38,518.81	50,391.25	14,063.35	7,435.30	13,025.88
General	<u>15,138.47</u>	<u>4,699.45</u>	<u>1,456.69</u>	<u>2,814.31</u>	<u>6,470.76</u>	<u>14,724.78</u>
TOTALS	<u><u>\$ 40,978.74</u></u>	<u><u>\$ 60,160.27</u></u>	<u><u>\$ 68,500.20</u></u>	<u><u>\$ 25,478.01</u></u>	<u><u>\$ 25,478.01</u></u>	<u><u>\$ 32,638.81</u></u>

Colbert Elementary School
2023

COLBERT ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2022-23 FISCAL YEARS
JULY 1, 2022, THROUGH JUNE 30, 2023

PROFILE OF THE SCHOOL

Address: 2702 Funston Street, Hollywood, Florida 33020

Region: South

Regional Supt.: Alan Strauss

Director: Thomas Correll

Principal: Dorsett McLeod

Bookkeepers: Tonia Jackson – Business Support Center (February 2023 – Present)
Migna Santiago-Business Support Center (October 2021-January 2023)

Cash Account:	<u>6/30/23</u>
Checking Account – Wells Fargo Bank	<u>\$ 26,635.28</u>
 TOTAL	 <u>\$ 26,635.28</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statements of Colbert Elementary School for the 2023 Fiscal Year. We conducted our audit in accordance with accepted government auditing standards, issued by the Comptroller General of the United States. The financial statements of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2023 Fiscal Year, on the cash basis of accounting. Regarding the items tested, the school complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

COLBERT ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2022-2023

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$3,737.81	\$379.50	\$ 1,456.92	\$ 85.44	\$ 2,364.94	\$ 380.89
Clubs	3,400.06	446.00	1,072.37	318.07	16.68	3,075.08
Departments	5,290.21	3,733.74	-	4,478.40	3,596.46	9,905.89
Trusts	3,777.37	5,987.80	6,529.79	6,228.76	4,072.81	5,391.33
General	<u>4,691.63</u>	<u>6,626.26</u>	<u>2,376.02</u>	<u>2,913.52</u>	<u>3,973.30</u>	<u>7,882.09</u>
TOTALS	<u><u>\$ 20,897.08</u></u>	<u><u>\$ 17,173.30</u></u>	<u><u>\$ 11,435.10</u></u>	<u><u>\$ 14,024.19</u></u>	<u><u>\$ 14,024.19</u></u>	<u><u>\$ 26,635.28</u></u>

Community School South
2023

COMMUNITY SCHOOLS SOUTH
AUDIT REPORT
FOR THE 2022-23 FISCAL YEAR
JULY 1, 2022 THROUGH JUNE 30, 2023

PROFILE OF THE SCHOOL

Address: 4747 NW 14th Street, Lauderdale, FL 33313.
Region: Non-Traditional
Regional Supt.: Dr. Ted Toomer
Director: Leo Nesmith
Principal: Brian Faso
Bookkeeper: Betsy Clinger

CASH AND INVESTMENT SUMMARY

	<u>6/30/23</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 77,470.95
Investment:	
Treasurer’s Pool Account	<u>150,000.00</u>
TOTAL	<u>\$ 227,470.95</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of Community Schools South for the 2022-23 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2022-23 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board’s policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

COMMUNITY SCHOOL SOUTH

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2022-2023

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Clubs	\$ 3,613.69	\$ -	\$ 2,640.25	\$ 1,422.39	\$ -	\$ 2,395.83
Trusts	215,616.08	487,197.39	493,566.26	445,720.61	444,938.34	210,029.48
General	<u>27,357.18</u>	<u>3,659.82</u>	<u>13,866.70</u>	<u>1,495.34</u>	<u>3,700.00</u>	<u>14,945.64</u>
TOTALS	<u>\$ 246,586.95</u>	<u>\$ 490,857.21</u>	<u>\$ 510,073.21</u>	<u>\$ 448,638.34</u>	<u>\$ 448,638.34</u>	<u>\$ 227,470.95</u>

**Coral Park Elementary School
2023**

CORAL PARK ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2022-2023 FISCAL YEAR
JULY 1, 2022, THROUGH JUNE 30, 2023

PROFILE OF THE SCHOOL

Address: 8401 Westview Drive, Coral Springs, Florida 33067
Region: North
Regional Supt.: Dr. Jermaine Fleming
Director: Maria Perez
Principal: Camille Pontillo
Bookkeepers: Christine Sacks

CASH AND INVESTMENT SUMMARY

	<u>6/30/23</u>
Cash Account:	
Checking Account – Wells Fargo	\$ 110,954.05
Investment:	
Treasurer’s Pool Account	<u>\$20,000.00</u>
TOTAL	<u>\$130,954.05</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statements of Coral Park Elementary School for the 2022-23 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statements of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2022-23 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board’s policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

CORAL PARK ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2022-2023

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Athletics	\$ -	-	\$ -	\$ -	\$ -	\$ -
Music	300.02	-	-	-	-	300.02
Classes	1,667.82	21,411.00	19,129.24	1,435.79	2,878.12	2,507.25
Clubs	5,944.90	-	1,635.78	82.56	199.75	4,191.93
Departments	5,159.85	-	-	779.06	-	5,938.91
Trusts	48,730.18	240,632.32	207,955.88	11,362.20	15,799.14	76,969.68
General	<u>30,467.26</u>	<u>5,453.45</u>	<u>91.85</u>	<u>6,217.40</u>	<u>1,000.00</u>	<u>41,046.26</u>
TOTALS	<u><u>\$ 92,270.03</u></u>	<u><u>\$ 267,496.77</u></u>	<u><u>\$ 228,812.75</u></u>	<u><u>\$ 19,877.01</u></u>	<u><u>\$ 19,877.01</u></u>	<u><u>\$ 130,954.05</u></u>

Cross Creek School

2023

CROSS CREEK SCHOOL
AUDIT REPORT
FOR THE 2022-23 FISCAL YEAR
JULY 1, 2022 THROUGH JUNE 30, 2023

PROFILE OF THE SCHOOL

Address: 1010 NW 31st Avenue, Pompano Beach, Florida 33069

Region: Non-Traditional

Regional Supt.: Dr. Ted Toomer

Director: Leo Nesmith

Principal: Colleen Stearn

Bookkeeper: Lisa Smith - Business Support Center (Sept. 2022 – Present)
Ruth Ocejo - Business Support Center (May 2022 – Sept. 2022)

CASH AND INVESTMENT SUMMARY

	<u>6/30/23</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 10,559.54
TOTAL	<u>\$ 10,559.54</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of Cross Creek School for the 2022-23 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2022-23 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

CROSS CREEK SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2022 - 2023

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 595.70	\$ -	\$ -	\$ -	\$ -	\$ 595.70
Clubs	2,489.18	1,777.00	1,404.61	1,045.99	1,249.81	2,657.75
Departments	596.96	-	-	-	17.88	579.08
Trusts	1,615.11	3,862.00	3,620.83	950.66	297.28	2,509.66
General	<u>3,058.72</u>	<u>4,503.73</u>	<u>2,913.42</u>	<u>605.07</u>	<u>1,036.75</u>	<u>4,217.35</u>
TOTALS	<u>\$ 8,355.67</u>	<u>\$ 10,142.73</u>	<u>\$ 7,938.86</u>	<u>\$ 2,601.72</u>	<u>\$ 2,601.72</u>	<u>\$ 10,559.54</u>

Dillard 6-12
2023

DILLARD 6-12
AUDIT REPORT
FOR THE 2022-23 FISCAL YEAR
JULY 1, 2022 THROUGH JUNE 30, 2023

PROFILE OF THE SCHOOL

Address: 2501 NW 11th Street, Fort Lauderdale, FL 33311

Region: Central

Regional Supt.: Dr. Angela Fulton

Director: Haleh Darbar

Principal: Casandra Robinson

Bookkeepers: Anitra Roland – Business Support Center (August 2022 – Current)
Kimberly Richardson – Business Support Center (July 2022)

CASH AND INVESTMENT SUMMARY

	<u>6/30/22</u>
Cash Account:	
Checking Account – Bank of America	\$ 278,396.32
Investment:	
Savings Account	<u>30,000.00</u>
TOTAL	<u>\$ 308,396.32</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of Dillard 6-12 for the 2022-23 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2022-23 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

DILLARD 6-12 SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2022-2023

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Athletics	\$ 33,055.35	\$ 119,015.74	\$ 37,872.54	\$ 8,113.69	\$ 41,533.48	\$ 80,778.76
Music	3,586.87	58,843.45	52,927.75	6,501.00	10,676.24	5,327.33
Classes	14,368.75	163,302.50	150,873.68	29,319.03	41,751.89	14,364.71
Clubs	116,240.30	167,481.83	147,142.48	57,129.99	59,269.56	134,440.08
Departments	15,627.55	35,917.32	22,366.41	5,092.51	14,108.09	20,162.88
Trusts	35,124.63	84,248.86	135,346.23	86,185.13	23,892.72	46,319.67
General	<u>8,193.67</u>	<u>713.14</u>	<u>794.55</u>	<u>810.00</u>	<u>1,919.37</u>	<u>7,002.89</u>
TOTALS	<u><u>\$ 226,197.12</u></u>	<u><u>\$ 629,522.84</u></u>	<u><u>\$ 547,323.64</u></u>	<u><u>\$ 193,151.35</u></u>	<u><u>\$ 193,151.35</u></u>	<u><u>\$ 308,396.32</u></u>

Falcon Cove Middle School
2023

FALCON COVE MIDDLE SCHOOL
AUDIT REPORT
FOR THE 2022-23 FISCAL YEAR
JULY 1, 2022 THROUGH JUNE 30, 2023

PROFILE OF THE SCHOOL

Address: 4251 Bonaventure Boulevard, Weston, FL 33332
Region: South
Regional Supt.: Alan Strauss
Director: Teresa Hall
Principal: Steven Carruth
Bookkeeper: Galeine Montimere

CASH AND INVESTMENT SUMMARY

	<u>6/30/23</u>
Cash Account:	
Checking Account-J.P. Morgan Chase	\$ 175,049.58
Investment:	
Treasurer's Pool	<u>60,000.00</u>
TOTAL	<u>\$ 235,049.58</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of Falcon Cove Middle School for the 2022-23 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2022-23 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

FALCON COVE MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2022-2023

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Athletics	\$ 760.44	32,916.37	\$ 29,932.78	\$ 4,606.82	\$ 4,636.82	\$ 3,714.03
Music	2,764.16	3,920.00	5,836.81	-	-	847.35
Classes	1,201.44	218,250.72	222,629.49	3,622.33	200.00	245.00
Clubs	157,743.08	307,829.39	327,345.91	6,163.16	2,696.65	141,693.07
Departments	12,887.44	12,288.00	10,937.08	780.35	-	15,018.71
Trusts	37,002.46	115,503.40	127,875.66	37,012.94	40,913.93	20,729.21
General	<u>52,188.55</u>	<u>14,192.35</u>	<u>9,840.49</u>	<u>10,611.58</u>	<u>14,349.78</u>	<u>52,802.21</u>
TOTALS	<u><u>\$ 264,547.57</u></u>	<u><u>\$ 704,900.23</u></u>	<u><u>\$ 734,398.22</u></u>	<u><u>\$ 62,797.18</u></u>	<u><u>\$ 62,797.18</u></u>	<u><u>\$ 235,049.58</u></u>

Hollywood Central Elementary School
2023

HOLLYWOOD CENTRAL ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2021-22 FISCAL YEAR
JULY 1, 2022, THROUGH JUNE 30, 2023

PROFILE OF THE SCHOOL

Address: 1700 Monroe Street, Hollywood, FL 33020
Region: South
Regional Supt.: Alan Strauss
Director: Katie Policastro
Principal: Delicia Decembert
Bookkeeper: Cynthia Ruffin – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/23</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 34,388.62
Investment:	
Treasury Pool	<u>\$30,000.00</u>
TOTAL	<u><u>\$64,388.62</u></u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of Hollywood Central Elementary School for the 2022-23 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2022-23 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

HOLLYWOOD CENTRAL ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2022 - 2023

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ -	\$ 1,948.00	\$ 1,495.43	\$ 14.00	\$ -	\$ 466.57
Clubs	2,352.78	850.00	1,152.34	142.04	14.50	2,177.98
Departments	2,565.80	73.19	-	889.19	-	3,528.18
Trusts	15,245.94	12,157.87	9,617.55	1,134.50	1,612.06	17,308.70
General	<u>39,611.48</u>	<u>2,147.29</u>	<u>298.41</u>	<u>46.83</u>	<u>600.00</u>	<u>40,907.19</u>
TOTALS	<u><u>\$ 59,776.00</u></u>	<u><u>\$ 17,176.35</u></u>	<u><u>\$ 12,563.73</u></u>	<u><u>\$ 2,226.56</u></u>	<u><u>\$ 2,226.56</u></u>	<u><u>\$ 64,388.62</u></u>

Hollywood Hills High School

2023

HOLLYWOOD HILLS HIGH SCHOOL
AUDIT REPORT
FOR THE 2022-23 FISCAL YEAR
JULY 1, 2022 THROUGH JUNE 30, 2023

PROFILE OF THE SCHOOL

Address: 5400 Stirling Road, Hollywood, Florida 33021
Area: South
Regional Sup.: Alan Strauss
Director: Teresa Hall
Principal: Daniel Most
Bookkeeper: Jenninfer Paredes

CASH AND INVESTMENT SUMMARY

	<u>6/30/23</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 169,592.23
Investment:	
Treasurer's Pool Account	<u>56,000.00</u>
TOTAL	<u>\$ 225,592.23</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statements of Hollywood Hills High School for the 2022-23 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2022-23 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

HOLLYWOOD HILLS HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2022 - 2023

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Athletics	\$ 13,052.54	\$ 16,528.48	\$ 12,882.19	\$ -	\$ 2,615.14	\$ 14,083.69
Music	3,532.90	8,506.81	5,790.90	1,566.95	4,517.50	3,298.26
Classes	12,020.42	56,018.00	53,216.93	15,255.61	15,819.61	14,257.49
Clubs	91,141.29	105,214.74	102,458.79	3,798.88	4,746.57	92,949.55
Departments	9,039.87	2,840.65	1,864.91	1,026.03	-	11,041.64
Trusts	87,890.69	49,769.02	69,573.23	32,894.01	26,468.21	74,512.28
General	<u>15,885.88</u>	<u>819.33</u>	<u>881.44</u>	<u>2,775.55</u>	<u>3,150.00</u>	<u>15,449.32</u>
TOTALS	<u><u>\$ 232,563.59</u></u>	<u><u>\$ 239,697.03</u></u>	<u><u>\$ 246,668.39</u></u>	<u><u>\$ 57,317.03</u></u>	<u><u>\$ 57,317.03</u></u>	<u><u>\$ 225,592.23</u></u>

Indian Ridge Middle School
2023

INDIAN RIDGE MIDDLE SCHOOL
AUDIT REPORT
FOR 2022-23 FISCAL YEAR
JULY 1, 2022 THROUGH JUNE 30, 2023

PROFILE OF THE SCHOOL

Address: 1355 Nob Hill Road, Davie, Florida 33324
Region: Central
Regional Supt.: Dr. Angela Fulton
Director: Dr. Francine Baugh- Stewart
Principal: Ian Murray
Bookkeeper: Alyse Gillard

CASH AND INVESTMENT SUMMARY

	<u>6/30/23</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 110,300.68
Investment:	
Treasurer's Pool Account	<u>50,000.00</u>
TOTAL	<u>\$ 160,300.68</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statements of Indian Ridge Middle School for the 2022-23 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2022-23 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

INDIAN RIDGE MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2022 - 2023

FUND	BEGINNING BALANCES	DEBIT (FUND -)	CREDIT (FUND +)	TRANSFERS OUT	TRANSFERS IN	ENDING BALANCES
Athletics	\$ 11,298.05	\$ 12,962.53	\$ 12,708.00	\$ 2,188.49	\$ 43.20	\$ 8,898.23
Music	1,177.56	14,469.20	16,130.00	1,113.18	1,000.00	2,725.18
Classes	5,266.07	264,165.42	268,405.54	7,767.52	6,051.05	7,789.72
Clubs	69,658.76	57,114.15	69,203.97	5,454.63	568.23	76,862.18
Departments	17,056.26	2,379.13	4,717.55	1,494.57	1,900.44	19,800.55
Trusts	55,585.88	283,723.91	248,670.81	48,062.78	51,865.22	24,335.22
General	<u>11,895.16</u>	<u>7,010.82</u>	<u>10,352.23</u>	<u>3,434.28</u>	<u>8,087.31</u>	<u>19,889.60</u>
TOTALS	<u><u>\$ 171,937.74</u></u>	<u><u>\$ 641,825.16</u></u>	<u><u>\$ 630,188.10</u></u>	<u><u>\$ 69,515.45</u></u>	<u><u>\$ 69,515.45</u></u>	<u><u>\$ 160,300.68</u></u>

Lauderhill Paul Turner Elementary School
2023

LAUDERHILL PAUL TURNER ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 20221-23 FISCAL YEAR
JULY 1, 2022, THROUGH JUNE 30, 2023

PROFILE OF THE SCHOOL

Address: 1500 NW 49th AVE., Lauderhill, Florida 33313
Region: Central
Regional Supt.: Dr. Angela Fulton
Director: Sandra Shipman
Principal: Michelle Engram-McKnight
Bookkeeper: Lisa Smith - Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/23</u>
Cash Account:	
Checking Account – Wells Fargo Bank	<u>\$ 4,563.86</u>
TOTAL	<u><u>\$4,563.83</u></u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statements of Lauderhill Paul Turner Elementary School the 2022-2023 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statements of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2022-23 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

LAUDERHILL PAUL TURNER ELEMENTARY SCHOOL
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2022-2023

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Music	\$ -				\$ -	\$ -
Classes	158.72	2,033.00	1,404.99	585.00	1,188.01	183.72
Clubs	120.47	-	-			120.47
Departments	2,002.76	-	-	372.90	-	2,375.66
Trusts	1,973.98	5,915.50	6,729.82	1,443.61	1,827.58	775.69
General	<u>1,303.90</u>	<u>570.37</u>	<u>1,380.03</u>	<u>868.42</u>	<u>254.34</u>	<u>1,108.32</u>
TOTALS	<u><u>\$ 5,559.83</u></u>	<u><u>\$ 8,518.87</u></u>	<u><u>\$ 9,514.84</u></u>	<u><u>\$ 3,269.93</u></u>	<u><u>\$ 3,269.93</u></u>	<u><u>\$ 4,563.86</u></u>

Meadowbrook Elementary School
2023

MEADOWBROOK ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2022-23 FISCAL YEAR
JULY 1, 2022, THROUGH JUNE 30, 2023

PROFILE OF THE SCHOOL

Address: 2300 SW 46th Avenue, Fort Lauderdale, Florida 33317

Region: Central

Regional Supt: Dr. Angela Fulton

Director: Dr. Ducarmel Augustin

Principal: David Levine

Bookkeeper: Donna Howard

CASH AND INVESTMENT SUMMARY

6/30/23

Cash Account:

Checking Account – Wells Fargo Bank	\$ 25,536.94
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TOTAL	<u>\$ 25,536.94</u>
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In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of Meadowbrook Elementary for the 2022-23 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2022-23 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

MEADOWBROOK ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2022- 2023

FUND	BEGINNING BALANCES	DEBIT (FUND -)	CREDIT (FUND +)	TRANSFERS OUT	TRANSFERS IN	ENDING BALANCES
Athletics	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Music	-					-
Classes	1,792.32	32,595.50	39,759.60	4,596.67	429.83	4,789.58
Clubs	1,611.97	2,490.18	1,937.00	4.32	4.32	1,058.79
Departments	5,033.59		472.22	-	566.10	6,071.91
Trusts	7,776.17	12,394.94	10,304.70	2,361.99	5,871.62	9,195.56
General	4,308.83	<u>1,761.67</u>	<u>1,782.83</u>	<u>1,150.00</u>	<u>1,241.11</u>	<u>4,421.10</u>
TOTALS	<u>\$ 20,522.88</u>	<u>\$ 49,242.29</u>	<u>\$ 54,256.35</u>	<u>\$ 8,112.98</u>	<u>\$ 8,112.98</u>	<u>\$ 25,536.94</u>

North Andrews Gardens Elementary School

2023

NORTH ANDREWS GARDENS ELEMENTARY SCHOOL OF THE ARTS
AUDIT REPORT
FOR THE 2022-23 FISCAL YEAR
JULY 1, 2022 THROUGH JUNE 30, 2023

PROFILE OF THE SCHOOL

Address: 345 NE 56th Street, Fort Lauderdale, FL 33334
Region: North
Regional Supt.: Dr. Jermaine Fleming
Director: Maria Perez
Principal: Catrice Duhart
Bookkeeper: Kathleen Kane

CASH AND INVESTMENT SUMMARY

	<u>6/30/23</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 29,923.75
Investment:	
Treasury Pool	<u>\$ 10,000.00</u>
TOTAL	<u>\$ 39,923.75</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of North Andrews Gardens Elementary School of the Arts for the 2022-23 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2022-23 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

NORTH ANDREWS GARDENS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2022 - 2023

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Music	\$ 7,856.09	\$ 2,494.06	\$ 1,071.49	\$ 4,614.35	\$ 1,016.92	\$ 12,876.09
Classes	308.32	33,012.53	23,744.68	1,059.00	5,180.68	5,454.49
Clubs	5,668.86	3,857.68	4,703.29	3,169.88	172.81	7,820.32
Departments	5,452.30	5,690.78	2,241.50	550.26	4,042.76	5,409.08
Trusts	2,044.56	29,135.28	30,163.84	7,563.03	6,035.69	2,543.34
General	<u>472.20</u>	<u>7,503.89</u>	<u>1,648.00</u>	<u>337.34</u>	<u>845.00</u>	<u>5,820.43</u>
TOTALS	<u><u>\$ 21,802.33</u></u>	<u><u>\$ 81,694.22</u></u>	<u><u>\$ 63,572.80</u></u>	<u><u>\$ 17,293.86</u></u>	<u><u>\$ 17,293.86</u></u>	<u><u>\$ 39,923.75</u></u>

Northeast High School
2023

NORTHEAST HIGH SCHOOL
AUDIT REPORT
FOR THE 2022-23 FISCAL YEAR
JULY 1, 2022 THROUGH JUNE 30, 2023

PROFILE OF THE SCHOOL

Address: 700 NE 56th Street, Oakland Park, FL 33334
Region: North
Regional Supt.: Dr. Jermaine Fleming
Director: Todd LaPace
Principal: Anthony Valachovic
Bookkeeper: Muhammad Uppal – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/23</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 83,503.97
Investment:	
Treasurer's Pool Account	<u>85,000.00</u>
TOTAL	<u>\$ 168,503.97</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of Northeast High School for the 2022-23 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2022-23 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

NORTHEAST HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2022 - 2023

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Athletics	\$ 4,717.58	\$ 42,152.23	\$ 32,344.74	\$ 11,462.63	\$ 7,417.96	\$ 18,569.74
Music	3,091.71	11,945.44	7,271.15	1,238.36	1,627.50	7,376.86
Classes	2,743.81	70,015.13	62,552.73	20,416.41	20,213.62	10,409.00
Clubs	80,727.91	69,618.51	64,844.37	7,740.78	41,964.33	51,278.50
Departments	11,071.18	2,101.15	2,624.28	165.15	83.00	10,630.20
Trusts	55,808.15	37,802.64	62,360.71	56,183.09	36,058.12	51,375.05
General	<u>6,644.58</u>	<u>1,604.60</u>	<u>(457.33)</u>	<u>21,255.62</u>	<u>11,097.51</u>	<u>18,864.62</u>
TOTALS	<u>\$ 164,804.92</u>	<u>\$ 235,239.70</u>	<u>\$ 231,540.65</u>	<u>\$ 118,462.04</u>	<u>\$ 118,462.04</u>	<u>\$ 168,503.97</u>

Oakland Park Elementary School
2023

OAKLAND PARK ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2022-23 FISCAL YEARS
JULY 1, 2022, THROUGH JUNE 30, 2023

PROFILE OF THE SCHOOL

Address: 936 NE 33rd Street Oakland Park, Florida 33334
Region: North
Regional Supt.: Dr. Jermaine Fleming
Director: Maria Perez
Principal: Michelle Garcia
Bookkeepers: Anitra Roland-Business Support Center (August 2022-Present)
Cindy Celestin-Business Support Center (May 2022-July 2022)

	<u>6/30/23</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$28,922.67
	<hr/>
TOTAL	<u><u>\$28,922.67</u></u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statements of Oakland Park Elementary School for the 2022-2023 Fiscal Year. We conducted our audit in accordance with accepted government auditing standards, issued by the Comptroller General of the United States. The financial statements of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2022-2023 Fiscal Year, on the cash basis of accounting. Regarding the items tested, the school complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school functioned as designed by the District administration.

AUDIT EXCEPTIONS
None

OAKLAND PARK ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2022-2023

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$3,851.38	\$18,612.00	\$ 10,692.30	\$ 3,200.48	\$ 12,449.42	\$ 2,522.14
Clubs	1,243.92	1,145.00	1,139.38	740.62	185.62	1,804.54
Departments	5,119.31	126.93	-	-	942.68	4,303.56
Trusts	10,060.13	8,131.88	16,397.40	15,341.19	5,041.60	12,094.20
General	<u>7,959.90</u>	<u>1,167.34</u>	<u>266.04</u>	<u>1,783.02</u>	<u>2,445.99</u>	<u>8,198.23</u>
TOTALS	<u><u>\$ 28,234.64</u></u>	<u><u>\$ 29,183.15</u></u>	<u><u>\$ 28,495.12</u></u>	<u><u>\$ 21,065.31</u></u>	<u><u>\$ 21,065.31</u></u>	<u><u>\$ 28,922.67</u></u>

Palm Cove Elementary School
2023

PALM COVE ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2022-23 FISCAL YEAR
JULY 1, 2022, THROUGH JUNE 30, 2023

PROFILE OF THE SCHOOL

Address: 11601 Washington Street, Pembroke Pines, Florida 33025
Region: South
Regional Supt.: Alan Strauss
Director: Davida Johnson
Principal: Vonda Oliver
Bookkeeper: Cornet Brown – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/23</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 4,179.89
Investment:	
Treasurer's Pool Account	<u>50,000.00</u>
TOTAL	<u>\$ 54,179.89</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statements of Palm Cove Elementary School for the 2022-2023 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statements of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2022-23 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

PALM COVE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2022 - 2023

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 1,253.87	\$ 21,853.00	\$ 19,856.57	\$ 2,512.48	\$ 4,362.64	\$ 1,400.14
Clubs	9,036.90	4,095.00	5,834.85	2,873.41	2,852.19	7,318.27
Departments	4,505.89	4,108.16	4,008.80	1,269.87	29.44	5,845.68
Trusts	11,485.02	21,364.46	26,553.74	14,936.94	6,688.85	14,543.83
General	<u>30,640.50</u>	<u>4,748.02</u>	<u>2,656.97</u>	<u>2,707.41</u>	<u>10,366.99</u>	<u>25,071.97</u>
TOTALS	<u><u>\$ 56,922.18</u></u>	<u><u>\$ 56,168.64</u></u>	<u><u>\$ 58,910.93</u></u>	<u><u>\$ 24,300.11</u></u>	<u><u>\$ 24,300.11</u></u>	<u><u>\$ 54,179.89</u></u>

Palmview Elementary School
2023

PALMVIEW ELEMENTARY SCHOOL
AUDIT REPORT
FOR 2022-2023 FISCAL YEAR
JULY 1, 2022, THROUGH JUNE 30, 2023

PROFILE OF THE SCHOOL

Address: 2601 NE 1st Avenue, Pompano Beach, FL 33064

Region: North

Regional Supt.: Dr. Jermaine Fleming

Director: Ricardo Santana Reyes

Principal: Robert L. Gibson

Bookkeepers: Ronar Defranc – Business Support Center (January 2023 – Current)
Althea Essue - Business Support Center (Nov. 2022 – December 2022)
Cindy Celestin - Business Support Center (Aug. 2022 – Oct. 2022)
Candida Lockett - Business Support Center (April 2022 – July 2022)

CASH AND INVESTMENT SUMMARY

	<u>6/30/23</u>
Cash Account:	
Checking Account – Wells Fargo Bank	<u>\$4,930.40</u>
 TOTAL	 <u><u>\$4,930.40</u></u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statements of Palmview Elementary School for the 2022-2023 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statements of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2022-2023 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

PALMVIEW ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2022-2023

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 56.00	\$ 18,831.00	\$ 17,696.46	\$ 4,000.54	\$ 4,598.90	\$ 592.18
Clubs	676.13	1,450.00	1,143.07	-	-	983.06
Departments	743.75	-	-	560.15	58.26	1,245.64
Trusts	1,673.15	4,820.13	4,337.61	2,707.51	2,992.01	1,871.17
General	<u>122.94</u>	<u>787.69</u>	<u>1,053.25</u>	<u>380.97</u>	<u>-</u>	<u>238.35</u>
TOTALS	<u><u>\$ 3,271.97</u></u>	<u><u>\$ 25,888.82</u></u>	<u><u>\$ 24,230.39</u></u>	<u><u>\$ 7,649.17</u></u>	<u><u>\$ 7,649.17</u></u>	<u><u>\$ 4,930.40</u></u>

Park Lakes Elementary School
2023

PARK LAKES ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2022-23 FISCAL YEAR
JULY 1, 2022, THROUGH JUNE 30, 2023

PROFILE OF THE SCHOOL

Address: 3925 North State Road 7, Lauderdale Lakes Florida 33319

Region: Central

Regional Supt: Dr. Angela Fulton

Director: Joseph Balchunas

Principal: Rhonda Parris

Bookkeeper: Cynthia Ruffin – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/23</u>
Cash Account:	
Checking Account – Bank of America	\$ 30,432.07
TOTAL	<u>\$ 30,432.07</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of Park Lakes Elementary School for the 2022-23 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2022-23 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

PARK LAKES ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2022- 2023

FUND	BEGINNING BALANCES	DEBIT (FUND -)	CREDIT (FUND +)	TRANSFERS OUT	TRANSFERS IN	ENDING BALANCES
Athletics		\$ -	\$ -	\$ -	\$ -	\$ -
Music	-					-
Classes	7,143.52	41,746.46	46,166.00	8,902.62	5,682.40	8,342.84
Clubs	3,652.45	11,407.60	12,652.44	2,863.54	3,679.54	5,713.29
Departments	4,789.94	496.00	416.00	0.01	674.26	5,384.19
Trusts	5,655.53	10,294.75	6,313.05	1,794.02	6,554.51	6,434.32
General	<u>3,985.76</u>	<u>6,897.51</u>	<u>10,499.70</u>	<u>7,894.86</u>	<u>4,864.34</u>	<u>4,557.43</u>
TOTALS	<u><u>\$ 25,227.20</u></u>	<u><u>\$ 70,842.32</u></u>	<u><u>\$ 76,047.19</u></u>	<u><u>\$ 21,455.05</u></u>	<u><u>\$ 21,455.05</u></u>	<u><u>\$ 30,432.07</u></u>

Pine Ridge Education Center
2023

PINE RIDGE EDUCATION CENTER
AUDIT REPORT
FOR FISCAL YEAR 2022-2023
JULY 1, 2022 THROUGH JUNE 30, 2023

PROFILE OF THE SCHOOL

Address: 1251 SW 42nd Avenue, fort Lauderdale, Florida 33317

Office: Non-Traditional Schools

Superintendent: Dr. Ted Toomer

Director: Leo Nesmith

Principals: Dr. Henry Brown

Bookkeeper: Lisanna Sendath (April 2023-Present)
Martiza Millet (March 2022-March 2023)

CASH AND INVESTMENT SUMMARY

	<u>6/30/23</u>
Cash Account:	
Checking Account – Wells Fargo Bank	<u>\$2,357.71</u>
TOTAL	<u>\$2,357.71</u>

In accordance with State Board of Education Rule 6A-1.087(2), Florida Administrative Code, and School Board Policy 1002.1 we have audited the financial statements of Pine Ridge Education Center for the 2022-2023 Fiscal year. We conducted our audit in accordance with accepted government auditing standards, issued by the Comptroller General of the United States. The financial statements of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2022-2023 Fiscal year, on the cash basis of accounting. Regarding the items tested, the school complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

PINE RIDGE EDUCATION CENTER

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2022 - 2023

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Clubs	\$ 1,204.11	\$ -	\$ 1,077.48	\$ -	\$ -	126.63
Trusts	1,040.19	6,931.70	6,958.62	150.00	123.08	1,040.19
General	<u>1,237.01</u>	<u>1,003.00</u>	<u>1,022.20</u>	<u>123.08</u>	<u>150.00</u>	<u>1,190.89</u>
TOTALS	<u>\$ 3,481.31</u>	<u>\$ 7,934.70</u>	<u>\$ 9,058.30</u>	<u>\$ 273.08</u>	<u>\$ 273.08</u>	<u>\$ 2,357.71</u>

Piper High School

2023

PIPER HIGH SCHOOL
AUDIT REPORT
FOR THE 2022-23 FISCAL YEAR
JULY 1, 2022, THROUGH JUNE 30, 2023

PROFILE OF THE SCHOOL

Address: 8000 NW 44th Street, Sunrise, Florida 33351
Region: Central
Regional Supt: Darius Adamson
Director: Haleh Darbar
Principal: Marie Hautigan
Bookkeeper: Carol Howe

CASH AND INVESTMENT SUMMARY

	<u>6/30/23</u>
Cash Account:	
Checking Account – Wells Fargo and Chase	\$ 37,471.23
Investment:	
Treasurer’s Pool Account	<u>80,000.00</u>
TOTAL	<u>\$ 117,471.23</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statements of Piper High School for the 2022-23 fiscal year. We conducted our audit in accordance with accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2022-23 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board’s policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

PIPER HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2022 - 2023

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Athletics	\$ 5,937.98	\$ 39,643.97	\$ 29,824.44	\$ 4,832.85	\$ 9,194.26	\$ 11,396.10
Music	718.13	11,393.75	8,156.40	744.58	3,617.33	1,082.73
Classes	3,444.30	139,521.95	146,286.19	77,924.67	73,406.46	1,198.27
Clubs	89,135.49	132,366.03	158,198.42	66,611.71	76,367.67	53,547.14
Departments	13,919.50	1,911.30	328.66	701.75	-	16,203.89
Trusts	22,460.99	63,350.92	74,280.52	28,656.58	22,293.75	17,894.22
General	<u>27,788.28</u>	<u>2,643.94</u>	<u>19,690.67</u>	<u>11,023.84</u>	<u>5,616.51</u>	<u>16,148.88</u>
TOTALS	<u><u>\$ 163,404.67</u></u>	<u><u>\$ 390,831.86</u></u>	<u><u>\$ 436,765.30</u></u>	<u><u>\$ 190,495.98</u></u>	<u><u>\$ 190,495.98</u></u>	<u><u>\$ 117,471.23</u></u>

Pompano Beach High School
2023

POMPANO BEACH HIGH SCHOOL
AUDIT REPORT
FOR THE 2022-23 FISCAL YEAR
JULY 1, 2022 THROUGH JUNE 30, 2023

PROFILE OF THE SCHOOL

Address: 600 NE 13th Avenue, Pompano Beach, Florida 33060

Region: North

Regional Supt: Dr. Jermaine Fleming

Director: Todd LaPace

Principal: Lisa Spencer

Bookkeeper: Judy Lefort

CASH AND INVESTMENT SUMMARY

	<u>6/30/23</u>
Cash Account:	
Checking Account – Wells Fargo Bank	<u>\$ 357,276.56</u>
 TOTAL	 <u><u>\$ 357,276.56</u></u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of Pompano Beach High School for the 2022-23 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2022-23 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies, and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

POMPAÑO BEACH HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2022- 2023

FUND	BEGINNING BALANCES	DEBIT (FUND -)	CREDIT (FUND +)	TRANSFERS OUT	TRANSFERS IN	ENDING BALANCES
Athletics	\$ 14,737.56	\$ 41,550.96	\$ 88,758.41	\$ 5,873.67	\$ -	\$ 56,071.34
Music	5,935.06	462.04	83.32	4.61	50.00	5,601.73
Classes	14,797.43	78,966.66	90,278.74	28,448.56	22,689.05	20,350.00
Clubs	121,134.74	243,962.65	262,186.01	71,336.83	55,116.99	123,138.26
Departments	15,994.94	6,500.68	1,571.81	657.98	145.36	10,553.45
Trusts	88,285.40	148,939.61	166,362.11	94,778.42	103,770.94	114,700.42
General	<u>15,004.90</u>	<u>14,642.27</u>	<u>7,171.00</u>	<u>6,030.06</u>	<u>25,357.79</u>	<u>26,861.36</u>
TOTALS	<u><u>\$ 275,890.03</u></u>	<u><u>\$ 535,024.87</u></u>	<u><u>\$ 616,411.40</u></u>	<u><u>\$ 207,130.13</u></u>	<u><u>\$ 207,130.13</u></u>	<u><u>\$ 357,276.56</u></u>

Riverland Elementary School
2023

RIVERLAND ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2022-23 FISCAL YEAR
JULY 1, 2022, THROUGH JUNE 30, 2023

PROFILE OF THE SCHOOL

Address: 2600 SW 11th Court, Fort Lauderdale, Florida 33312
Region: Central
Regional Supt.: Dr. Angelo Fulton
Director: Joseph Balchunas
Principal: Oslay Gil
Bookkeeper: Liliana Sin

CASH AND INVESTMENT SUMMARY

Cash Account:	<u>6/30/2023</u>
Checking Account –Wells Fargo Bank	\$ 23,906.25
Investment:	
Treasurer’s Pool Account	<u>\$ 25,000.00</u>
TOTAL	<u>\$ 48,906.25</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of Riverland Elementary School for the 2022-23 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2022-23 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board’s policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

RIVERLAND ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2022 - 2023

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ -	\$ -	\$ -	\$ -	\$ -	-
Clubs	1,766.79	650.54	488.59	109.38	-	2,038.12
Departments	3,885.98	124.28		317.20	-	4,327.46
Trusts	18,236.02	4,501.82	7,608.72	1,319.39	648.58	15,799.93
General	<u>30,178.29</u>	<u>365.76</u>	<u>2,705.92</u>	<u>222.00</u>	<u>1,319.39</u>	<u>26,740.74</u>
TOTALS	<u><u>\$ 54,067.08</u></u>	<u><u>\$ 5,642.40</u></u>	<u><u>\$ 10,803.23</u></u>	<u><u>\$ 1,967.97</u></u>	<u><u>\$ 1,967.97</u></u>	<u><u>\$ 48,906.25</u></u>

Sheridan Hills Elementary School
2023

SHERIDAN HILLS ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2022-23 FISCAL YEARS
JULY 1, 2022, THROUGH JUNE 30, 2023

PROFILE OF THE SCHOOL

Address: 5001 Thomas Street, Hollywood, Florida 33021
Region: South
Regional Supt.: Alan Strauss
Director: Katherine Policastro
Principal: Josetta Campbell
Bookkeepers: Elisa Taveras – Business Support Center

	<u>6/30/23</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 12,637.69
Treasurer's Pool	\$ 20,000.00
	<hr/>
TOTAL	\$ 32,649.69

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statements of Sheridan Hills Elementary School for the 2022-23 Fiscal Year. We conducted our audit in accordance with accepted government auditing standards, issued by the Comptroller General of the United States. The financial statements of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2022-23 Fiscal Year, on the cash basis of accounting. Regarding the items tested, the school complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school functioned as designed by the District administration.

AUDIT EXCEPTIONS
None

SHERIDAN HILLS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2022 - 2023

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Athletics	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Music	-	-	-	-	-	-
Classes	1,316.43	15,601.00	11,164.52	3,607.86	6,785.44	2,575.33
Clubs	1,744.63	-	115.40	58.53	-	1,687.76
Departments	7,030.18	-	273.96	2,205.30	0.01	8,961.51
Trusts	12,709.17	28,427.62	29,542.65	8,608.02	5,901.24	14,300.92
General	<u>7,750.05</u>	<u>292.61</u>	<u>1,137.47</u>	<u>1,019.49</u>	<u>2,812.51</u>	<u>5,112.17</u>
TOTALS	<u><u>\$ 30,550.46</u></u>	<u><u>\$ 44,321.23</u></u>	<u><u>\$ 42,234.00</u></u>	<u><u>\$ 15,499.20</u></u>	<u><u>\$ 15,499.20</u></u>	<u><u>\$ 32,637.69</u></u>

Wingate Oaks Center
2023

WINGATE OAKS CENTER
AUDIT REPORT
FOR THE 20221-23 FISCAL YEAR
JULY 1, 2022, THROUGH JUNE 30, 2023

PROFILE OF THE SCHOOL

Address: 1211 NW 33rd Terrace, Lauderhill, Florida 33311

Region: Non-Traditional Schools

Regional Supt.: Dr. Ted Toomer

Director: Leo Nesmith

Principal: Dr. Howard Jones

Bookkeeper: Lisa Smith-Business Support Center (September 2022-Present)
Cynthia Ruffin-Business Support Center (June 2022-August 2022)

CASH AND INVESTMENT SUMMARY

	<u>6/30/23</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 4,359.41
	<hr/>
TOTAL	<u><u>\$ 4,359.41</u></u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statements of Wingate Oaks Center the 2022-2023 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statements of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2022-23 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

WINGATE OAKS CENTER

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2022 - 2023

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Clubs	\$ 475.78	\$ 874.00	\$ 1,073.30	\$ 609.31	\$ -	885.79
Trusts	3,002.99	69,699.31	68,926.91	7,142.16	8,209.88	2,707.67
General	<u>489.54</u>	<u>361.19</u>	<u>543.19</u>	<u>458.41</u>	<u></u>	<u>765.95</u>
TOTALS	<u>\$ 3,968.31</u>	<u>\$ 70,934.50</u>	<u>\$ 70,543.40</u>	<u>\$ 8,209.88</u>	<u>\$ 8,209.88</u>	<u>\$ 4,359.41</u>

THE OFFICE OF THE CHIEF AUDITOR
FISCAL YEAR 2022 - 23 SUMMARY OF INTERNAL AUDIT REPORTS WITH EXCEPTIONS

<u>School and Region</u>	<u>Audit Committee Report Date</u>	<u>Region</u>	<u>FY 2023 Bookkeeper</u>	<u>Audit Exceptions</u>	<u>Standard Practice Bulletins</u>
Annabel C. Perry Pre K-8	10/12/2023	South	BSC	Purchase not in compliance with technology procurement policies	I -305, I-311
Bair Middle School	10/12/2023	Central	BSC	Disbursements using purchase cards	I-305, Purchase Card Manual
Bennet Elementary	1/25/2024	Central	BSC	Use of Student Activities Funds	I-101, I-305
Deerfield Beach High School	1/25/2024	North	BSC	Travel reimbursements, purchasing policies, missing funds	Policies 3200, 3400 & 3401, BPB A-435, I-314, I-315
Henry D. Perry Education Center	1/25/2024	Non-Traditional	Non-BSC	Non-remittance of testing fees, nursery funds	BPB A-421, BPB C-100
Lake Forest Elementary School	1/25/2024	South	BSC	Use of Student Activity Funds	I-101, I-205
Fort Lauderdale High School	1/25/2024	Central	Non-BSC	Non-remittance of facility rental fees	Policy 1341
Taravella High School	1/25/2024	North	Non-BSC	Missing Receipting Documents, Use of Student Activity Funds	I-101, I-302, I-305
Sheridan Technical College	1/25/2024	Non-Traditional	Non-BSC	Non-remittance of testing and activity fees, childcare funds, purchasing policies, capital assets	Policy 3320, BPB A-421, BPB C-100, I-311, I-312, I-314

THE OFFICE OF THE CHIEF AUDITOR
FY 2018-2023 BSC or Non-BSC Bookkeeper Employed and Audit Exceptions by Fiscal Year

	<u>School</u>	<u>Audit Committee Report Date</u>	<u>Region</u>	<u>FY23 Ending Balance</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>	<u>FY 2023 Bookkeepers</u>	<u>FY 2023 Audit Exceptions</u>
1	Annabel C. Perry PK-8	10/12/2023	South	37,561.64	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	Exception
2	Attucks Middle School	10/12/2023	South	51,959.70	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
3	Bair Middle School	10/12/2023	Central	35,490.98	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	Exception
4	Boulevard Heights Elementary School	10/12/2023	South	19,505.73	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
5	Bright Horizons Center	10/12/2023	Non-Traditional	28,018.58	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
6	Castle Hill Elementary School	10/12/2023	Central	14,297.31	BSC	None	BSC	None	BSC	None	BSC	Exception	BSC	Exception	BSC	None
7	Chapel Trail Elementary School	10/12/2023	South	34,624.52	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
8	Cresthaven Elementary School	10/12/2023	North	19,885.99	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
9	Cypress Run Education Center	10/12/2023	Non-Traditional	10,511.85	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
10	Davie Elementary School	10/12/2023	South	22,437.98	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
11	Deerfield Park Elementary School	10/12/2023	North	17,810.30	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
12	Dillard Elementary School	10/12/2023	Central	19,858.09	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
13	Dr. Martin Luther King, Jr. Mont. Academy	10/12/2023	Central	9,444.39	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
14	Driftwood Elementary School	10/12/2023	South	46,009.43	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
15	Floranada Elementary School	10/12/2023	North	225,195.35	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
16	Hollywood Park Elementary School	10/12/2023	South	11,113.87	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
17	Liberty Elementary School	10/12/2023	North	76,878.57	Non-BSC	None	Non-BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
18	Mary M. Bethune Elementary School	10/12/2023	South	17,925.06	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
19	Miramar Elementary School	10/12/2023	South	54,934.19	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
20	North Fork Elementary School	10/12/2023	Central	5,570.71	Non-BSC	None	Non-BSC	None	Non-BSC	None	BSC	Exception	BSC	Exception	BSC	None
21	North Side Elementary School	10/12/2023	Central	12,083.29	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
22	Oakridge Elementary School	10/12/2023	South	18,895.24	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
23	Orange Brook Elementary School	10/12/2023	Central	22,206.84	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
24	Oriole Elementary School	10/12/2023	Central	17,008.95	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
25	Park Ridge Elementary School	10/12/2023	North	21,243.55	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
26	Pembroke Pines Elementary School	10/12/2023	South	17,033.10	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
27	Peters Elementary School	10/12/2023	Central	49,413.08	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
28	Pines Middle School	10/12/2023	South	61,870.91	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
29	Plantation Elementary School	10/12/2023	Central	11,511.23	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
30	Plantation Middle School	10/12/2023	Central	46,592.70	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
31	Plantation Park Elementary School	10/12/2023	Central	17,230.31	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
32	Royal Palm Elementary School	10/12/2023	Central	9,828.38	BSC	None	BSC	None	BSC	None	BSC	None	BSC	Exception	BSC	None
33	Stirling Elementary School	10/12/2023	South	29,816.06	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None

THE OFFICE OF THE CHIEF AUDITOR
FY 2018-2023 BSC or Non-BSC Bookkeeper Employed and Audit Exceptions by Fiscal Year

	<u>School</u>	<u>Audit Committee Report Date</u>	<u>Region</u>	<u>FY23 Ending Balance</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>	<u>FY 2023 Bookkeepers</u>	<u>FY 2023 Audit Exceptions</u>
34	Sunshine Elementary School	10/12/2023	South	19,671.83	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
35	Thurgood Marshall Elementary School	10/12/2023	Central	6,741.11	Non-BSC	None	Non-BSC	None	Non-BSC	None	BSC	None	BSC	None	BSC	None
36	Tradewinds Elementary School	10/12/2023	North	47,655.22	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
37	Village Elementary School	10/12/2023	Central	24,638.68	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
38	Walker Elementary School	10/12/2023	Central	9,215.45	BSC	None	BSC	None	BSC	None	BSC	Exception	BSC	Exception	BSC	None
39	Watkins Elementary	10/12/2023	South	12,108.99	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
40	West Hollywood Elementary School	10/12/2023	South	30,307.83	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
41	Westwood Heights Elementary School	10/12/2023	Central	26,384.87	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
42	Winston Park Elementary School	10/12/2023	North	107,572.62	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
43	Bennett Elementary School	1/25/2024	Central	19,323.00	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	Exception
44	Broadview Elementary School	1/25/2024	Central	33,737.21	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
45	Coconut Palm Elementary School	1/25/2024	South	32,683.81	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
46	Colbert Elementary School	1/25/2024	South	26,635.28	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
47	Community Schools South	1/25/2024	Non-Traditional	227,470.95	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
48	Coral Park Elementary School	1/25/2024	North	130,954.05	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
49	Cross Creek School	1/25/2024	Non-Traditional	10,559.54	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
50	Deerfield Beach High School	1/25/2024	North	285,281.84	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	Exception
51	Dillard 6-12	1/25/2024	Central	308,396.32	BSC	Exception	BSC	Exception	BSC	Exception	BSC	None	BSC	None	BSC	None
52	Falcon Cove Middle School	1/25/2024	South	235,049.58	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
53	Fort Lauderdale High School	1/25/2024	Central	392,539.84	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	Exception
54	Henry D. Perry Education Center	1/25/2024	Non-Traditional	44,453.27	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	Exception
55	Hollywood Central Elementary School	1/25/2024	South	64,388.62	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
56	Hollywood Hills High School	1/25/2024	South	225,592.23	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
57	Indian Ridge Middle School	1/25/2024	Central	160,300.68	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
58	Lake Forest Elementary	1/25/2024	South	25,417.77	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	Exception
59	Lauderhill Paul Turner Elementary School	1/25/2024	Central	4,563.86	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
60	Meadowbrook Elementary School	1/25/2024	Central	25,536.94	BSC	None	BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
61	North Andrews Gardens Elementary School	1/25/2024	North	39,923.75	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
62	Northeast High School	1/25/2024	North	168,503.97	BSC	None	BSC	None	BSC	None	BSC	Exception	BSC	None	BSC	None

THE OFFICE OF THE CHIEF AUDITOR
FY 2018-2023 BSC or Non-BSC Bookkeeper Employed and Audit Exceptions by Fiscal Year

	<u>School</u>	<u>Audit Committee Report Date</u>	<u>Region</u>	<u>FY23 Ending Balance</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>	<u>FY 2023 Bookkeepers</u>	<u>FY 2023 Audit Exceptions</u>
63	Oakland Park Elementary School	1/25/2024	North	28,922.67	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
64	Palm Cove Elementary School	1/25/2024	South	54,179.89	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
65	Palmview Elementary School	1/25/2024	North	4,930.40	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
66	Park Lakes Elementary School	1/25/2024	Central	30,432.07	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
67	Pine Ridge Education Center	1/25/2024	Non-Traditional	2,357.71	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
68	Piper High School	1/25/2024	Central	117,471.23	Non-BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
69	Pompano Beach High School	1/25/2024	North	357,276.56	Non-BSC	None	Non-BSC	Exception	Non-BSC	Exception	Non-BSC	None	Non-BSC	None	Non-BSC	None
70	Riverland Elementary School	1/25/2024	Central	48,906.25	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
71	Sheridan Hills Elementary School	1/25/2024	South	32,637.69	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
72	Sheridan Technical College	1/25/2024	Non-Traditional	1,615,624.16	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	Exception
73	Taravella High School	1/25/2024	North	241,080.30	Non-BSC	None	Non-BSC	Exception	Non-BSC	Exception	Non-BSC	Exception	Non-BSC	None	Non-BSC	Exception
74	Wingate Oaks Center	1/25/2024	Non-Traditional	3,609.41	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None

Total Internal Funds Balance Completed

6,376,805.33

General Information on Internal Funds

Internal Funds (also known as Internal Accounts or Student Activity Funds) are monies generated and used within a school, in contrast to the tax-derived funds that support school budgets and the general operations of the District. Any money collected or handled by any SBBC employee in connection with a school activity is required to be deposited into the school's Internal Funds.

Funding and Financial Reporting for Florida Schools (Redbook) Chapter 8 *Internal Funds* contains the Florida Department of Education's published regulatory guidelines, as well as the accounting structure, for public school Internal Funds. The District's Internal Accounts policies and Standard Practice Bulletins are based on this FDOE regulation.

The specified Internal Accounts funds are:

- 1000's Athletics
- 2000's Music
- 3000's Classes
- 4000's Clubs
- 5000's Departments
- 6000's Trusts
- 7000's General.

The **Athletics** fund may contain an Athletic Account and smaller accounts belonging to Cheerleaders and particular sports teams or clubs. Athletic event ticket sales revenues are recorded in an account in the Athletics fund. High Schools have occasionally received reimbursements from the Athletics and Student Activities Department, for certain Athletics expenses that were originally paid from the school's Internal Funds.

The **Music** fund holds money collected for Band and Orchestra instrument rental fees, and any other fundraising proceeds, ticket sales, or collections by a school's Chorus, Band, or Orchestra.

Class accounts typically record funds collected and disbursed by each grade level. In a High School, the Senior Class Account typically shows higher revenues and disbursements than the other class accounts due to activities such as the Homecoming Dance and Senior Prom. The Class Accounts may hold collections related to any project, activity or field trip pursued by any grade level.

Club accounts record the money raised and disbursed by various Clubs. The Class and Club sponsors authorize expenditures from the accounts belonging to organizations they sponsor. Yearbook sales are accounted for in the Club Accounts.

Most schools have Faculty Club Accounts to receive Faculty Club dues collected and vending machine commissions derived from machines in Teacher-designated areas of the school. These funds are disbursed in accordance with Faculty Club voting and authorization.

General Information on Internal Funds (Continued)

Department accounts may hold, for example, Library collections for lost Library books or Book Fair proceeds, or donations given to the school for use by a particular school department, such as ESE or Guidance. A Physical Education Department Account could be used to record revenues and expenditures related to the purchase and sale of PE Uniforms.

Trust accounts hold money that is to be used for a specific purpose, or that is required to be remitted to the District.

After-School Care collections and Summer Camp collections from parents, Facility Rental collections from lessees, and Sales Taxes due on fundraisers are accounted for in the Trust accounts. Small grants and donations may also be recorded in Trust accounts to be used for donor-designated purposes.

Elementary schools, middle schools, alternative schools and centers receive a categorical allocation in their budgets for the Supplemental Arts and Sciences Program, which is placed in each recipient school's Internal Funds checking account by the District's Treasurer. Schools may use these funds to pay approved field trip vendors directly, and unused funds are returned to the District at the end of each school year.

Vending machine commissions are also initially receipted in a Trust Account, before being transferred to other Internal Funds accounts. Staff Appreciation is a Trust Account that is permitted to receive up to 25% of the school's vending machine commissions.

The Promotions/Public Relations and Hospitality Trust Accounts hold money transferred in from the General Account, that is subject to annual maximums and restricted in purpose. Unused funds must be transferred back to the General Account at the end of each fiscal year.

The **General** Account records funds to be used for the general welfare of the student body, including donations without a specified purpose.

Limited funds may be transferred from the General Account to the Promotions/Public Relations and Hospitality Accounts and the School Improvement Trust Account at the beginning of each school year.

Financial and Program Cost Accounting and Reporting for Florida Schools 2021 (published by the Office of Funding and Financial Reporting – Florida Department of Education) Chapter 8 *School Internal Funds*, Section III – Standards, Practices and Procedures states:

“3.4 RESTRICTED EXPENDITURES The following expenditures from internal funds are deemed inappropriate and shall not be made except from trust funds collected for a specifically identified purpose.

- a. Equipment, supplies, forms and postage for curricular or classroom use. The exception is for revenues derived from career education production shops, which may be used for this purpose.

General Information on Internal Funds (Continued)

- b. Curricular-related travel. The exception is for revenues derived from career education production shops, which may be used for this purpose.
- c. Professional, technical or consultant services. The exception is for revenues derived from career education production shops, which may be used for these purposes.
- d. Articles for the personal use of any student, employee or other person, except those items that are identifiable as being in recognition of service or promotion of school activities and those items identified under rule 6A-1.0143, F.A.C., Promotion and Public Relations Funding.
- e. Personal memberships or subscriptions.
- f. Salaries or other compensation for duties or assignments that are the responsibility of the school district.
- g. Loans, credit or accommodation purchases for anyone.
- h. Repairs and maintenance of district school board equipment for which district school board funds are available. The exception is for revenues derived from career education production shops, which may be used for these purposes.”

Expenditures that are paid from a school’s budget by the Accounts Payable Department may be reimbursed by the school’s Internal Funds, if appropriate. For example:

- Employees who work as gate help at a school Football game must be paid via Payroll, so money from the school’s Internal Funds Athletic Account is remitted to the Treasurer’s Office to cover these payments to SBBC employees.
- Equipment should be purchased through SAP, with the assistance of the Procurement Department. If Internal Funds are the source of payment, the money is remitted to the Treasurer’s Office so that the invoice may be paid by the District’s Accounts Payable Department, and the item is added to the school’s Property Inventory.
- Schools may engage the Transportation Department to provide buses for field trips, so Internal Funds money may be remitted by the school to the Treasurer’s Office to pay Transportation for services.

General Information on Internal Funds (Continued)

Any money collected or disbursed in association with a school field trip must flow through the school's Internal Funds. Booster Clubs and PTOs may donate money to their schools to enable the schools to pay the bills for field trips.

If a school is fortunate enough to have a large balance in its Internal Funds checking account (each school is limited to one checking account by Florida Department of Education regulation) they may withdraw money from the checking account and transfer it to an account for the school in the Treasurer's Pooled Funds. This allows the school to accrue a bit more interest income, while avoiding the possibility of exceeding FDIC deposit insurance limits. The Treasurer's Office periodically disburses interest payments to each school that has a Treasurer's Pooled Funds Account, and the interest payments are receipted into each school's Internal Funds. The Internal Funds invested in the Treasurer's Pool at fiscal year-end 2022 totaled \$6.5M.

The total year-end balance of Broward's non-Charter schools' Internal Funds (including the Technical Colleges and Community Schools) was \$20.2M in June 2021 and \$22.1M in June 2022. During fiscal year 2022, the combined total of inflows was \$69.8M, and the combined total of outflows was \$67.9M.

Although Internal Funds are not available to the School Board to support the general operating expenses of the District, they are reported in the District's Annual Comprehensive Financial Report (ACFR). Student Activities finances are reported in the ACFR in the Fiduciary - Custodial Fund (fund 8920). The Bookstore activities at the Technical Colleges are reported in the ACFR in the Non-Major Special Revenue Funds as Other Special Revenue (fund 4980).

Examples of some of the general guidance we have on Internal Funds:

- Florida Statute 1011.07 Internal Funds
<https://www.flsenate.gov/Laws/Statutes/2022/1011.07>
- Florida Administrative Code 6A-1.001 District Financial Records
<https://www.flrules.org/gateway/ruleNo.asp?id=6A-1.001>
- Florida Administrative Code 6A-1.0143 Promotion and Public Relations Funding <https://www.flrules.org/gateway/ruleno.asp?id=6A-1.0143&Section=0>
- Chapter 8 of Financial Accounting for Local and State School Systems 2014 Edition, published by the National Center for Education Statistics – US Department of Education.
<https://nces.ed.gov/pubsearch/pubsinfo.asp?pubid=2015347>

General Information on Internal Funds (Continued)

- Chapter 8 *School Internal Funds* of Financial and Program Cost Accounting and Reporting for Florida Schools 2021 published by the Office of Funding and Financial Reporting – Florida Department of Education.
<https://www.fldoe.org/core/fileparse.php/7507/urlt/REDBKCH8.pdf>
- School Board Policy 3410 Internal Accounts
<https://web01.browardschools.com/sbbcpolicies/docs/Policy%203410%20.pdf>
- School Board Policy 6301 Collection of Monies
<http://www.broward.k12.fl.us/sbbcpolicies/docs/P6301.000.pdf>
- School Board Policy 6.3 Supply Fees – Expendable Supplies
<https://web01.browardschools.com/sbbcpolicies/docs/P6.3.0000.pdf>

Additional References

FAC 6A-10.081

<https://www.flrules.org/gateway/ruleno.asp?id=6A-10.081>

FAC 64E-11.003

<https://www.flrules.org/gateway/ruleno.asp?id=64E-11.003>

381.0072 F.S.

http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&URL=0300-0399/0381/Sections/0381.0072.html

Business Practice Bulletin A-429 Facility Rentals

<https://www.browardschools.com/Page/36046>

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**SUBJECT: TECHNICAL COLLEGES, ADULT CENTERS/
ALTERNATIVE HIGH SCHOOLS AND
COMMUNITY SCHOOLS FEES AND
EXPENSE RECOVERY**

Revisions reviewed and approved after consultation with the
Office of the Chief Auditor

Chief School Performance & Accountability Officer

Date

6/23/16

I. GENERAL

The procedures related to revenue and expenses for Technical Colleges, Adult Centers/Alternative High Schools and Community Schools are intended to:

- incorporate certain fee income into school's operating budget,
- incorporate certain fee income into the school's internal accounts,
- standardize the fee structure district wide, and
- account for state required fees.

II. DEFINITIONS

A. Workforce Education Programs

Workforce Education program offerings are as follows: (1) Career and Technical Education (CTE) Programs and Applied Technology Diploma (ATD) Programs; (2) Apprenticeship Programs; and (3) Adult General Education (AGE) Programs.

1. CTE and ATD Programs prepare individuals for occupations important to Florida's economic development. All CTE and ATD Programs are organized by career clusters, as delineated by the U.S. Department of Education. Each CTE and ATD Program includes the academic and technical skills required to be successful in today's economy. The following are the U.S. Department of Education career clusters:

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II. DEFINITIONS (continued)

A. Workforce Education Programs (continued)

1. CTE and ATD Programs (continued)

- Agriculture, Food, & Natural Resources
- Architecture and Construction
- Arts, A/V Technology & Communication
- Business Management & Administration
- Education & Training
- Energy
- Engineering & Technology Education
- Finance
- Government & Public Relations
- Health Science
- Hospitality & Tourism
- Human Services
- Information Technology
- Law, Public Safety & Security
- Manufacturing
- Marketing, Sales, & Service
- Transportation, Distribution, & Logistics

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II. DEFINITIONS (continued)

A. Workforce Education Programs (continued)

2. Apprenticeship Programs enable employers to develop and apply industry standards to training programs for registered Apprentices that can increase productivity and improve the quality of the workforce. Apprentices who complete registered Apprenticeship Programs are accepted by the industry as journey workers. By providing on-the-job training programs, related classroom instruction, and guaranteed wage structures, employers who sponsor apprentices provide incentives to attract and retain more highly qualified employees and improve productivity. Certifications earned through registered Apprenticeship programs are recognized nationwide.
3. AGE Programs include a range of instructional programs that help adults get the basic skills they need to be productive workers, family members and citizens. The major program areas are Adult Basic Education (ABE), Adult High School (Co-Enrolled), GED preparation, English for Speakers of Other Languages (ESOL), and Applied Academics for Adult Education (AAAE). These programs emphasize basic skills such as reading, writing, math, and English language competency. Adult Education programs also help adult learners gain the knowledge and skills they need to enter and succeed in postsecondary education. Adult learners enrolled in Adult High School can earn a high school diploma or its equivalent by successfully passing the standard GED tests. Adult education programs are available to individuals that: are 16 years of age or older, are not enrolled or required to be enrolled in a secondary school, do not have a high school diploma or its equivalent, or want to speak, read and write the English language.

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II. DEFINITIONS (continued)

B. Fee Support/Lifelong Learning

Fee Support/Lifelong Learning are courses, classes, and activities established to meet community needs and interests. Fee Support/Lifelong Learning does not qualify for Workforce Education funding. Conversely, funding is supported entirely by student fees; hence, there is no cost to the district associated with operating such programs.

C. Types of Schools

1. A technical college is a postsecondary institution that offers an array of career and technical education programs for adults and high school students that lead to a career certificate or Applied Technology Diploma. Programs are offered in regional targeted occupations that support economic development. In addition, Adult General Education (AGE) programs/courses are offered that improve the employability of the workforce through instruction in mathematics, reading, and language. Direct administration is the responsibility of the technical college director.

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II. DEFINITIONS (continued)

C. Types of Schools

2. An Adult Center/Alternative High School offers a range of educational programs that help adults attain the basic skills they need to be productive workers, family members and citizens. The major program areas are Adult Basic Education (ABE), English for Speakers of Other Languages (ESOL), Adult High School and GED, and Applied Academics for Adult Education (AAAE). In addition, secondary courses are offered to high school students that lead to a high school diploma for those who are in need of an alternative educational setting for academic success. Direct administration is the responsibility of the Adult Center principal.

3. Community Schools are designated to operate schools in the evening in specified areas throughout Broward County, in accordance with School Board Policy 6605. Community Schools offer AGE programs, High School/Co-Enrolled programs. In addition, community education courses and activities are offered in the areas of health, cultural, recreational and other human services programs that are supported entirely by student fees. Direct administration of the schools is the responsibility of the North Area or South Area Community School principal and his/her assistant principal assigned to the school.

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II. DEFINITIONS (continued)

D. Fee Requirements

Postsecondary Workforce Education fees are established by the Florida Legislature in the General Appropriations Act and adopted annually by the School Board of Broward County. Postsecondary student fees are charged to all students in accordance with the Broward County Postsecondary Workforce Education and Community Education Fee Schedule, unless specifically exempted by law or School Board policy. The following are a description of the student fees:

1. Tuition for Career and Technical Education (CTE), Adult General Education (AGE), and Lifelong Learning/Community Education are fees charged to students for instruction, in accordance with the adopted Fee Schedule for the school year. Students enrolled in CTE programs, who are not specifically granted a fee exemption, are assessed a fee per hour of instruction. Individuals enrolled in AGE programs, who are not specifically granted a fee exemption, are assessed a tuition cost, for each of the three terms, that covers instruction for the term length. The tuition costs for Community Education courses and activities are established to cover all costs associated with operating the course including instructional costs, equipment maintenance and marketing.
2. A registration fee is assessed to students based on the program of instruction in which they are enrolling.

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II. DEFINITIONS (continued)

D. Fee Requirements (continued)

3. Standardized Assessment/Placement Testing Fees are assessed to all students taking the Tests of Adult Basic Education (TABE) or the Comprehensive Adult Student Assessment System (CASAS) test. This fee is not re-assessed within the same school year, unless there is a 6 month lapse of instruction, at such time an individual must be re-assessed for placement purposes.
4. Student Activity Fee is a one-time, once per school year fee to all students, enrolled in both on and off campus programs, for security, student IDs, parking, and maintenance.
5. Health Science Education Student Fees are assessed to students enrolled in Health Science Education programs that include a clinical component. The fees charged at the time of registration are: drug testing, student liability, and the Practical Nursing placement test. The student may incur additional fees for fingerprinting, accident/health insurance, a physical exam, and immunizations.
6. Laboratory Fees are assessed to students on a per hour cost basis for each CTE instructional program, as identified in the adopted Fee Schedule.

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III. REVENUES

A. School Responsibilities

1. The School is authorized to: receive cash, money orders, checks, credit cards and debit cards; give refunds; and make deposits for the following items:
 - a. Adult General Education Fees
 - b. Workforce Education Fees/
Post-secondary Vocational Fees
 - c. Continuing Education Fees
 - d. Lifelong Learning Fees
 - e. Bookstore Sales
 - f. Sales Tax
 - g. Registration Fees
 - h. Student Activity Fees
 - i. Laboratory/Supply Fees
 - j. Health Science Student Liability Insurance
 - k. Testing Fees
 - l. Sales to the public
 - m. Any other fees not listed above that the individual school is authorized to collect.
2. The School shall retain in their Internal Accounts the funds collected for the following fees and disburse them as directed by the school's director/principal:
 - a. Lab/Supply Fees
 - b. Bookstore Sales
 - c. Student Clubs
 - d. Trust Funds
 - e. School Concessions
 - f. Any other fees not listed above

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III. REVENUES (continued)

A. School Responsibilities (continued)

3. The School will remit monthly to the Treasurer's Office, with a Remittance Transmittal Form, the gross proceeds for:
 - a. Lifelong Learning/Fee Supported fees and transmit to the general ledger revenue account 43466100/Lifelong Learning fees.
 - b. Facility Rental income and transmit to the general ledger revenue account 43425100/Facility Rental-Other.
 - c. Sales Tax collected and transmit to the general ledger liability account 22260100/Sales Tax Payable.
 - d. Cafeteria/Food Service sales and transmit to the general ledger revenue account 43490300/Commercial Food Program.
 - e. Production Shop revenue and transmit to the general ledger account 43495102/Misc. Sources - Sales & Service Fees.
 - f. PAVE Fees collected and transmit to the general ledger revenue account 43462100/Postsecondary Career Certificate & Applied Technology Diploma Course fees.
 - g. Adult General Education Fees collected and transmit to the general ledger revenue account 43461100/Adult General Education Course Fees.

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III. REVENUES (continued)

A. School Responsibilities (continued)

3. The School will remit monthly to the Treasurer's Office, with a Remittance Transmittal Form, the gross proceeds for: (continued)
 - h. Registration Fees collected and transmit to the general ledger revenue account 43469600 /Registration Fees.
 - i. General Educational Development (GED) Test Fees collected and transmit to the general ledger revenue account 43467100/GED Testing Fees.
 - j. Health Occupational Liability Insurance payments collected and transmit to the general ledger account 43484101/Premium Revenues
4. The School will review balances and make quarterly remittances for:
 - a. Student Activity Fees collected and transmit to the general ledger revenue account 43495105 /Misc. Sources. 100% of the fees must be remitted by year-end.
 - b. Student Testing Fees (other than GED Test fees) collected and transmit to the general ledger revenue account 43469200/Student Testing Fees - Other than GED. 100% of the fees must be remitted by year-end.

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B. Treasurer's Office Responsibilities

1. Upon receipt of the transmittal form and check, the Treasurer's Office will deposit the check and increase the proper general revenue accounts.
2. Maintain a log by school and by general ledger account of all funds remitted.
3. Send copies of reports to the appropriate Budget Analyst.

C. Budget Office's Responsibilities

1. Schools will receive advance funding for the following fee categories: Fee Support; Fee Support (Registration); GED Testing; Industry Services Training; Sales & Service; Commercial Foods; Student Activity Fees; and for Testing (other than GED). The advance funding will enable the school to cover overhead costs until the school's monthly transmittals are received. Additional monies will not be placed into the school budgets until such time as the school's transmittals exceeds the original advance funding. If, at the end of the year, the amount advanced exceeds the total amount collected for the school year, the excess monies will be removed from the school's budget. If the transmitted amount exceeds the advanced amount, the balance will carry over in the school's operating budget, in the next fiscal year, in the corresponding general ledger accounts.

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III. REVENUES (continued)**C. Budget Office's Responsibilities** (continued)

2. Funds will be automatically re-assigned to a predefined account assignment at each school location where revenues were posted by the Treasurer's Office. The automatic posting will take place nightly on the day the posting occurred. As a result, each schools operating budget will be increased in the account assignment listed below:

Fee Category/ Account Description	Functional Area	Funded Program
Fee Support	5952640230000000	N/A
Fee Support (Registr)	9105640230000000	N/A
GED Testing	9107000000000000	OB097810 07
Industry Srv Train	5653670260000000	N/A
Sales & Service Fees	5653670270000000	N/A
Commercial Food	9108670250000000	N/A
Student Activity Fees	5653670280000000	N/A
Testing-Other than GED	9106640230000000	N/A

3. Schools will be allowed to re-appropriate the funds to desired objects within the appropriate functional area. Any balance at the end of the year will carry over in the corresponding functional area.

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(WEIM)**

BUSINESS PRACTICE BULLETIN

The School Board of Broward County, Florida

BULLETIN NO.: **A-421**

PAGE **13** of **23**

DATE: June 1, 2016

**SUBJECT: TECHNICAL COLLEGES, ADULT CENTERS/
ALTERNATIVE HIGH SCHOOLS AND
COMMUNITY SCHOOLS FEES AND
EXPENSE RECOVERY**

IV. EXPENDITURES

A. School Responsibilities

The school shall:

1. expend funds for textbooks and other classroom supplies or lab materials,
2. use funds for supplies used in registration and testing. Testing Fees can be used to offset the cost for the administration of the test and for the distribution of test results, including, but not limited to, personnel, materials, supplies, advertising, furniture and equipment,
3. post employee hours worked in SAP for salaries of all employees, other than the school's director/principal,
4. process budget transfers, as required, and
5. establish cash drawers for cashiers and registrars from internal funds, per Standard Practice Bulletin I-310/Internal Advances and Budget Petty Cash.

B. Position Request

1. The school director/principal reviews the budget and determines funding availability for the hiring of a new or replacement position.
2. The school creates an i-form-Create Position and submits it to the appropriate Budget Analyst for approval. Subsequent to approval, the school initiates the advertising and hiring process in accordance with district guidelines.

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V. REGISTRATION FORMS

A. Workforce Registration Application

1. The Workforce Education Registration Application (WEIM form IF001) is the primary instrument used for collecting student demographic and course information. Students enrolling for the first time in a Broward County Public School should be encouraged to use the electronic version of the Workforce Education Registration Application. If a student completes the application in writing, it must be neat and legible.
2. Each student must complete the registration application in its entirety and each school must keep student records updated in the Student Information System (SIS).
3. Staff members may help students complete the Workforce Education Registration Application. If the student is completing the written version of the application, both the staff member assisting the student and the student himself/herself must sign and date the back of the form. If the student completes the electronic version, only the student's signature is required.
4. The counselor or designee completes the Course/Program Section on the application form.
5. The registrar/information management specialist (IMS) processes enters the data into the SIS database system.

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V. REGISTRATION FORMS (continued)

A. Workforce Registration Application (continued)

6. The registrar/IMS processes the student's payment through the POS system, generating a payment receipt.
7. The registrar/IMS prints the receipt and gives it to the student.

B. Lifelong Learning Class Registration

1. The student completes the Lifelong Learning Class Registration Form (WEIM Form IF005).
2. The registrar/IMS processes the student's payment through the POS system, generating a payment receipt.
3. The registrar/IMS prints the receipt and gives it to the student.

VI. FINANCIAL RECORDS RETENTION

The School shall: (1) retain all records necessary to substantiate student enrollment, fee collections, expenditures, etc., and (2) prepare and maintain accounting records/transmittals including:

1. Registration Forms
2. Student Schedules/Point of Sale (POS) Receipts
3. Refunds
4. Bank Deposits
5. Remittance Transmittal Forms
6. Sales Tax transmitted to the Treasurer's Office

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VII. STUDENT REGISTRATION PAYMENTS AND REFUNDS

A. Student Payments

Students may pay their fees by cash, money order, check, credit or debit card. The Point of Sale System allows the schools to accept various methods of payment (cash, check, money orders, MasterCard, or Visa). A receipt is generated when the registrar collects the funds and indicates the method of payment.

B. Student Refunds must adhere to all the rules set forth in School Board Policy 6607 (Refund of Postsecondary/Adult Program Fees)

1. A student who visits the College/School Admissions/Registration Office, in person, and voluntarily requests to be withdrawn from a course shall be entitled to a full refund, excluding registration and Health Science fees, under the following conditions:
 - (a) The withdrawal request is made within five school days of the beginning of a 9-week, 18-week, or special length term and submits a receipt of payment.
 - (b) The withdrawal request for courses less than 3-weeks or less than 90 hours in duration must be made prior to the course meeting more than one-third of its assigned hours.
 - (c) Retention of fees collected in advance for a student who did not enter a class shall not exceed \$100.

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VII. STUDENT REGISTRATION PAYMENTS AND REFUNDS (continued)

B. Student Refunds (continued)

2. Refunds shall be made within 45 days of the date on which the student voluntarily withdraws or from the date the college/school determines that the class will be canceled/closed.
3. Refunds for fees paid by cash or check are entered into the point-of-sale system as a refund. The registrar completes the Check Refund Request Form to be processed by the bookkeeper and attaches a copy of the return. Credit card refunds are processed immediately by the registrar. The student's refund is returned to the credit card used for the original payment.
4. The registrar drops the student's schedule record with a withdrawal code of WFD and checks the "Exclude from the FTE" in the Student Information System (SIS) and forwards the Change of Enrollment (COE) to the Information Management Specialist (IMS).
5. Students involuntarily withdrawn, pursuant to Student Responsibilities – Conduct and Discipline Policies, as outlined in the Broward Technical Colleges Student Handbook, are not entitled to a refund of any fees.

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EXPENSE RECOVERY****VII. STUDENT REGISTRATION PAYMENTS AND REFUNDS**
(continued)**B. Student Refunds** (continued)

6. Students who pay fees but are entitled to a waiver, voucher or agency payment shall be entitled to a refund of fees, only if required evidences are presented to the college/school principal or designee within 15 school days of the beginning of a 9-week, 18-week, or special length term.
7. In a case of unusual or extraordinary circumstances (such as illness, death in the family, etc.) that prevent a student's attendance, the college/school principal or designee may honor a request for a full or partial refund of fees under the following conditions:
 - (a) The student's refund request is made in writing prior to the date that the course would have normally ended.
 - (b) The student provides the appropriate supporting evidence.
8. If a student feels that they have been treated unfairly in the application of the refund policy, he/she may appeal, pursuant to Student Responsibilities – Grievance Procedures, as outlined in the Broward Technical Colleges Student Handbook.
9. Refunds, when due, will be made without requiring a request from the student.
10. A student shall be entitled to a full refund of all fees, if a course is canceled by the college/school.

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C. Deferred Payment of Student Fees

1. Schools may defer payment of student fees pending the acceptance of an agency check.
2. Agencies not in compliance with the deferment contract may cause a student to be withdrawn for non-payment of fees.

D. In-Kind Payment of Student Fees

1. Colleges/schools may defer required fees for students enrolling in special programs. In accordance with School Board Policy 6606 the payment of student fees through in-kind contributions from cooperating agencies is authorized.
2. Agency approval may be revoked by the Superintendent or designee if the college/school fails to receive timely payment of charges.

VIII. FEE WAIVERS

- A.** Technical Colleges, Adult Centers/Alternative High Schools and Community Schools may waive fees pursuant to 1009.26 (1) F.S. and School Board Policy 6606.
- B.** The total value of fee waivers granted may not exceed an amount to be allocated by the Superintendent or designee.
 1. The spouse of a deceased state employee when eligible for the payment of student fees by the state as employer, pursuant to Section 440.16 F.S., for up to 1800 hours of instruction at any Broward Technical College.

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VIII. FEE WAIVERS (continued)

- C.** Fee waivers may be granted to students who meet the following criteria:
 - 1. The spouse of a deceased state employee when eligible for the payment of student fees by the state as employer,
The spouse of a deceased state employee when eligible for the payment of student fees by the state as employer,
 - 2. An economically disadvantaged individual whose documented income from employment and/or federal subsidies does not exceed the federal poverty guidelines.
 - 3. A recipient of a Florida Bright Futures Scholarship may have unpaid tuition charges waived of up to 25%.
 - 4. Other qualifying circumstances that may warrant a tuition waiver.
- D.** Students must complete a Fee Waiver Certification form and attach the required documentation.
- E.** Using the Student Information System (SIS), the staff person responsible for fee waivers verifies that the student attended the course a minimum of five days.

IX. FINANCIAL AID

Numerous financial aid programs are available to students. Applications and qualification criteria are governed by the sponsoring agency. Refer to the Broward Technical Colleges' Student Financial Services Handbook for specific criteria.

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X. SCHOLARSHIPS

- A.** Assigned staff in the Office of Student Financial Services must verify the availability of funds being provided by a scholarship sponsor, prior to a student being registered into a program whose fees/tuition is being paid through the scholarship.
- B.** Funds received from a scholarship sponsor, for the purpose of providing specific student scholarships, must be recorded in a separate scholarship account and the funds must be applied only to those specified students and purpose. Unless otherwise specified, unused scholarship account balances must be returned to the sponsor.
- C.** Unspecified scholarship donations must be posted in the college's/school's general fund.

XI. COLLECTION OF FEES FROM OUTSIDE AGENCIES

- A.** On or about the 10th day of each term, assigned staff at each college/school will invoice the funding agencies for the tuition, fees and books of those students who are being sponsored by the agencies.
- B.** Assigned staff at each college/school will continuously monitor the status of funding agencies' accounts receivables, and will follow-up, as needed, to secure the payment of funds in a timely manner.
- C.** After the assigned staff at each college/school makes several attempts to receive payments from the funding agencies, the outstanding balances of funds that were not collected will be referred to the Director or designee for appropriate action, if needed.

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XII. BOOK BUY BACK PROGRAM

Technical college bookstores may buy back a limited number of predetermined textbooks for resale.

XIII. RECONCILIATION PROCESS

A. Registrar's Cash Drawer Reconciliation Report is to be completed daily after the registrar collects or receipts money. The registrar at each college/school:

1. calculates the drawer total that includes cash, checks, and credit cards from the Point-of-Sale (POS) system,
2. completes a bank deposit, and
3. makes a copy of all documents and forwards the originals to the bookkeeper, along with the bank deposit.

B. Bank Deposit

The frequency of bank deposits is regulated by Standard Practice Bulletin I-303.

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XIII. RECONCILIATION PROCESS (continued)

C. Bookkeeper Duties

1. The college/school bookkeeper:
 - a. receives originals of all deposit backup documents,
 - b. groups individual transactions that import from POS to the accounting system to match each registrar's deposit and,
 - c. validates the deposit slip and, when necessary, makes an adjustment for overages or shortages.
2. Enters agency payments into the POS system

D. Month End Closing

1. After all sales have been posted, the total fees collected for the month are entered onto PAVE Transmittal Form #3063D, identified under the various fee categories. Prior to the 15th of the following month, a check is made payable to the "School Board of Broward County" for the total amount of all fee categories, and sent to the Treasurer's Office. If the total on the transmittal form is a negative amount, it should be included with the following month's transmittal.
2. All other money to be remitted on a monthly, annual or individual basis is to be submitted to the Treasurer's Office, using Remittance Transmittal Form #4601, accompanied with a check payable to the "School Board of Broward County".

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DATE: November 08, 2019

SUBJECT: TRAVEL REIMBURSEMENT PROCEDURE

A. TRAVEL - General

- ❖ This bulletin provides a standard procedure for the pre-approval, recording, and reimbursement of travel and related expenses incurred when Board employees travel on authorized School Board business, as provided in *School Board Policies 3400, 3401, 4007, and 1001.39, F.S.*
- ❖ For out-of-district travel, School Board members are required to place an item on a School Board agenda for approval at a publicly noticed meeting prior to commencement of travel, for all travel expense that exceeds \$500 in compliance with *Florida Statute 112.061*.
- ❖ For out-of-state travel by a School Board member, the agenda item must include an itemized list detailing all anticipated travel expenses: including, but not limited to, all means of travel, lodging, and subsistence (*F.S. 112.061*).
- ❖ The public must have the opportunity to speak about the specific travel agenda item.
- ❖ All travel by Board employees shall be governed by School Board Policy 3400, "*Per diem and traveling Expenses for Board Members, Board Employees and other Authorized Individuals*", and Policy 3401, "*Professional Travel Funds-Internal Accounts*".
- ❖ Each January the Treasurer's Office issues the **Annual Per Diem and Mileage Rates Memorandum** which reports the current IRS per diem and mileage rates. When referencing these rates, please refer to the memo, which correlates to the year of travel below.

B. FORMS REQUIRED TO PROCESS TRAVEL

1. **Temporary Duty Authorization (TDA-1) (Exhibit 1)** - form to be completed and presented for approval to the appropriate administrator for all travel PRIOR to an employee being on temporary duty.
2. **Travel Voucher (Exhibit 2)** - completed after travel is completed; for reimbursement of Class A and B expenses.
3. **Trip Report (Exhibit 3)** - completed after travel is completed with a summary explanation of the nature of the trip.
4. **Class C Meal Voucher (Exhibit 4)** - completed after travel is completed; for reimbursement of Class C meals and when there is no overnight stay.
5. **Expense Voucher (Exhibit 5)** - completed after travel is completed by an individual that is not an employee.
6. **Consultant Agreement (Exhibit 6)** - form to be completed before the travel takes place for reimbursement of an individual who is not an employee of the school board.

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SUBJECT: TRAVEL REIMBURSEMENT PROCEDURE

C. WHEN TO PROCESS TRAVEL FORMS

Non-Employee Travel Reimbursement
Expense Voucher
Consultant/Trainer Agreement

D. RULES CONCERNING THE TEMPORARY DUTY AUTHORIZATION (TDA-1)

1. Definition of TDA
 - a. When an employee travels to perform a duty at a different location than the employee's regular assignment, he/she is said to be on temporary duty. This includes business travel and travel related to county sponsored seminars when meal reimbursements are involved.
 - b. A TDA must be prepared for all Class A Travel, Class B Travel, in-county Class C Travel if gone a full day, out-of-county Class C Travel for every instance, and for all field trips taken.
 - c. A TDA must be entered into the Payroll System only for administrators who have a TDA during regular student contact hours and for teachers who have regular student contact hours requiring a substitute, during the 180 day calendar.
2. The TDA-1 must be completed disclosing the full details of the anticipated trip along with all estimated expenses. The TDA must be approved by the appropriate administrator at least three (3) days prior to departure, except in cases of emergency.
3. Conferences on cruise lines are not permitted.
4. ***Temporary Duty Authorization forms*** for trips outside the United States must be approved by the Chief of Staff (designee).
5. After the TDA-1 is completed and approved, it should be given to the Payroll Contact at the school/center who will enter the appropriate information into the Payroll System, for the applicable employees.

Note: Entry of TDA's into the Payroll System is only applicable to schools and centers. TDA's with no estimated expenses should not be submitted for reimbursement.

6. A copy of all Temporary Duty Authorization forms shall be maintained at the originating school/center/department for audit purposes.

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D. RULES CONCERNING THE TEMPORARY DUTY AUTHORIZATION (TDA-1) (continued)

7. District and school based administrators, including principals and assistant principals, may substitute a log or a journal for the above referenced TDA, if the purpose of the travel is attendance at normal in-county school related functions. These functions may include area meetings, committee meetings, or other required events in Broward County. Copies of approved TDA's for Principals must be maintained at the school level.
8. Out-of-County Travel to adjoining counties (Miami-Dade, Collier and Palm Beach), where only mileage, parking and tolls, are to be reimbursed should be reported on the mileage voucher. A TDA is required if you anticipate ancillary expenses such as registration, meals, etc. The TDA must accompany all required forms/documentation for Travel reimbursement. Failure to comply may result in significant delays in reimbursement.
9. Out-of-County Travel that doesn't meet the criteria explained in #7 may require certain employees who travel out-of-county frequently for the District to initiate a "blanket" TDA for the entire fiscal year. This TDA must be submitted along with the Trip Report, Travel Voucher and all other documentation required for Travel Reimbursement.

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D. RULES CONCERNING THE TEMPORARY DUTY AUTHORIZATION (TDA-1) (continued)

10. All reimbursements shall be computed in one of the following ways (whichever is greater):

- a. The Per Diem rate for lodging and the Per Diem rate for meals are the standard rates for travel within the continental United States as published in the Internal Revenue Service Publication 1542 "Per Diem Rates" (for travel within the continental United States) by using the regular Federal Per Diem rate method.

Please refer to the Treasurer's Office Annual Memorandum regarding Per Diem and Mileage Rates.

The Treasurer's Office will issue the above referenced memorandum annually, usually in December for the following year, updating Per Diem rates. This is a "per day" rate, if this rate is used, no other claim for reimbursement of meals or lodging can be made.

- b. The actual expenses for lodging at the single occupancy rate, substantiated by paid receipts plus up to the maximum standard Per Diem allowable for meals.

Please refer to the Treasurer's Office Annual Memorandum regarding Per Diem and Mileage Rates.

The standard Per Diem rates for meals are as published in the Internal Revenue Service Publication 1542 "Per Diem Rates" (for travel within the continental United States) by using the regular Federal Per Diem rate method. The Treasurer's Office will issue the above referenced memorandum annually, usually in January for that year, updating the Per Diem rates.

- c. When lodging or meals are provided by an organization and or hotel, the traveler is not eligible for the normal maximum allowances and may be reimbursed only for actual expenses of lodging and meals, not to exceed the normal maximum allowances.

Note: Meals are not allowed for approved in-county travel, including athletic contests, and performances during normal school hours.

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D. RULES CONCERNING THE TEMPORARY DUTY AUTHORIZATION (TDA-1) (continued)

11. The District School Board Members
 - a. The School Board Members: See A. paragraphs 2, 3, and 4 on page 1.
12. Transportation and Hotel Criteria - If expenses are shared, to avoid payment delays all involved MUST submit for reimbursement at the same time.
 - a. Travelers must use the most economical means of travel available.
 - b. Cruise line travel is not permitted.
 - c. Travelers should plan to fully utilize the available public transportation system.
 - d. The traveler must purchase the lowest priced ticket available (even if non-refundable). If the trip is canceled, a complete explanation of the reason for cancellation must accompany the request for ticket payment.
 - e. The use of rental cars must be justified as necessary to the performance of a public purpose and must be limited to situations where no other economical means of transportation is available. Car rental is not allowed when traveling out of state and staying at the hotel where the conference is being held.
 - f. Hotel or per diem charges must be consistent with the length of the seminar or conference. Any deviation must be documented with a memo explaining why, for audit purposes.
 - g. Airbnb accommodation is not acceptable.
12. Travel Advances
 - a. If using a purchase order to pay a vendor directly (hotel, registration, etc.), then ensure this is completed timely to allow sufficient time for the payment to arrive prior to the date of travel. This method may not require Superintendent or designee approval.
 - b. There will be no travel advances.
 - c. Staff cannot use purchasing card (P-card) issued by the School Board for any travel arrangements. Board members, Superintendent and the Director of Legislative Affairs are exempt.

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E. TYPES OF TRAVEL

1. **Class A and B Travel**

Class A is a continuous travel period of twenty-four (24) hours or more away from official headquarters, in or out of the county. The travel day shall be a calendar day (midnight to midnight).

2. **Class B** is a continuous travel period of less than twenty-four (24) hours which involves overnight absence from official headquarters, in or out of the county. The travel day shall begin at the time of departure.

Reimbursement of travel expenses for Class A and B is made by completing the Per Diem section of the ***Travel Voucher*** (Exhibit 2).

Class C Travel

This involves short or day trips in or out-of-county, but not involving an overnight trip away from official headquarters.

The Internal Revenue Service has issued regulations requiring employers to withhold income tax and social security tax on Class C meal payments. The amount of taxes are withheld at the same rate as the employee is taxed on wages and the applicable social security percentage rate. Therefore, *Class C meals are paid through the payroll system rather than a vendor check.*

A traveler shall not be reimbursed on a per diem basis for Class C Travel, but shall receive an allowance for meals for out-of-county travel only.

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SUBJECT: TRAVEL REIMBURSEMENT PROCEDURE**F. USE OF INTERNAL ACCOUNTS FOR TRAVEL**

Payments for travel directly from Internal Accounts are prohibited unless payments are made in conjunction with the Support Fund. The exception would be if travel was being paid from "Class, Club or Department Account" for accompanying students for competitions or performances. In the event budgeted operating funds are exhausted, internal account funds can be transferred to the operating budget to cover travel expenses. This is accomplished by doing the following:

1. Submit **Travel Voucher** (Exhibit 2) and all documentation to Accounts Payable Department.
2. To Code the bottom of the **Travel Voucher**, refer to SAP Chart of Accounts posted on the CFO's website.

G. PAYMENT OF NON-SCHOOL BOARD EMPLOYEE

Reimbursement to an individual who is not an employee must be requested via an **Expense Voucher** (Exhibit 5). The reimbursement for travel or honorarium must be stipulated in a pre-existing and pre-approved **Consultant Agreement** (Exhibit 6) which must be attached to the requisition. See Business Practice Bulletin A-466, "Use of Consultants." Appropriate receipts must be submitted with the **Expense Voucher** to justify the request for payment.

H. TRAVEL FORMS

Travel forms can be found on the District Documents and Forms web page at <http://www.broward.k12.fl.us/ets/css/recrct/recordsrct/forms.html>.

1. TEMPORARY DUTY AUTHORIZATION (TDA-1 Form)

(Exhibit 1)

a. Process

At least three (3) days prior to an employee's departure for a temporary duty, the following is performed:

- 1) Complete a **TDA-1** disclosing the full details of the trip with estimated expenses and sign as the applicant.
- 2) Obtain approval from appropriate administrator(s) prior to making any travel arrangements.
- 3) Schools/centers will enter the appropriate information into the Payroll System for the applicable personnel.

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1. **TEMPORARY DUTY AUTHORIZATION (TDA-1 Form)**
(Exhibit 1) (continued)

a. Process (continued)

- 4) Website – reproduce form from the website. Make a copy for Accounts Payable, location file and the employee.

Send the approved TDA-1 with estimated expenses, attached with the other applicable forms (as directed in this bulletin).

b. Approval Requirements

- 1) **Chief of OSPA** or her/his designee must approve the Principal's ***TDA-1***.
- 2) **Principal** must approve school level employee's ***TDA-1***.
 - a) When county funds are requested, approval must be given by the Principal as well as the administrator whose budget is affected.
 - b) When a substitute is to be paid from funds other than the originating center, the administrator whose budget is affected must also approve the ***TDA-1***
- 3) The appropriate **Chief Executive or Chief Operating Officer/Chief of Staff** must approve County Level Department Head's ***TDA-1***. **Unit Administrator** or **Director** must approve staff member's ***TDA-1***.
- 4) The Chief of Staff (designee) must approve ***TDA-1*** for trips outside the United States.
- 5) The Chief of Staff (designee) must approve temporary duty for union related activities such as training, conventions, etc. (These requests must be sent to the Director, Employee Relations).
- 6) Where applicable, designee letter must be submitted with reimbursement.

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Financial Reporting/Accounts Payable

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SUBJECT: TRAVEL REIMBURSEMENT PROCEDURE

H. TRAVEL FORMS

2. TRAVEL VOUCHER (Exhibit 2)

The *Travel Voucher* is submitted to Accounts Payable, after travel has been completed along with the appropriate documentation and other forms needed for reimbursement (as directed in this bulletin). **If expenses are shared, to avoid payment delays all involved MUST submit for reimbursement at the same time. Accounts Payable receives the original form; the school/department maintains a copy.**

a. Airline tickets

- 1) In order to obtain the most economically priced airline tickets (refundable and non-refundable), at least three (3) written quotations must be obtained, if arrangements are made by an individual. If travel arrangements are made on the internet, a screen print of the quote may be used as the written quotation.

NOTE: If only one airline is available to provide a flight on the day and time required for travel, indicate this information on the written quotation.

- 2) The following must also be provided for reimbursement:
 - a) Ticket stub
 - b) Original paid receipt reflecting the payment method
 - c) All air travel documentation must include boarding passes for all segments of the trip to be reimbursed.
 - d) Attendance confirmation (certificate of completion) is required.
- 3) Use of a travel agent to make airline reservations satisfies the quotation requirement. But it must be documented as to whom the travel agent contacted and the rates.
- 4) In the event a non-refundable ticket is purchased and the trip cannot be taken because of an emergency, the ticket must be paid for as though the trip was taken. The ticket purchase will be charged to the budget that travel would have been charged had the trip been taken. A summary explanation of the emergency must be attached and approved by the appropriate Administrator.

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H. TRAVEL FORMS

2. TRAVEL VOUCHER (Exhibit 2) (continued)

- 5) If there is a ticket exchange, the employee must provide the original paid ticket along with a rationale stating the business reason for the change. The rationale must be signed by the approving Administrator.
- b. The traveler must contact the Procurement and Warehousing Department and source the current bid or state contract to determine the rental car company that is currently on bid. The District will only pay for an economy car unless the car is shared by three or more employees who can then rent an intermediate car. For reimbursement of rental car, if paid by the traveler, attach the rental contract and enter the dollar amount in the space provided on the Travel Voucher. Requests for the use of a rental car must have been approved on the ***TDA-1*** prior to the trip.
- c. For reimbursement for use of a private car, multiply the total miles by the current Internal Revenue Service Standard mileage rate. Rates are set by the IRS on an annual basis and announced to the District by the Treasurer's Office annually via memorandum.

Please refer to the Treasurer's Office Annual Memorandum regarding Per Diem and Mileage Rates.
- d. All receipts per incident for tolls, parking, storage, taxis etc., must be attached.
- e. Cruise line travel and conferences on cruise lines are not permitted.

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H. TRAVEL FORMS

2. TRAVEL VOUCHER (Exhibit 2) (continued)

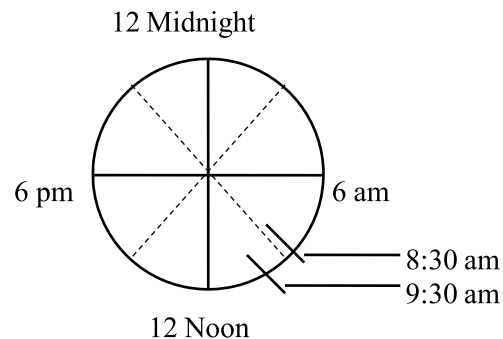
- f. The traveler may elect to claim per diem rather than actual expenses for meals and lodging. This rate is set by the IRS on an annual basis and is updated by the Treasurer's Office annually via memorandum.

1) Per Diem Computation (Class A and B only)

Per Diem for meals is to be computed on the quarter of day basis with the first quarter beginning at midnight.

For example, a traveler departing from home base at 8:30 a.m. would be entitled to per diem beginning with the second quarter because the departure time of 8:30 a.m. represents the major portion of the 6:00 a.m. - 12 noon quarter away from home base.

A traveler departing from home base at 9:30 a.m. would not be entitled to per diem beginning with the second quarter because the departure time of 9:30 a.m. does not represent the major portion of the 6:00 a.m. - 12:00 noon quarter away from home base.



- 2) Per Diem for lodging is based on whether or not the temporary duty required an overnight stay away from official headquarters.

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SUBJECT: TRAVEL REIMBURSEMENT PROCEDURE**H. TRAVEL FORMS** (continued)**2. TRAVEL VOUCHER** (Exhibit 2) (continued)

g. Hotels

According to Chapter 212, Florida Statutes Sales and Use Tax Law, *“transient rental accommodations billed to and paid by an individual representing an exempt organization or a governmental entity, i.e., state, county, city or political subdivision, are taxable whether or not the representative receives an advance or reimbursement from the exempt organization or governmental entity. However, when transient rental accommodations are billed directly to and paid directly by a governmental entity or an organization exempt from tax under section 212.08 (7) (a), ® or (u), F.S., such accommodations are exempt from tax”*. If an employee is charged tax, BCPS will reimburse for the amount of tax.

h. Airbnb accommodation is not acceptable.

i. Miscellaneous

Enter the amount paid for registration, telephone and any other reimbursable business expense. All prepaid expenses made via (PO, etc), must also be entered and all original paid receipts reflecting the payment method must be submitted. Also include explanations of any differences in airplane prices from the agreed upon bidding price to the actual dollars incurred. This would be due to, for example, an extension of a trip which would involve changing flight reservations.

j. The ***Travel Voucher*** must be signed by the traveler and approved by the appropriate administrator. Supervisory and administrative personnel must have approval of an administrator at least one level higher than the employee. If the Travel Voucher exceeds the TDA-1, a memo should be attached outlining why approved expenses were exceeded.**3. CLASS C TRAVEL MEALS VOUCHER** (Exhibit 4) – For day trips with no overnight stay.a. Complete sections I, II, III and IV (through the “Gross Amount” block) of the ***Class C Travel Meals Voucher*** and obtain appropriate approval for meal reimbursement of day trips where there was not an overnight stay.

Retain a copy of the voucher for school/department’s records and submit the original to Accounts Payable before it is processed by the Payroll Department along with the ***Trip Report, TDA-1 and agenda***.

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SUBJECT: TRAVEL REIMBURSEMENT PROCEDURE

H. TRAVEL FORMS (continued)

3. CLASS C TRAVEL MEALS VOUCHER (Exhibit 4) (continued)

b. Out-of-County Travel

A traveler shall not be reimbursed on per diem basis for Class C Travel, but shall receive an allowance for meals based on Internal Revenue Service Publication 1542 "Per Diem Rates". These rates are updated annually and reported to the District via a memo issued by the Treasurer's office.

Please refer to the Treasurer's Office Annual Memorandum regarding Per Diem and Mileage Rates.

Please Note:

- 1) **Breakfast** –reimbursement available when travel begins before 6:00 a.m. and extends beyond 8:00 a.m.
- 2) **Lunch** - reimbursement available when travel begins before 12:00 noon and extends beyond 2:00 p.m.
- 3) **Dinner** - reimbursement available when travel begins before 6:00 p.m. and extends beyond 8:00 p.m.

c. In-County Travel

A traveler shall not be reimbursed on per diem basis for Class C Travel, but shall receive an allowance for meals only for authorized business or workshops occurring before 6:00 a.m. or extending beyond 8:00 p.m.

- d. The ***Class C Travel Meals Voucher*** must be signed by the traveler and approved by the appropriate administrator. Supervisory and administrative personnel must have approval of an administrator at least one level higher than the employee.

4. EXPENSE VOUCHER (Exhibit 5)

Complete the ***Expense Voucher*** in order to reimburse an individual who is not an employee. The reimbursement for travel or honorarium must be stipulated in a pre-existing and pre-approved ***Consultant Agreement***. (See ***Business Practice Bulletin A-466*** for details).

Appropriate original receipts must be submitted with the ***Expense Voucher*** to justify the request for payment.

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H. TRAVEL FORMS (continued)

5. OTHER REQUIRED DOCUMENTATION

- a. ***Trip Report*** (Exhibit 3) - A summary explanation of the nature and benefits of the trip. This should be attached to the TDA-1.
- b. ***Agenda, Calendar, and Other Pertinent Literature*** - pertinent literature pertaining to the meeting, workshop, conference, etc., must be attached to the TDA-1.
- c. ***Appropriate Receipts*** - Original paid receipts with payment method for any reimbursement requested on the Travel Voucher (itemized hotel, plane tickets, ticket stub, car rental, registration, etc.). Paid receipts must be imprinted with company logo. Proof of conference attendance is required.
- d. ***Consultant Agreement*** (Exhibit 6) - form which must be completed and approved before the travel takes place, along with the Expense Voucher and appropriate original paid receipts for reimbursement for travel or honorarium of an individual who is not an employee of the school board. The honorarium amount is the amount that is contracted with the individual who is hired. If the amount is over \$500 per day, it must be approved by the Superintendent.

I. REIMBURSEMENT PROCESSING

1. If it is Not a Class C Travel...

- a. Send the ***Travel Voucher, TDA-1, Trip Report, Agenda, Written Quotations*** (if applicable), and original receipts for expenses to Accounts Payable.
- b. Accounts Payable will prepare a reimbursement check, less any advanced funds, in accordance with School Board Policy 3400. Travel expense reimbursements will be made only from original vouchers and documents and not from photocopies.
- c. Accounts Payable will send the check to the employee's location. All supporting documentation shall be retained by the Accounts Payable Department.

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SUBJECT: TRAVEL REIMBURSEMENT PROCEDURE

I. REIMBURSEMENT PROCESSING (continued)

2. For Class C Travel ...

- a. Send the ***Class C Meal Voucher, TDA-1, Trip Report, Agenda, Written Quotations*** (if applicable) and original paid receipts for expenses to Accounts Payable.
- b. Payroll Department will complete Section IV of the voucher, audit and process.
- c. Class C Meal reimbursements will be included in employee's regular paycheck. (See page 6, E-2 for further clarification.)

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SUBJECT: TRAVEL REIMBURSEMENT PROCEDURE

J. GLOSSARY OF TERMS

<u>Travel Expense(s)</u>	The usual ordinary and incidental expenditures necessarily incurred by a traveler.
<u>Travel Day</u>	A travel day shall be divided into four six hour quarters. For Class A and Class B Travel, the traveler shall be reimbursed at one-fourth of the authorized rate of meals per diem for each quarter or major fraction of the travel day included in the travel period.
<u>Travel Period</u>	The period of time between the time of departure and time of return.
<u>Common Carrier</u>	Train, bus, commercial airline (operating scheduled flights), or rental car.
<u>Airfare</u>	The lowest price airline ticket that can be purchased including, but not limited to, purchasing prepaid non-refundable tickets.
<u>Payment Rates</u>	Reimbursement for per diem and travel expenses shall be paid at rates established in accordance with School Board Policy.
<u>Approval</u>	TDA and Travel Vouchers of supervisory and administrative personnel must be approved by an administrator at least one level higher than the employee submitting the Travel Voucher.

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TEMPORARY DUTY AUTHORIZATION (TDA-1)
The School Board of Broward County, Florida

Exhibit 1

Applicant: _____

Date _____

Personnel Number _____

School/Department _____

Position: _____

The applicant requests temporary duty assignment for the following period:

Depart on: _____, 20____; **Return on** _____, 20____ **Total work days requested** _____ 0.0

INCLUDE ALL TRAVEL DAYS

I. PURPOSE OF TRIP: (Complete A or B and C)

A. Conference/Convention of (Name of Sponsor):
Meeting in (City and State):
B. Other School Board business (specify):
Meeting in (City and State):
C. Briefly describe benefits accruing to School Board:

II. ESTIMATED TRAVEL EXPENSE: **IF SUBMITTING TRAVEL VOUCHER SECTION II MUST BE FILLED IN**

ALL RECEIPTS MUST SHOW BREAKDOWN OF CHARGES (DAILY RATES, TAXES, ETC.)

TRANSPORTATION:	
Airplane (If ticket is to be charged to the School Board, enter travel agency name here): _____	
Rental Car <i>review State of FL Vehicle Rentals Contract - RENTAL MUST BE MOST ECONOMICAL</i>	
Private Car Mileage (_____ 0.00 miles x _____ 0.XX cents per mile): Rate effective 1/1/19	
Current rate as published in the annual memorandum from the Treasurer's Office.	
Taxi, limousine, tolls, etc. (<i>paid receipts must be imprinted with company logo</i>)	
(cannot accept copies, credit card or bank statements)	
PER DIEM: Lodging & Meals - *Current rate as published in the annual memorandum from the Treasurer's Office* _____x _____days requested	
OR	
HOTEL: \$ _____per day x _____days requested	\$ -
MEALS: *Current rate as published in the annual memorandum from the Treasurer's Office*	
MISCELLANEOUS:	
Registration: PER POLICY 4208 - INDIVIDUAL MEMBERSHIPS ARE NOT REIMBURSABLE	
Other: (specify) _____	
TOTAL ESTIMATED EXPENSES:	\$ -
TRAVEL ADVANCE REQUEST (explain):	

III. TRAVEL EXPENSES WILL BE CHARGED AS FOLLOWS:

Name of Cost Center being charged _____

Internal Account Fund being charged, if applicable _____

IS A SUBSTITUTE REQUIRED DURING ABSENCE?	NO	YES
--	----	-----

IV. AUTHORIZATION (For signature requirements, see School Board Policy 4007)

Applicant: _____	Date: _____
Principal/Department Head: _____	Date: _____
Chief Operating Officer/Associate/Assistant/Area/Deputy Superintendent: _____	Date: _____
Additional Approval: _____	Date: _____

TRAVEL VOUCHER**The School Board of Broward County, Florida**

VENDOR

NUMBER

Name: _____

Personnel Number _____

School/Department _____

Loc No. _____

Date _____

I. ITINERARY: **IF COMBINED PACKAGE IS SELECTED (AIR, HOTEL, CAR) BREAKDOWN RECEIPT ITEMIZING EACH IS REQUIRED**

Travel Dates	Departure Time AM/PM	Arrival Time AM/PM	Destination From (City, State)/To (City, State)	Days
Total Days used to Compute Per Diem				0.0

II. TRANSPORTATION: (check items that apply)

AIRPLANE _____	RENTAL CAR _____	PRIVATE CAR _____	OTHER _____
----------------	------------------	-------------------	-------------

If ticket is purchased through travel agent and charged to the School Board, enter agent's name and amount (ticket stub must be attached).

Name of Travel Agent: _____

III. REIMBURSEMENT REQUESTED: **IF COMBINED PACKAGE IS SELECTED (AIR, HOTEL, CAR) BREAKDOWN RECEIPT ITEMIZING EACH IS REQUIRED**

TRANSPORTATION:		
Common Carrier (attach ticket receipt)		
Rental Car (attach rental contract) review State of FL Vehicle Rentals Contract - RENTAL MUST BE MOST ECONOMICAL		
Private Car Mileage _____ 0.00 miles x _____ 0.XX cents per mile	Rate effective 1/1/19	\$ -
Current rate as published in the annual memorandum from the Treasurer's Office.		
Tolls and parking (attach actual receipts). CANNOT ACCEPT COPIES, CREDIT CARD OR BANK STATEMENTS.....		
Taxi, Limousine, etc. (attach actual receipts). CANNOT ACCEPT COPIES, CREDIT CARD OR BANK STATEMENTS.....		
PER DIEM: Lodging & Meals		
Current rate as published in the annual memorandum from the Treasurer's Office.		
x _____ days (as computed in Section I. above). Refer to Business Practice Bulletin A-435		
--OR--		
Hotel (attach paid receipt) CANNOT ACCEPT COPIES, CREDIT CARD OR BANK STATEMENTS.....		
Meals *Current rate as published in the annual memorandum from the Treasurer's Office*		
MISCELLANEOUS:		
Registration (attach paid receipt and agenda) PER POLICY 4208 - INDIVIDUAL MEMBERSHIPS ARE NOT REIMBURSABLE ...		
Other (attach explanation)		
LESS TRAVEL ADVANCES: (input total advance - cell already formulated to reflect negative amount)		
TOTAL REIMBURSEMENT REQUESTED		\$ -
(Attach applicable original receipts, Trip Report, TDA-1 and Agenda to support this request for reimbursement)		

IV. AUTHORIZATION:

I hereby certify that the above claim is true and conforms with the requirements of the School Board Policy 3400.

Approval _____

Signature of Principal/Department Head

Signature of Requesting Person

Print Name & Title of Principal/Department Head

**MISSING OR INCOMPLETE INFORMATION WILL RESULT
IN PACKET BEING RETURNED TO BSC/LOCATION**

Check Request No.	Gross Amount	G/L Account (8) Class+Obj+0's	Bus Area (4)	Cost Center (10) BA+T+L+0	Fund (4)	Internal Order (12)	WBS Element (14)	Grant (14)	Functional Area (16) Function + Activity + 0's

Budgetkeeper/Bookkeeper _____

Phone # _____

Travel Voucher

1. Vendor Number - to be completed by School/Department
2. Name - name of person traveling
3. Personnel No. - personnel number of person traveling
4. School/Department - name of work location for person traveling
5. Location No. - Location number of person traveling
6. Date - date that Travel Voucher is completed
7. Itinerary
 - a. Travel Dates - enter dates of travel
 - b. Departure Time - enter time of departure from home or office
 - c. Arrival Time - enter the time of arrival home upon completing trip
 - d. Destination (From/To) - enter name of city traveler departed from and city of traveler's destination – Full details of trip must be disclosed.
 - e. Days - if per diem is used, calculate days based on dates, departure and arrival times
 - f. Total Days Used to Compute Per Diem - add total days together for all travel dates used
8. Transportation - place check mark on line next to mode(s) of transportation used
9. Reimbursement Requested – Details of shared expenses MUST be disclosed and to avoid payment delays all involved are required to submit for reimbursement at the same time.
 - a. Transportation
 - 1) Common Carrier - if paid by traveler, enter dollar amount paid. If charged to School Board via a travel agency, enter agency's name and paid receipt with payment method.
 - 2) Rental Car - if paid by traveler, attach rental contract and enter dollar amount.
 - 3) Private Car Mileage - enter miles, multiply by current mileage rate and enter total dollar amount.
 - 4) Tolls, parking and storage - enter dollar amount and attach paid receipts with payment method.
 - 5) Taxi, limousine, etc. - enter dollar amount and attach paid receipts with payment method.
 - 6) Cruise line travel and conferences on cruise lines are not permitted.
 - b. Per Diem - 1) enter number of whole and fractional days traveled, multiply by current reimbursement rate as published in the most recent memorandum from the Treasurer's Office and enter total.
or
 - 2) Hotel - enter amount of original paid hotel receipt plus taxes.
 - 3) Airbnb accomodation is not acceptable.
 - 4) Meals - enter total amount for meals based on instructions for Class C Travel. Meals are calculated based on travel start time, airline ticket, and hotel paid receipts.
 - c. Miscellaneous
 - 1) Registration - if prepaid (PO etc); receipt is required. If paid by traveler, attach Original paid receipts with payment method, proof of attendance, and program or agenda.
 - 2) Telephone - attach original paid receipts and statement.
 - 3) Other - include explanations
 - d. Less Travel Advances - enter amount of advance.
 - e. Total Reimbursement Requested - enter total of all expenses listed, less any advances.
10. Authorization
 - a. Approval/Signature - signed by traveler and approved by appropriate administrator.
 - b. Print Name and Title - print name and title of approver.
11. Expenditure Information
 - a. Check Request No. - number assigned by location from budget transaction log.
 - b. Gross Amount - total amount of Travel Voucher
 - c. G/L Account, Business Area, Cost Center, Fund, Functional Area - see the Chart of Accounts for coding instructions.
 - d. Internal Order, WBS Element, Grant – complete only if applicable

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

TRIP REPORT

NAME _____ POSITION _____

The following is a summary of my trip to _____
City & State

For _____ Convention/Seminar, Etc.

Date(s)

Summary of Day's Events

[illegible]

If more space is required, attach additional Trip Report Forms.

Signature

Trip Report

Name: name of person traveling

Position: position of person traveling

City and State: city and state where trip was taken

Convention/Seminar, etc.: the name of the convention or seminar

Date/Summary of Day's Events: summarize by each day, the events of the day.

Signature: person traveling must sign form.

NAME _____

DATE _____

PERSONNEL NO. _____

TRANS (RA-007)

SCHOOL/DEPARTMENT _____

LOC. NO. _____

CLASS "C" TRAVEL MEALS VOUCHER is to reimburse meals only for travel which does not include an overnight stay. This reimbursement request must be supported by a Trip Report, Agenda/Program & TDA-1 and send to Accounts Payable. Please note that the Class C Meal Voucher reimbursement will be paid out of the employer payroll rather than an A/P check. Please refer to p 6 section E #2 of A-435.

I. ITINERARY:

Travel Dates	Departure Time	Arrival Time	Destination From/To

II. REIMBURSEMENT REQUEST:

BREAKFAST _____ @ * _____ = \$ _____

LUNCH _____ @ * _____ = \$ _____

DINNER _____ @ * _____ = \$ _____

*Current rate as published in the most recent memorandum from the Treasurer's Office. TOTAL = \$ _____

III. AUTHORIZATION:

I hereby certify that the above claim is true and conforms with the requirements of School Board Policy 3400.

Approval _____
Principal/Department Head

Signature of requesting person

IV. PAYROLL DISTRIBUTION: Retro Active Pay Adjustment RA-007

Job Class	Earn Type	Gross Amount	Pay End Date	Adj	Job
060000	MLC				

G/L Account (8) Class+Obj+0's	Bus Area (4)	Cost Center (10) BA+T+L+0	Fund (4)	Internal Order	WBS Element Capital Use	Grant (14)	Functional Area (16) Function + Activity +0's

Class “C” Travel Meals Voucher

1. **Name** – name of traveler
2. **Date** – date form is completed
3. **Personnel No.** – Personnel number of traveler
4. **School/Department** – location name for person traveling
5. **Loc. No.** – location number of person traveling
6. **Itinerary** –
 - a. **Travel Dates** – same as Travel Voucher
 - b. **Departure Time** – same as Travel Voucher
 - c. **Arrival Time** – same as Travel Voucher
 - d. **Destination From/To** - same as Travel Voucher
7. **Reimbursement Request**
 - a. **Breakfast, Lunch and Dinner** – number of meals by category and multiply by amount allowed.
 - b. **Total** – enter total of all amounts for all meals.
8. **Authorization** – must be signed by traveler and approved by appropriate administrator.
9. **Payroll Distribution**
 - a. **Fund, Function, Location, T., U., Activity** – see Chart of Accounts for coding.
 - b. **Job Class** – defaults to 06000
 - c. **Earn Type** – defaults to MLC
 - d. **Gross Amount** – total of all Class C Meal expenses
 - e. **Pay End Date** – ending date of pay period
 - f. **Adj.** – Adjustment, if applicable
 - g. **Job** – Job # of Class C Meal

Exhibit 5

EXPENSE VOUCHER (Non-county personnel) The School Board of Broward County, Florida

VENDOR
NUMBER

Date _____

Name _____

Social Security Number: _____

Address: _____

COMPLETE APPLICABLE SECTIONS - ATTACH A COPY OF THE CONSULTANT AGREEMENT
SEND APPROVED DOCUMENTS TO ACCOUNTS PAYABLE.

I. PURPOSE OF TRIP:

II. TRANSPORTATION:

Private Car Mileage (_____ miles x _____ cents per mile)*	\$
Place/Common Carrier (attach ticket stub) <input type="checkbox"/>	
Rental Car (attach rental contract) <input type="checkbox"/>	
Taxi <input type="checkbox"/> Limousine <input type="checkbox"/> Parking (attach receipts) <input type="checkbox"/>	
Food (Class C Only) <input type="checkbox"/>	
Hotel (Class C Only) <input type="checkbox"/>	

*Current rate as published in the most recent memorandum from the Treasurer's Office.

III. PER DIEM:

<p>Computed by quarters: _____ days x _____*</p> <p>*Current rate as published in the most recent memorandum from the Treasurer's Office.</p> <p>Departed from Home _____ A.M. _____ P.M. _____, 20 ____</p> <p>Returned to Home _____ A.M. _____ P.M. _____, 20 ____</p>	
---	--

Total Of Sections II, III = Total Of Expense Voucher	\$
--	----

IV. AUTHORIZATION:

I hereby certify that the above claim is just and true in all respects, that it conforms with the requirements of School Board Policy, and that payment therefore has not been received.	
Approval _____ Head	Principal/Department _____ Signature of requesting person

V. EXPENDITURE INFORMATION:

Check Request No.	Gross Amount	G/L Account (8) Class+Obj+0's	Bus Area (4)	Cost Center (10) BA+T+L+0	Fund (4)	Internal Order	WBS Element	Grant (14)	Functional Area (16) Function + Activity +0's

CONSULTANT AGREEMENT

I, _____, have been requested to serve as
CONSULTANT/TRAINER for the School Board of Broward County, Florida on

_____, for _____ day(s) to perform the following services:
Date(s) _____ Time(s) _____

PROJECT/PROGRAM TITLE: _____

COMPONENT TITLE: _____

☐ Develop New Program ☐ Deliver Program ☐ Evaluate Program ☐ Special Project

I understand that this agreement may be terminated if there is insufficient enrollment/attendance in the course assigned.

Business Event Type	Business Event #	Signature of Consultant/Trainer	Date
---------------------	------------------	---------------------------------	------

TO BE FILLED OUT BY CONSULTANT:

PRIVATE/NON-BROWARD COUNTY CONSULTANT /TRAINER

My DAILY FEE is \$ _____. My HONORARIUM total amount _____ My estimated expenses \$ _____
(Daily Fees that exceed \$500 a day must have Superintendent's approval)

(*) Is Consultant or employee(s) of Consultant currently employed by SBBC? ☐ Yes ☐ No (Check appropriate box)
If Yes, provide complete name of employee and school of employment where employee is employed: _____

Upon completion of these services, I will forward the necessary INVOICE and TRAVEL INVOICE and receipts (airline, hotel, airport parking, etc.) to verify actual expenditures.

Signature of Consultant/Trainer Social Security Number/EIN Home Telephone Fax Number Email Address

MAILING ADDRESS:

Street Apt. # City State Zip Code

REQUESTING ADMINISTRATOR _____ Position/Title _____

Department/School/Center _____ Telephone _____ Date _____

Request for CONSULTANT/TRAINER services is hereby approved in accordance with existing School Board policies. **Agreements valued at \$50,000 or higher require School Board Approval.**

Signature of Principal/Administrator _____ Date _____

Senior Leadership Team Member _____ Date _____

Signature of Superintendent _____ Date _____

(*) CONFLICTING EMPLOYMENT OR CONTRACTUAL RELATIONSHIP: In accordance with the State of Florida Statute 112.313 (7) (a), No public officer or employee of an agency shall have or hold any employment or contractual relationship with any business entity or any agency which is subject to the regulation of, or is doing business with, an agency of which he or she is an officer or employee, excluding those organizations and their officers who, when acting in their official capacity, enter into or negotiate a collective bargaining contract with the state or any municipality, county, or other political subdivision of the state; nor shall an officer or employee of an agency have or hold any employment or contractual relationship that will create or frequently recurring conflict between his or her private interests and the performance of his or her public duties or that would impede the full faithful discharge of his or her public duties.

EXPENSES WILL BE CHARGED AS FOLLOWS:

Check Request No.	Gross Amount	G/L Account (8) Class +Obj+0's	Bus. Area (4)	Cost Center (10) BA+T+L+0	Fund (4)	Internal Order (12)	WBS Element (16)	Grant (16)	Functional Area (16) Function +Activity+0's
		316							
		3350000	0000	0000000000	0000	000000000000	0000000000	000000000000	0000000000000000

Refer to School Board Policy 3400 for limitations of travel expenses.
Form 2007 (Rev 10/13)

Broward County Public Schools

W-9 FORM MUST BE RETURNED WITH YOUR COMPLETED CONSULTANT AGREEMENT

Request for Taxpayer Identification Number and Certification

Give form to the requester. Do not send to the IRS.

Print or type See Specific Instructions on page 2.	Name (as shown on your income tax return)	
	Business name, if different from above	
	Check appropriate box: <input type="checkbox"/> Individual/Sole proprietor <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Limited liability company. Enter the tax classification (D=disregarded entity, C=corporation, P=partnership) ♦ <input type="checkbox"/> Other (see instructions) ♦	<input type="checkbox"/> Exempt payee
	Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
	City, state, and ZIP code	
	List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on Line 1 to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Social security number
or
Employer identification number

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
3. I am a U.S. citizen or other U.S. person (defined below).

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN. See the instructions on page 4.

Sign Here	Signature of U.S. person ♦	Date ♦
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General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

Note. If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.

The person who gives Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States is in the following cases:

- The U.S. owner of a disregarded entity and not the entity,

- The U.S. grantor or other owner of a grantor trust and not the trust, and
- The U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person, do not use Form W-9. Instead, use the appropriate Form W-8 (see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items:

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity not subject to backup withholding, give the requester the appropriate completed Form W-8.

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 28% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the Part II instructions on page 3 for details),
3. The IRS tells the requester that you furnished an incorrect TIN,

4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or

5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See the instructions below and the separate Instructions for the Requester of Form W-9.

Also see *Special rules for partnerships* on page 1.

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Name

If you are an individual, you must generally enter the name shown on your income tax return. However, if you have changed your last name, for instance, due to marriage without informing the Social Security Administration of the name change, enter your first name, the last name shown on your social security card, and your new last name.

If the account is in joint names, list first, and then circle, the name of the person or entity whose number you entered in Part I of the form.

Sole proprietor. Enter your individual name as shown on your income tax return on the "Name" line. You may enter your business, trade, or "doing business as (DBA)" name on the "Business name" line.

Limited liability company (LLC). Check the "Limited liability company" box only and enter the appropriate code for the tax classification ("D" for disregarded entity, "C" for corporation, "P" for partnership) in the space provided.

For a single-member LLC (including a foreign LLC with a domestic owner) that is disregarded as an entity separate from its owner under Regulations section 301.7701-3, enter the owner's name on the "Name" line. Enter the LLC's name on the "Business name" line.

For an LLC classified as a partnership or a corporation, enter the LLC's name on the "Name" line and any business, trade, or DBA name on the "Business name" line.

Other entities. Enter your business name as shown on required federal tax documents on the "Name" line. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on the "Business name" line.

Note. You are requested to check the appropriate box for your status (individual/sole proprietor, corporation, etc.).

Exempt Payee

If you are exempt from backup withholding, enter your name as described above and check the appropriate box for your status, then check the "Exempt payee" box in the line following the business name, sign and date the form.

Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends.

Note. If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding.

The following payees are exempt from backup withholding:

1. An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2),
 2. The United States or any of its agencies or instrumentalities,
 3. A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities,
 4. A foreign government or any of its political subdivisions, agencies, or instrumentalities, or
 5. An international organization or any of its agencies or instrumentalities.
- Other payees that may be exempt from backup withholding include:
6. A corporation,
 7. A foreign central bank of issue,
 8. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States,
 9. A futures commission merchant registered with the Commodity Futures Trading Commission,
 10. A real estate investment trust,
 11. An entity registered at all times during the tax year under the Investment Company Act of 1940,
 12. A common trust fund operated by a bank under section 584(a),
 13. A financial institution,
 14. A middleman known in the investment community as a nominee or custodian, or
 15. A trust exempt from tax under section 664 or described in section 4947.

The chart below shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 15.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 9
Broker transactions	Exempt payees 1 through 13. Also, a person registered under the Investment Advisers Act of 1940 who regularly acts as a broker
Barter exchange transactions and patronage dividends	Exempt payees 1 through 5
Payments over \$600 required to be reported and direct sales over \$5,000	Generally, exempt payees 1 through 7 ²

¹ See Form 1099-MISC, Miscellaneous Income, and its instructions.

² However, the following payments made to a corporation (including gross proceeds paid to an attorney under section 6045(f), even if the attorney is a corporation) and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, and payments for services paid by a federal executive agency.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN. However, the IRS prefers that you use your SSN.

If you are a single-member LLC that is disregarded as an entity separate from its owner (see *Limited liability company (LLC)* on page 2), enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note. See the chart on page 4 for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local Social Security Administration office or get this form online at www.ssa.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/businesses and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting www.irs.gov or by calling 1-800-TAX-FORM (1-800-829-3676).

If you are asked to complete Form W-9 but do not have a TIN, write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note. Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

Caution: A disregarded domestic entity that has a foreign owner must use the appropriate Form W-8.

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if items 1, 4, and 5 below indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). Exempt payees, see *Exempt Payee* on page 2.

Signature requirements. Complete the certification as indicated in 1 through 5 below.

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983. You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983. You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real estate transactions. You must sign the certification. You may cross out item 2 of the certification.

4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor ²
4. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
5. Sole proprietorship or disregarded entity owned by an individual	The owner ³
For this type of account:	Give name and EIN of:
6. Disregarded entity not owned by an individual	The owner
7. A valid trust, estate, or pension trust	Legal entity ⁴
8. Corporate or LLC electing corporate status on Form 8832	The corporation
9. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
10. Partnership or multi-member LLC	The partnership
11. A broker or registered nominee	The broker or nominee
12. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity

¹ List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

² Circle the minor's name and furnish the minor's SSN.

³ You must show your individual name and you may also enter your business or "DBA" name on the second name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

⁴ List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships* on page 1.

Note. If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

Secure Your Tax Records from Identity Theft

Identity theft occurs when someone uses your personal information such as your name, social security number (SSN), or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

Call the IRS at 1-800-829-1040 if you think your identity has been used inappropriately for tax purposes.

Victims of identity theft who are experiencing economic harm or a system problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

Protect yourself from suspicious emails or phishing schemes.

Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS personal property to the Treasury Inspector General for Tax Administration at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: spam@uce.gov or contact them at www.consumer.gov/idtheft or 1-877-IDTHEFT(438-4338).

Visit the IRS website at www.irs.gov to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons who must file information returns with the IRS to report interest, dividends, and certain other income paid to you, mortgage interest you paid, the acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA, or Archer MSA or HSA. The IRS uses the numbers for identification purposes and to help verify the accuracy of your tax return. The IRS may also provide this information to the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. possessions to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You must provide your TIN whether or not you are required to file a tax return. Payers must generally withhold 28% of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to a payer. Certain penalties may also apply.

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
ACADEMICS
EARLY CHILDHOOD EDUCATION DEPARTMENT

June 27, 2013

TO: Robert W. Runcie
Superintendent of Schools

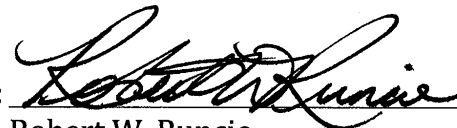
FROM: Dr. Leontine J. Butler, Executive Director
Early Childhood Education Department

SUBJECT: **BUSINESS PRACTICE BULLETIN BROWARD COUNTY PUBLIC
SCHOOLS EARLY CHILDHOOD EDUCATION (ECE) GUIDELINES FOR
INFANT, TODDLER, AND PRE-K PROGRAMS**

Please see the attached Business Practice Bulletin Early Childhood Education Guidelines for Infant, Toddler, and Pre-K Programs.

This document has been vetted and approved by SLT, Chief Financial Officer, and the Chief Auditor. Your signature is required for approval of this item to be placed in SAP.

Approved By: _____



Robert W. Runcie
Superintendent of Schools

LJB:jrk

BUSINESS PRACTICE BULLETIN

The School Board of Broward County, Florida

BULLETIN NO: C-100

PAGE: 1 OF 16

DATE: 6-25-13

SUBJECT: BROWARD COUNTY PUBLIC SCHOOLS EARLY CHILDHOOD EDUCATION (ECE) GUIDELINES FOR INFANT, TODDLER AND PRE-K PROGRAMS

TOPICS IN BULLETIN:

- I. GENERAL INFORMATION
- II. CRITERIA FOR OPENING PROGRAM
- III. ACCOUNTING AND FINANCIAL MANAGEMENT
- IV. OPERATIONAL GUIDELINES
- V. QUALITY ASSURANCE

I GENERAL:

A PURPOSE: The purpose of this Business Practice Bulletin is to provide guidelines and procedures for Broward County Public Schools Early Childhood Education infant, toddler, and Pre-K programs, birth to age five, including elementary schools, high school early learning labs, adult high schools, and community schools, through a variety of funding models:

- **Fee-Based**
- **School Readiness**
- **Voluntary Pre-Kindergarten (VPK)**
- **Funding Combinations**
 - **Fee-Based/VPK**
 - **Title One/VPK**
 - **Fee-Based/School Readiness**

B DEFINITIONS

- 1 Early Childhood Education** – Programs serving children birth – 3rd grade.
- 2 Infants and Toddlers** - Programs serving birth to 2-year-old children.
- 3 Pre-K Programs** – Programs serving 3 and 4-year-old children.
- 4 Fee-Based Program** – ECE programs where parents pay established fees for services.

Supersedes: N/A

Issued By:
Early Childhood Education Department

BUSINESS PRACTICE BULLETIN

The School Board of Broward County, Florida

BULLETIN NO: C-100

PAGE: 2 OF 16

DATE: 6-25-13

SUBJECT: BROWARD COUNTY PUBLIC SCHOOLS EARLY CHILDHOOD EDUCATION (ECE) GUIDELINES FOR PROGRAMS SERVING BIRTH TO AGE FIVE

- 5 **School Readiness** – State funding offered to subsidize early care services for families that meet eligibility requirements.
- 6 **Voluntary Pre-Kindergarten (VPK)** - State funding for children four years of age by September 1 to participate in 540 hours of Pre-K instructional time during the school year or 300 hours instructional time over the summer.
- 7 **VPK Extended Day** - Scheduling of the 540 hours of state-funded Pre-K instructional time during an extended day from 3:00 p.m. to 6:00 p.m. This model is implemented as an extended day to a current full day Pre-K program or VPK/fee-based program. The use of the VPK 540 hour (3 hours per day) voucher can occur as morning or afternoon instruction.
- 8 **Teaching Strategies GOLD (TSG)** – Electronic ongoing monitoring tool 3 X a year.

C FORMS/DOCUMENTS REQUIRED TO OPEN A PRE-K FEE-BASED PROGRAM IN [*ECE PROCEDURAL MANUAL*](#)

- 1 **Application for Early Care and Education Programs** – Schools interested in providing Pre-K services must complete the application process with the ECE Department. The application must include:
 - a **Name of School-Based Coordinator**-Contact Personnel at School-Site
 - b **Registration Process** – Timeline and description of the registration process
 - c **Classroom Placement**- Identification of projected classroom placement
 - d **Curriculum and Assessments**- Description of curriculum resources and assessment measures. Refer to the *ECE Procedural Manual* for research-based curriculum and assessment recommendations for infant, toddler, and Pre-K programs.
 - e **Funding Intent**- Fee-based, Fee-Based-Combination (VPK, School Readiness)
 - f **Non-acceptance Letter** - Copy of letter to parents not accepted into program
 - g **Acceptance Letter** - Copy of letter distributed to parents. Include:
 - (i) Hours of Operation

Supersedes: N/A

Issued By:
Early Childhood Education Department

BUSINESS PRACTICE BULLETIN

The School Board of Broward County, Florida

BULLETIN NO: C-100

PAGE: 3 OF 16

DATE: 6-25-13

SUBJECT: BROWARD COUNTY PUBLIC SCHOOLS EARLY CHILDHOOD EDUCATION (ECE) GUIDELINES FOR PROGRAMS SERVING BIRTH TO AGE FIVE

(ii) Program Description

(iii) Fee Schedule

II CRITERIA TO OPEN PROGRAM

A FACILITIES AND CLASSROOM SETTING

- 1 Schools must have the capacity to absorb additional classrooms.
- 2 Standard elementary/primary classroom facilities must be used to host the Early Childhood programs.
- 3 Classrooms must be in compliance with Health and Safety Department facility requirements for early childhood programs and meet Early Childhood age level facility qualifications prior to opening a program:
 - a All classrooms must have an in-room bathroom, sink, and drinking fountain. Classroom may be within the main building or in modular/portables that provide the above referenced standards.
 - b Classroom must meet the minimum square footage requirement of 35 square feet per child.
 - c Outdoor play area must meet the minimum square footage requirement of 45 square feet per child.
- 4 For programs with Infants and Toddlers, Broward County Child Care Licensing and Enforcement guidelines must be met. For additional information, see www.broward.org.

B PERSONNEL (HIRING AND TEACHER CREDENTIALS)

- 1 Schools will coordinate the hiring of a teacher and paraprofessional for each Early Childhood classroom with support from the ECE Department.

Supersedes: N/A

Issued By:
Early Childhood Education Department

BUSINESS PRACTICE BULLETIN

The School Board of Broward County, Florida

BULLETIN NO: C-100

PAGE: 4 OF 16

DATE: 6-25-13

SUBJECT: BROWARD COUNTY PUBLIC SCHOOLS EARLY CHILDHOOD EDUCATION (ECE) GUIDELINES FOR PROGRAMS SERVING BIRTH TO AGE FIVE

- 2 Infants and Toddlers Early Care Providers:** Early Care providers are required to have a high school diploma and a Child Development Associate (CDA) Credential with an infant and toddler endorsement, or an Associate's Degree (or higher) in early childhood education. A teacher of record must be assigned to the infant and toddler programs.
- 3 Pre-K Three and Four Year Olds Teachers:** Teachers are required to hold a Florida Educator's Certificate with certification in Preschool Education (Birth to Four-Year-Old) or Pre-K/Primary (Age 3 to Grade 3). Specific programs may require additional credentialing, such as Montessori and/or Primary Years Programme (PYP).
- 4 Pre-K Three and Four Year Olds Teacher Assistants:** Paraprofessionals are required to have a high school diploma and Child Development Associate (CDA) Credential or an Associate's Degree (or higher).
- 5** Additional teacher credentials must be met for specific funding programs (VPK, School Readiness). Refer to the *ECE Procedural Manual* for additional information.
- 6** Job Descriptions are available in the *ECE Procedural Manual*.

III ACCOUNTING AND FINANCIAL MANGEMENT FOR FEE-BASED PROGRAMS

The following explains internal Treasury procedures and record keeping requirements for Early Childhood Infant, Toddler, and Pre-K programs. Refer to Broward County Public Schools Standard Practice Bulletin I-414, I-301, and I-302 for collection procedures.

A FEE STRUCTURE

- 1 During the school year and summer term, fees are collected by the school-based coordinator or designee per the Fee Schedule.** Each time a child is registered for the program, a registration fee will be collected.
- 2** Failure to pay fees by the due date will result in the child being withdrawn from the program.
- 3** Re-entry into the program after withdrawal will require a new registration and a re-registration fee.

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- 4 If Full Time Equivalent (FTE) funds are received for specific students (i.e. students receiving part time ESE or speech services) then the student's fee rate must be adjusted based on the FTE collected. Contact the Office of Exceptional Student Education and Support Services for additional information.
- 5 Funding for programs operating using VPK funds will be distributed through the Early Childhood Education Department. Refer to the *ECE Procedural Manual* for information about applying for VPK funding, receiving VPK funding, administrative fees, and working with the ECE Department VPK Coordinator.
- 6 Subsidized funding for students receiving School Readiness will be distributed through the Early Childhood Education Department. Refer to the *ECE Procedural Manual* for information about becoming eligible to receive School Readiness students, administrative fees, and the School Readiness Funding process.
- 7 Programs funded with VPK and School Readiness funds will pay a pre-determined administrative fee to the Early Childhood Education Department.
- 8 Funds generated from the Early Childhood Education Programs will be used at the school site in the ECE program to fund teacher salaries, curriculum, assessments, resources, basic equipment, and operating costs.
- 9 Balance of funds generated from Early Childhood Program will be used at the school to create scholarship opportunities for students demonstrating financial need (sliding scale of fees for students qualifying for free and/or reduced priced lunch). Refer to the *ECE Procedural Manual* for information about creating scholarship opportunities.

B FEE COLLECTIONS

1 PAYMENT CYCLE

- a 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.
- b Payment dates will be established by the ECE Department and will follow a twenty-day payment cycle (nine payment periods throughout the year). Refer to the *ECE Procedural Manual* for schedule of payments.

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c All School Board operated ECE programs will accept the following forms of payment:

- (i)** Cash, Money Orders and Cashier's checks
- (ii)** Credit cards (MasterCard, Visa, American Express, Debit cards with a MasterCard/Visa logo)
- (iii)** On-line Bill Pay

d If locations are interested in the on-line payment option, contact the Business Support Center at 754-321-0600.

2 RECORD OF PAYMENTS

a All collections will be recorded in the ECMS program by the school-based program coordinator using the school location and personnel number, as a unique identifier for auditing purposes.

b Payments may be recorded on the Program Receipt Form if the ECMS system is inoperable. (NOTE: Make sure all required information appears on the school form.) Information that needs to be recorded is:

- (i)** Name
- (ii)** Date of payment
- (iii)** Payment Amount
- (iv)** Receipt number
- (v)** Payment Period
- (vi)** Full Fee Amount
- (vii)** Authorization code or BC-40P

C SCHOOL RESPONSIBILITIES

1 The school shall maintain all records necessary to document compliance to all sections of the Early Childhood Education Business Practice Bulletin. All records must be kept on file for five years.

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- 2 The Early Childhood Management System (ECMS) will be used to document Early Childhood Education fee collections.
- 3 **The School-Based Program Coordinator or Payment Designee will:**
 - a Collect all fees as detailed in the ECE Procedural Manual fee schedule and receipt funds (The bookkeeper may not collect nor receipt funds).
 - b The BC-40P Departmental Receipt Book will be used for all cash fees, cashier checks, or money orders that are deposited in the bank.
 - (i) Parents must receive a terminal receipt for all credit cards processed electronically or a BC-40P receipt for deposited items placed in the Dunbar deposit bag, for the bank.
 - (ii) The receipt must stipulate a breakdown of the fees collected.
 - (iii) For cash sales, 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.
 - c 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).
 - d All money should be transferred to the bookkeeper no later than the next school day.
 - e All online payments must be noted in the ECMS each day.
 - f 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 completed each day money is reconciled.

D BOOKEEPER/BUSINESS SUPPORT CENTER DESIGNEE (BSC) RESPONSIBILITIES:

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

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- 2 Verify that cash remitted equals BC-40P receipts. If the monies and receipt amounts do not equal, the payment designee must be notified before official receipting is done.
- 3 If a loss of funds should occur, issue a receipt for the amount of funds being remitted. A detailed explanation (Certificate of Loss Form signed by the principal) must be attached to the inside cover of the receipt book.
- 4 Receipt the amount of collections into the appropriate trust accounts.
- 5 Notate the BC-40P receipt beginning and ending numbers that cover the collection.
- 6 Remove green copies of BC-40P receipts and attach to bookkeeper's or BSC designee Official Receipt and Fee Collection Total Breakdown Form.
- 7 Complete information on the front cover of the BC-40P Departmental Receipt Book
- 8 Return the BC-40P Departmental Receipt Book, green BC-40P copies stapled to the Official Receipt and Total Breakdown Form to the school-based coordinator or payment designee.
- 9 Prepare Bank Deposit(s) and deposit money into Child Care Trust Account Daily as per School Board Policy 6301.
 - a An adding machine tape should be attached to the bookkeeper/BSC designee's copy of the deposit slip
- 10 Remittance of Fee Collections to the Treasury Department
 - a Bookkeeper remits all Fee Collections to the Treasury Department at the end of the collection period.
 - 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 completes the appropriate Transmittal Form and forwards the check and 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.**
- 11 Maintain a fee summary by school and by revenue account for funds remitted.

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E TREASURY DEPARTMENT RESPONSIBILITIES

- 1 Upon receipt of the ECE Transmittal Form and check from the school, the Treasury Department will deposit the check in the appropriate accounts.
- 2 Complete the Treasury Department section of the ECE Transmittal Form from school.
- 3 Record cash receipt financial transactions in SAP based on ECE Transmittal Form.

F REFUNDS FOR WITHDRAWAL FROM PROGRAM (ALL ECE 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 ECE program. **NOTE: The Registration fee will not be refunded.**
- 2 If a student withdraws from the program during the payment cycle, his/her name will be noted in the ECMS as withdrawn. The school-based coordinator or payment designee will also note the withdrawal from the program on the ECMS receipt and the amount of the authorized refund.
- 3 A Refund Request form will be completed and submitted to the school's bookkeeper or Business Support Center Designee for refunds required
 - a Name of School & Date of Request
 - b Refund Classification
 - (i) Child's Name
 - (ii) Parent's Name & Address
 - (iii) Explanation
 - (iv) Refund Check Number & Date Mailed
 - (v) Authorizing Person's Signature
 - c The bookkeeper/BSC designee will complete an Internal Accounts Expense Reimbursement/Payment Request Form, attaching the refund request form.

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- d The principal will sign the internal accounts check requisition and the bookkeeper/BSC Designee will issue a check to the parent.

IV OPERATIONAL GUIDELINES

A STUDENT/TEACHER RATIOS

- 1 Schools will follow the following requirements for adult/child ratios:
 - a Classrooms serving children 6 weeks old to 35 months old, 1 adult per every 4 children with no more than 8 children per classroom
 - b Classrooms serving 3-year-old children, 2 adults per every 17 children
 - c Classrooms serving 4-year-old children, 2 adults per every 20 children
- 2 Ratios must be maintained at all times throughout the day, including rest time, lunch, and outdoor play.

B APPLICATION AND ENROLLMENT PROCEDURES

- 1 The age level classifications for entry into programs, depending on programs being implemented at specific school sites
 - a Infant Program: Children ages 6 weeks to 12 months
 - b Toddler Program: Children ages 24 months to 36 months
 - c Pre-K-3 Program: Children 3-years-old prior to September 1
 - d Pre-K-4 Program: Children 4-years-old prior to September 1
- 2 Students will follow standard District registration and enrollment procedures, including registration into TERMS and creation of students' identification (FSI) numbers.
- 3 Immunizations must be up-to-date for children to remain in the program.
- 4 Students will apply during a designated application window period. After the window closes, a randomized selection process will occur of all applicants.

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- 5 Students not selected will be placed on a waitlist in order of lottery assignment and accepted into the program as additional seats become available.
- 6 Preference will be given to children of staff members, children of other School Board employees, siblings of current students at the school, and to those residing within the established school boundaries for fee-based programs only.

C ATTENDANCE PROCEDURES

- 1 The school calendar and hours will be consistent with the standard school program in place at the designated site.
- 2 Attendance guidelines will follow standard K-5 attendance expectations. Excessive absences may result in a child being removed from the program with the seat being given to the next child in the randomized selection process.
- 3 Attendance requirements, guidelines, and end-of-year procedures vary per program (i.e. school readiness, VPK, etc.). State funding directly depends on attendance. Refer to the ECE Procedural Manual for additional information.
- 4 Non-attendance will not waive parent fees for fee-based programs.

D MATERIALS AND SUPPLIES

- 1 The basic equipment list provided by the ECE Department will be used as a guide for setting up the classroom and purchasing and/or acquiring furniture and materials. See the *ECE Procedural Manual* for basic equipment list of recommended materials.
- 2 Schools will be responsible for acquiring all basic equipment.

E CLASSROOM ENVIRONMENT

- 1 The overall room setup and design must foster interaction and engagement for learning to support students' social and emotional development and cognitive learning. For additional support with design of the infant, toddler, and Pre-K

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- classroom environment, including setup checklist and sample classroom layout, refer to the *ECE Procedural Manual*.
- 2 Age-appropriate materials and learning centers are essential for implementation of a high quality early childhood program. At a minimum, classrooms must be divided into developmentally appropriate centers such as art, housekeeping, blocks, science, manipulatives, and library.
 - 3 The Classroom Environment Implementation Checklist and ECE Classroom Guidance Tool, available in the *ECE Procedural Manual*, will be used for review and support in maintaining a developmentally appropriate infant, toddler, and Pre-K classroom environments.

F CURRICULUM

- 1 Schools will utilize a standard research-based curriculum recommended by the ECE Department that addresses all areas of the Child Development and Early Learning Framework (Literacy and Language, Social and Emotional Development, Cognitive Development and General Knowledge, Physical Development, and Approaches to Learning) and is aligned to the Common Core State Standards. See the *ECE Procedural Manual* for curriculum guidelines and list of recommended program materials for infants, toddlers, and Pre-K students.
- 2 Schools will utilize a standard research-based social and emotional curriculum recommended by the ECE Department. See the *ECE Procedural Manual* for social and emotional curriculum guidelines and list of recommended program materials.
- 3 Schools with specialized thematic programs (Montessori, Primary Years Programme, etc.) may opt out of the standard curriculum to implement the specialized program with fidelity.
- 4 Schools are responsible for purchasing all curriculum materials.
- 5 High quality early childhood programs need to have appropriate materials and supplies to create a wide range of developmentally appropriate activities. These activities must include meeting the growth and development needs of the whole child,

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including gross and fine motor, art, music, drama, dance, technology, and academic curriculum areas.

G ASSESSMENT

- 1 Schools will implement research-based developmentally appropriate universal screening assessments to assess students' levels of academic, physical, and social and emotional development in order to design instruction and create opportunities for growth. Refer to the *ECE Procedural Manual* for the comprehensive universal screening guidelines for infants, toddler, and Pre-K students.
- 2 Schools will utilize standard research-based developmentally appropriate ongoing assessments and implementation guidelines recommended by the ECE Department, including the Teaching Strategies GOLD Assessment System for students, birth to Age 5. Refer to the *ECE Procedural Manual* for additional assessments information and guidelines for infants, toddlers, and Pre-K students.
- 3 The ECE Department will provide training with the implementation of the required assessments. The school will be responsible for purchasing assessment tool licenses and fees (if applicable).
- 4 Classes operating using VPK funds will administer the state required VPK Assessment three times a year and enter results into the Florida Bright Beginnings Online Reporting System. Additional information will be provided through the Broward Schools VPK Coordinator.

H PROFESSIONAL DEVELOPMENT

- 1 Early Childhood Education program teachers and assistants will have opportunities to participate in professional development offered through the ECE Department. Information will be distributed through the ECE Department to the School-Based Coordinator, Administrator, and Teacher at each school site. Professional Development opportunities will include, but not be limited to:
 - a Curriculum Implementation and Assessments
 - b Social and Emotional Support

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- c Planning Essentials for Pre-K
 - d Building the Foundation for the Common Core State Standards
- 2 Schools will be responsible for funding substitutes as needed for professional development.
- 3 Teachers operating in programs utilizing VPK funds will be required to participate in additional professional development offered by the ECE Department (Florida Developmental Standards for four-year-olds) and the State Of Florida (Early Literacy Online Training). Additional information will be provided through the Broward Schools VPK Coordinator.

I RESPONSE TO INTERVENTION (RtI)

- 1 RtI for students above age 2 years 6 months should be structured to align with the Collaborative Problem-Solving process currently in place at K-5 Elementary sites so that the transition is seamless. Refer to the *ECE Procedural Manual* for RtI resources, including suggested interventions for typical situations that occur with students of this age.
- 2 RtI for children younger than 2 years 6 months will be implemented through the Early Steps Process. Refer to the *ECE Procedural Manual* for additional information about RtI implementation with infants and toddlers.
- 3 Schools will use the TSG Comprehensive Assessment system as part of the RtI process.
 - a Collection and organization of meaningful data, including online portfolios
 - b Creation of a developmental profile for each student
 - c Analysis of data
 - d Identification of students for interventions, enrichment, additional screening, and/or further evaluation
 - e Customized reports for comparison

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- 4 Schools will follow the standard Broward County Public Schools Discipline policy for students within the Early Childhood Programs.

J PARENT AND COMMUNITY PARTNERSHIPS

- 1 Each school will provide quarterly parent education/ training activities with expectations that all parents will attend. Schools will enter information about the parent engagement activities (number of participants, training focus, materials provided, research-base, and follow-up).
- 2 Schools will provide needed childcare during training activities.
- 3 Parents will be provided with opportunities to volunteer at the school as deemed appropriate by the site's administration and teachers.
- 4 Parent and community partnerships will include emphasis on activities that support parenting, communicating, learning at home, volunteering, decision-making, and ongoing collaboration.
- 5 Community agency resources will be provided to the school in order to provide referrals for families, as necessary.
- 6 The TSG Comprehensive Assessment program will be used during parent teacher conferences as a measure for sharing student progress. Parents and families will have access to the TSG Program for ongoing interactions with the system.

K QUALITY ASSURANCE

- 1 The ECE Department will monitor classrooms for purpose of state, district and program compliance and implementation of high-quality program standards.
 - a The ECE Program Visitation Form will be used as a guide for department visits and a measure for providing feedback to administrators. This will include review of classroom environment, student enrollment, attendance records, classroom materials, and assessment data.
 - b The Classroom Environment Checklist will be utilized at the school-site to ensure the classroom environment meets high-quality program standards. Supportive assistance and coaching for improvement will be provided by the ECE Department based on these monitoring results.

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- c** The Missouri Infant/Toddler Responsive Caregiver Checklist will be implemented annually in the Infant and Toddler classrooms at the school-site. Data will be used to support teachers' unique professional development and coaching needs and set teacher, classroom, and school-wide goals.
 - d** The Classroom Assessment Scoring System (CLASS) observation tool will be implemented annually in Pre-K classrooms by reliable observers from the ECE Department. Data will be used to support teachers' unique professional development and coaching needs and set teacher, classroom, and school-wide goals.
- 2** Schools receiving VPK funds will be evaluated by the state based on the Florida Readiness Kindergarten Screener (FLKRS) results and the state readiness rate. Schools will be classified as "Good Standing" or "Low Performing Provider" based on these results. Schools classified as a Low Performing Provider for three consecutive years will no longer be able to participate in the VPK program.
- 3** Business Operations will be reviewed for compliance with financial management procedures, programs policies/procedures, record keeping, and personnel.

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**SCHOOL BOARD OF BROWARD COUNTY, FL
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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

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DEPOSITORY ACCOUNTS

TOPICS IN BULLETIN:

- I. DEPOSITORY ACCOUNTS
- II. ARMORED CAR PICKUP SERVICE

EXHIBIT REFERENCED:

- 1 Bank Resolution for Internal Accounts

I. DEPOSITORY ACCOUNTS

EACH SCHOOL SHALL HAVE ONLY ONE (1) CHECKING ACCOUNT.

- A. The **PRINCIPAL** may choose any bank which has qualified as a public depository under Chapter 136 of the Florida Statutes. The list of qualified depositories may be obtained from the School Board of Broward County's Treasurer's Office.
- B. When a new depository account (checking or investment) is to be opened, a **BANK RESOLUTION FOR INTERNAL ACCOUNTS (EXHIBIT 1)** must be requested from the School Board of Broward County's Treasurer's Office.
- C. All disbursements and/or withdrawals **must** be made with **two** manual signatures. The signatures on the disbursements and withdrawals **must** appear on the approved **BANK RESOLUTION FOR INTERNAL ACCOUNTS**. Signatures required are:
 - 1. Top line - **PRINCIPAL** or **AREA SUPERINTENDENT**.
 - 2. Second line - **School Bookkeeper, Office Manager, or Assistant Principal. The Principal or any Area Superintendent** can be cosigners. The resolution should have at least two cosigners who are on staff at the school.

I. DEPOSITORY ACCOUNTS (Continued)

- D. The depository account will be titled:" **(Applicable SCHOOL NAME)** Activities Account" The School Board of Broward County, FL.

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- E. After completing the requested information on the resolution at the school level, the resolution **MUST** be submitted to the Treasurer's Office for presentation to the School Board of Broward County for approval.
- F. **NO** changes are to be made at the depositories (banks) until the approved resolution has been returned to the school. The bookkeeper will then do the following:
 - 1. Take the original copy of resolution to the depository.
 - 2. Retain a duplicate copy on file at school.
- G. **ALL** monies received (receipted) **MUST** be deposited in the checking depository account.
- H. **ALL** monies disbursed **MUST** be by check drawn on the checking depository account.
- I. Schools should place their funds in interest bearing accounts, remembering to inquire about service charges. It is understood schools will be charged for purchases of deposit books and in some instances be charged Non-sufficient check return charges; however, schools should not incur transaction charges for deposits and withdrawals.

I. DEPOSITORY ACCOUNTS (Continued)

- J. It is strongly recommended schools invest surplus funds in Certificates of Deposit, Savings Accounts or Treasurer's Pool, etc., if the surplus is sufficient and time limitations permit. Schools **ARE NOT** to invest in Money Market accounts. Funds may not exceed insurance protection or other legal collateral limits.
- K. Telephone transfer of funds is **NOT** permitted.
- L. Closing of Investment accounts (Certificates of Deposit, etc.) requires "In bank" transfer (First Union to First Union) or check. **NO** cash withdrawals ever.

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II. ARMORED CAR PICKUP SERVICE

The School Board of Broward County, FL, enters into a contract for an armored car pickup service. The **PRINCIPAL** is responsible for making arrangements for the **SAFE** delivery of deposits to approved depositories. It is strongly recommended Principal's obtain the armored car pickup service by contacting the Purchasing Department.

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BULLETIN NO.: **I-302**

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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.

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The School Board of Broward County, Florida

BULLETIN NO.: **I-302**

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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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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).

STANDARD PRACTICE BULLETIN

The School Board of Broward County, Florida

BULLETIN NO.: **I-302**

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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

BULLETIN NO.: **I-302**

PAGE: **6 OF 10**

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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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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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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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.

STANDARD PRACTICE BULLETIN

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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.

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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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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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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.

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.

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.

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.

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.

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).

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

Supersedes Standard Practice Bulletins September, 1977

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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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INTERNAL FUNDS PURCHASES

TOPICS IN BULLETIN:

- I. SCHOOL BOARD POLICY 3320
- II. RESPONSIBILITY
- III. SCHOOL ACTIVITY PURCHASE ORDER
- IV. TELEPHONE QUOTATION SHEET

EXHIBITS REFERENCED:

- 1 School Activity Purchase Order
- 2 Telephone Quotation Sheet

GENERAL INFORMATION

Expenditures from Internal Accounts shall be governed by the same bid requirements as for purchases made from public tax funds. Florida State Board of Education Administrative Rule 6A-1.91 states:

"Pursuant to Section 237.02(1) (2) (4), Florida Statutes, and rules of the State Board, the requirements pertaining to purchases and securing bids on purchases made from public tax funds by the school board shall be observed when purchases are made from internal funds."

I. SCHOOL BOARD POLICY 3320

A. "If an item to be purchased is the same as or is similar to one stocked in the School Board's warehouse, the item from the warehouse **MUST** be purchased. If an item or service to be purchased is the same or of a similar nature as an item currently on bid, the item on bid **MUST** be purchased from the approved vendor. Any deviation from this procedure must be fully justified and documented by the Principal as to the reason for the exception, pre approved by the Superintendent, and the documentation must be maintained for audit purposes."

This Rule applies to purchases made through all funds, **including internal funds.**

B. BID REQUIREMENTS

- 1. Purchases under \$5,000 per item - Do not require quotations or bids; **HOWEVER**, the school **MUST** inquire through the SAP program if the item is available through a bid vendor. If the item is available, then the item must be ordered through the District Purchasing Department.

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I. SCHOOL BOARD POLICY 3320 (Continued)

2. Purchases from \$5,000 to \$50,000 per item that are not available from a contract awarded or approved for use by the School Board shall be submitted on a requisition to the Purchasing Department.
3. Bid Exempt items, such as the purchase of professional or educational services, educational tests, textbooks and printed instructional materials, films, filmstrips, video tapes, computer software, disc or tape recordings and reference books, and printed library cards where such materials are purchased directly from the producer or publisher, the owner of the copyright and exclusive agent within the state, a governmental agency or a recognized educational institution **DO NOT** require bids or quotations.
4. Multiple orders or split invoicing **SHALL NOT** be used to circumvent rules as established by Policy 3320, Rule g.
5. Purchases resulting from theft, vandalism, fire, lightning, windstorm, smoke and hail **MUST ALWAYS** be entered on a requisition and **MUST** be approved by Risk Management, Safety and Benefits Department.
6. At least two (2) certified Minority Business Enterprise (M/WBE) vendors should be contacted when certified M/WBE vendors have been identified by the School Board as offering the product or service being purchased.
7. In order to comply with Florida Statute 442, the Worker's Right-to-Know Law, schools **SHALL NOT** purchase any chemicals, custodial supplies, or substances from outside vendors using internal account funds. **ALL** of these items **MUST** be purchased from bids established by the Purchasing Department or from the School Board's Central Warehouse.

II. RESPONSIBILITY

- A. The Principal is responsible for all expenditures from Internal Funds.
- B. The Principal must determine if the items to be purchased can appropriately be expended from the designated account.

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II. RESPONSIBILITY (Continued)

- C. Principals should be familiar with School Board Policy 2081 "Contracts by Individual Schools," Policy 2313 "Contracts-Leases-Agreements-Rentals of Tangible Personal Property and Educational Services," Policy 2314 "Contracts-Leases-Rentals of Real Property," and Business Practice Bulletin P-402 "Purchasing Policies."

III. SCHOOL ACTIVITY PURCHASE ORDER

- A. A School Activity Purchase Order (Exhibit 1) is the instrument that may be used to obtain permission to purchase materials, supplies, etc. and commit the school to pay for the expense. In addition, it is the instrument that may be used to receive approval of the Principal to make the purchase or expense commitment.
- B. The School Activity Purchase Order is a quadruplicate form that is to be **NUMBERED** and issued in consecutive order. The form is to be completed by the teacher or activity sponsor and **MUST** include the approval of the Principal/designee.
- C. The four parts of the School Activity Purchase Order should be distributed as follows:
 - 1. **VENDOR COPY** should be delivered to the supplier/vendor. The purchase order is the supplier/vendor's authority to deliver the items appearing on the purchase order. In addition, it assures the supplier/vendor that the school will issue payment upon fulfillment of the request.
 - 2. **BOOKKEEPER COPY** furnishes the bookkeeper with information relative to the purchase obligation, namely, the Principal's/designee's authorization, and the internal fund account responsible for the payment of the invoice.
 - 3. **REQUESTER'S COPY** is for the benefit of the teacher/sponsor. It is their notification that the requested service or purchase has been approved.
 - 4. **NUMERICAL FILE COPY** should be retained in a numerical sequence and retained for audit.

IV. TELEPHONE QUOTATION SHEET

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The Telephone Quotation Sheet (Exhibit 2) is to be used when contacting suppliers, travel agencies, etc. for price checks via the telephone. When completed, the Telephone Quotation Sheet should be retained for audit.

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TRAVEL

TOPICS IN BULLETIN:

- I. GENERAL INFORMATION**
- II. TRAVEL FORMS**
- III. TRAVEL CLASS CRITERIA AND FORMS**
- IV. TRAVELING WITH STUDENTS**

EXHIBITS REFERENCED:

- 1 Temporary Duty Authorization (TDA-1)**
- 2 Travel Voucher**
- 3 Trip Report**
- 4 Class "C" Travel Meals Voucher**
- 5 Expense Voucher**
- 6 Consultant Agreement**
- 7 Telephone Quotation Sheet**
- 8 Cash Disbursement Form**
- 9 Request for Travel Expense Advance and
Travel Expenses Reimbursement Request**

I. GENERAL INFORMATION

- A.** There are restrictions on individual employee travel to conferences, conventions and professional meetings. All travel shall be governed by School Board Policy 3400 "Per Diem and Travel Expenses for Board Members, Board Employees and Other Authorized Individuals", School Board Policy 3401 "Professional Travel Funds-Internal Accounts", and Chapter 7 of the Financial and Program Cost Accounting and Reporting for Florida Schools (Red Book).
- B.** Chapter 7 of the Red Book states "Curricular-related travel; professional, technical or consultant services; or other items for which school board funds are available **SHALL NOT** be made through internal funds."
- C.** When staff members are traveling and the travel is deemed professional in nature as opposed to traveling in the company of children, travel advances and/or payment directly to a vendor may be made only in exceptional cases and upon specific approval of the Principal.

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II. TRAVEL FORMS

A. Temporary Duty Authorization (TDA-1) (Exhibit 1)

Form must be completed and presented for approval to the appropriate administrator for all travel when an employee is on temporary duty. At the school level, the Principal's signature is required for approval. **ALL** Principal's travel is required to have Area Superintendent's approval.

B. Travel Voucher (Exhibit 2)

Travel Voucher Form is completed after travel is completed, for reimbursement of Class A and Class B expenses.

C. Trip Report (Exhibit 3)

The Trip Report Form is completed after travel is completed with a summary explanation of the nature of the trip.

D. Class "C" Travel Meals Voucher (Exhibit 4)

This voucher is completed after travel is completed when there is no overnight stay. The form initiates reimbursement of Class C meals only. Class C meals are paid through the payroll system rather than a vendor check.

E. Expense Voucher (Exhibit 5)

The Expense Voucher is completed after travel is completed by an individual who is **NOT** an employee.

F. Consultant Agreement (Exhibit 6)

The Consultant Agreement is to be completed **BEFORE** the travel takes place for reimbursement of an individual who is **NOT** an employee.

G. Telephone Quotation Sheet (Exhibit 7)

The quotation sheet must be used to record the information obtained from at least (3) airlines when finding the most economically priced airline ticket(s).

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III. TRAVEL CLASS CRITERIA AND FORMS

- A. CLASS A TRAVEL (travel for 24 hours or more)**
 - 1. TDA-1
 - 2. Travel Voucher
 - 3. Trip Report
 - 4. Telephone Quotation Sheet (if applicable)

- B. CLASS B TRAVEL (Less than 24 hours, overnight stay)**
 - 1. TDA-1
 - 2. Travel Voucher
 - 3. Trip Report
 - 4. Telephone Quotation Sheet (if applicable)

- C. CLASS C TRAVEL (Day trip, no overnight stay, travel begins before 6:00 a.m. or extends beyond 8:00 p.m.)**
 - 1. TDA-1
 - 2. Class C Meal Voucher
 - 3. Trip Report
 - 4. Telephone Quotation Sheet (if applicable)

- D. NON-EMPLOYEE TRAVEL REIMBURSEMENT**
 - 1. Expense Voucher
 - 2. Consultant/Trainer Agreement

Additional information can be found in Business Practice Bulletin A-435 " Travel Reimbursement Procedure."

IV. TRAVELING WITH STUDENTS

- A.** All rules and guidelines (School Board Policies 3400, 3401 and 6303) pertaining to travel and Field Trips such as trip authorization, parent permission slips, and number of chaperones required, etc. must be followed when it is necessary to travel with students for activities such as state athletic playoff events; competitions and performances. In addition, staff members traveling for

IV. TRAVELING WITH STUDENTS (Continued)

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the activities with the students will complete the form required for the particular class of travel taking place.

B. For example:

School A's tennis teams (boys and girls) are eligible to participate in state tennis playoffs. Due to the number of students and chaperones traveling, it is decided to hire a coach bus. The following paperwork is required:

1. Trip Authorization Form
2. Parent Permission Slips
3. Completed Bus Quotation Form
4. Cash Disbursement Form (to account for disbursement of funds to students for meals, **MUST** meet Class C meal travel requirements)
See Exhibit 8

NOTE: Often schools will want to pay for the student's meals as opposed to issuing the money directly to the students. In this scenario, ALL receipts must be returned to the School Bookkeeper and the total paid CANNOT exceed the Class C meal amount per student.

5. Request for Expense Advance Travel
Reimbursement Request (IF a travel advance is needed). See Exhibit 9
6. Trip Report
7. Hotel accommodations invoice

Once the travel has been completed, using the Request for Expense Advance Travel Reimbursement Request, hotel receipt (if bill paid by cash) and the Cash Disbursement Form, the School Bookkeeper will clear the internal advance account by writing a check from the appropriate internal fund account and then receipting the check to the Internal Advance.

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YEAR END CLOSING AND FINANCIAL REPORTS

TOPICS IN BULLETIN:

- I. YEAR END CLOSING
- II. YEAR END CLOSING REPORTS
- III. RETAINING RECORDS (BOOKKEEPER'S FILES)

EXHIBITS REFERENCED:

- 1 Financial Report, Student Activity Operating Report
- 2 Checklist for Year End Closing
- 3 Year End Inventory Form
- 4 Statement of Revenue and Expenditures
- 5 Unpaid Liabilities Form
- 6 Prenumbered Ticket Inventory Form

I. YEAR END CLOSING

THE YEAR-END CLOSING REQUIREMENTS FOR INTERNAL ACCOUNTS are in memo form, issued by the Treasurer's Office every spring prior to year end closing.

It is very important all income and expenses be recorded in the applicable school year if possible. The following is a synopsis of the YEAR-END CLOSING REQUIREMENTS.

A. STUDENT ACTIVITY ACCOUNTS

- 1. All fund account balances should be reviewed by the Principal or designee. Inactive accounts should be closed by transferring balances to appropriate accounts.
- 2. **SENIOR CLASS MUST** furnish the Principal and bookkeeper with written authorization as to the disposition of any remaining senior class fund balance. **THESE FUNDS MAY NOT BE KEPT AT THE SCHOOL or HANDLED BY THE SCHOOL FOR THE CLASS' USE AFTER GRADUATION.**
- 3. Negative Fund balances **MUST** be cleared prior to the closing date.
- 4. **FINANCIAL REPORT STUDENT ACTIVITY OPERATING REPORT** (Exhibit 1) for **EACH** fundraising activity **MUST** be completed and available for audit purposes.

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I. YEAR END CLOSING (Continued)

B. VOCATIONAL, TECHNICAL AND ADULT EDUCATION

Tuition, registration and fees received for the June registration will be posted to their appropriate fund ledger accounts.

C. CHILD CARE COLLECTIONS

The collections and transmittals for Child Care Sessions are to be remitted according to the BASCC schedule.

D. INTERNAL ADVANCES

1. Personnel holding Internal Advance Funds not necessary for summer operations (**EXAMPLES** of summer operations are community school program, summer school petty cash, etc.) **MUST** deposit the funds with the bookkeeper before the end of the school year.
2. Internal Advance Funds **NOT** turned in before the year end closing are to be recalled and receipted after JULY 1. If the funds are to be issued again, they then will be issued for the new year's period.

II. YEAR END CLOSING REPORTS

All forms required to complete the year end closing requirements can be found in the Great Plains user's manual, including the **CHECKLIST FOR YEAR END CLOSING** (Exhibit 2)

A. INVENTORIES

1. Each and every continuous merchandising activity (school stores, P.E. uniforms, vending machines not on commission, etc.) must have an inventory cut off.

NOTE: An inventory price list for each school year **MUST** be maintained and be 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.)

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II. YEAR END CLOSING REPORTS (Continued)

2. A physical inventory must be taken and recorded on the **INVENTORY FORM** (Exhibit A) attached to the YEAR-END CLOSING REQUIREMENTS memo.
3. Completion of the inventory exhibit requires:
 - a. Description of the items (**MUST** be same as on the inventory price list)
 - b. Selling price
 - c. Kind of unit (how sold to purchaser, each; dozen; box; etc.)
 - d. Units on hand (classification, each; dozen; etc. must agree with 3c) This is the actual physical count.
 - e. Cost per unit (What did we pay the vendor for the units broken down as in 3c)
 - f. Total Cost (the computer will do the mathematics for this column)

B. STATEMENT OF REVENUE AND EXPENDITURES

A Statement of Revenue and Expenditures (Exhibit B) is required to be completed for **ALL** continuous merchandising activities. This form is a profit and loss statement for the activity. In addition, this form is used to summarize other fundraising activities when it is not possible to obtain an exact accounting of items available for sale, such as popcorn sales when the popcorn product is purchased and bagged in smaller portions.

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

In addition, instructions for the completion of the Statement of Revenue and Expenditures form are provided in the YEAR-END CLOSING REQUIREMENTS memo.

C. ALL UNPAID LIABILITIES

The Unpaid Liabilities form (Exhibit C) is used by the school to report any money owed to outside vendors at the year end closing. Conditions requiring the completion of this form are:

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II. YEAR END CLOSING REPORTS (continued)

1. An invoice has not been paid due to a conflict with vendor and further action is required
2. Receipt of invoice due during closing period
3. VTAE Fees to be remitted to the District

D. PRE-NUMBERED UNUSED TICKET INVENTORY

Any and all schools that have pre-numbered tickets in their possession are required to maintain an inventory of the unsold ticket numbers. The Pre-Numbered Unused Ticket Inventory (Exhibit D) is an annual report of unused pre-numbered tickets. Due care should be taken when completing this inventory.

E. CHECKLIST FOR YEAR END CLOSING

The Checklist for Year End Closing (Exhibit 2) is **VERY IMPORTANT**. The checklist takes the bookkeeper step by step through the computerized bookkeeping closing. The steps must be completed in the order they are presented on the checklist. Failure to follow the steps will result in an improperly closed year end.

As part of the year end closing the bookkeeper **MUST** print the following reports and maintain the reports in a binder. This step is very important since this information provides the basis for researching information and auditing purposes.

Reports to be printed are:

1. **Receipt Journal (not required for audit)**
2. **Disbursement Journal**
3. **Bank Deposit Journal**
4. **Reconciliation Journal**
5. **Adjustment Journal**
6. **Check Register**
7. **Summary Trial Balances for all accounts 0010-0000 thru 9999-0000**
8. **Transfer Journal**
9. **Year-End Report**

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III. RETAINING RECORDS (BOOKKEEPER'S FILES)

The following items **ARE** to be retained by the bookkeeper:

- A. Financial Report, Student Activity Operating Report
- B. Year End Reports as described in II, E above
- C. Canceled/Voided/Skipped Checks
- D. Bank Statements
- E. Copies of Principal's Monthly Reports
- F. Check Vouchers with backup documentation
- G. Pre-numbered unused tickets, unsold special print tickets, and ticket reports
- H. Unsold inventories other than school stores (yearbooks, one file copy of all publications, pom poms, candles, etc.)
- I. Any information that is pertinent to the year closed and may be needed for the audit (Newspaper/Yearbook Contracts; Picture Bids, Quotations for Field Trips, etc.)
- J. Used and unused Moines Collection Envelopes
- K. Used and unused BC-40P Departmental Receipt Books
- L. Price list for each sales operation summarized on a Statement of Revenue and Expenditures and any documented price deviation

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).

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.

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.

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)

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.

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.

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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Supersedes Standard Practice Bulletins September, 1977

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
and Summer Camp Program

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
and Summer Camp Program

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

PURCHASING CARD MANUAL





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Purchasing Card Program Overview

Welcome to the Broward County Public Schools (BCPS) Purchasing Card Program (P-Card Program).

The BCPS Purchasing Card Program Procedures Manual was established in accordance with Purchasing Policy 3320. The program shall include the establishment, communication and maintenance procedures for the control and use of BCPS P-Cards. This manual shall also establish the guidelines for the use and control of P-Cards assigned to, and utilized by, designated employees to procure goods on behalf of BCPS.

P-Card Program Goals

The P-Card Program is designed to support efficiency in processing low-dollar purchases from vendors that accept the Visa or MasterCard credit card. The success of the BCPS P-Card program relies on the cooperation and professionalism of all associated stakeholders. Benefits to stakeholders include;

Cardholders	A Cardholder will be able to obtain goods and services directly from suppliers.
BCPS	The Purchasing Card program provides a cost-efficient method for purchasing small dollar goods with low risk to the district.
Suppliers	The Purchasing Card will be welcomed by over 17 million suppliers worldwide. When accepting the card for business purchases, suppliers need not send invoices since they will receive payment directly from Bank of America (via the Card Association) within 48 hours. All the supplier will need to do is send a paid receipt to the cardholder.

P-Card Program Administrator Contact Information

Primary Contact Method:

Email: PcardNotifications@browardschools.com

Address: Procurement & Warehousing Services
Purchasing Card Program
7720 West Oakland Park Blvd – Suite 323
Sunrise, FL 33351

Program Administrators:

Purchasing Specialist:

Laura Rather

Phone – 754-321-0509

email: laura.rather@browardschools.com

Purchasing Card Program Coordinator:

Alfonso Di Lella

Phone - 754-321-0526

email: alfonso.dilella@browardschools.com

Purchasing Specialist:

Dailys Henriquez Benitez

Phone - 754-321-0504

email: dhenriquez@browardschools.com

Sr. Process Analyst:

Cenira Infante

Phone - 754-321-0523

email: cenira.infante@browardschools.com



Definitions

Purchasing Card	The Purchasing Card, or P-Card, is a credit card issued by Bank of America through the Procurement & Warehousing Services Purchasing Card Program.
P-Card Program	The Purchasing Card Program (P-Card Program) is administered through Procurement & Warehousing Services (PWS), and encompasses all associated policies and procedures, as well as Program Participants.
Program Participants	Program Participants include PWS P-Card Administrators, Cardholders, Cardholder Supervisors (Approvers), Bank of America, and any other program stakeholder.
P-Card Administrators	Designated PWS staff responsible for the establishment, communication and maintenance procedures for the control and use of P-Cards within the BCPS P-Card program.
Cardholder	A permanent BCPS employee, who has acknowledged all P-Card Program requirements, and has been approved by their Principal/Department Head, or next level supervisor if Cardholder is a Principal/Department Head, to have a P-Card assigned to them to be used for the purchase of allowable products on behalf of BCPS.
Cardholder Approver	A BCPS employee, typically a Principal/Department Head, who is responsible and accountable for reviewing and approving P-Card Applications, Acknowledgement Forms, and Monthly P-Card Statements for Cardholders in their school/department.
General Fund	This fund serves as the primary operating fund of the District. All general tax revenues and other receipts that are not allocated by law or by contractual agreement to another fund are accounted for in this fund. P-Cards funded with General Funds are assigned Visa credit cards.
Internal Funds	Funds for student activities which do not come from General Funds. Funds derived from these activities must be recorded in the schools Internal Accounts and may not be comingled with an Independent Organization's funds." P-Cards funded with internal funds are assigned MasterCard credit cards and are only available to schools utilizing the Business Support Center.
Cardholder Profile	Each Cardholder is assigned a profile which establishes preset limits and restrictions. Default cardholder profiles are assigned by PWS unless a specific need is demonstrated and approved by the Cardholder Approver.
Single Transaction Limit	The dollar amount threshold which a single transaction cannot exceed.
Credit Limit	The dollar amount threshold that cannot exceed the assigned cardholder profile limit.
Budget/Available Spend	The dollar amount funded by the school/department general or internal fund. Documentation of available budget is required for P-Card Administrators to apply the funds to an assigned P-Card.
Merchant Category Code	Also referred to as MCC, a four-digit number used to classify the business by the type of goods or services it provides. An MCC is assigned to a merchant by the card company when the business first starts accepting cards as a form of payment.
Restrictions	Types of purchases that cannot be made using the P-Card; are restricted by procedure, and or by Bank of America's WORKS functionality.
WORKS	The Bank of America Web based card payment management system.
Global Card Access (GCA)	Global Card Access is an online card management tool that gives you easy access to your card information at any time. (Download Monthly Statement, Credit Limit, Balance, Available Credit, Recent Card Activity, Change PIN)



P-Card Program – General Requirements

The information below applies to all Cardholders and Cardholder approvers, regardless of location, funding, support structure, or any other potential variables.

Cardholder Eligibility

Criteria to receive a Purchasing Card is as follows:

1. Applicant must be a permanent employee of BCPS
2. Cardholder must complete, initial, and sign the P-Card Application every fiscal year
3. Cardholder Approver must review, initial, and sign the P-Card Application every fiscal year
4. Cardholder must complete P-Card Training in Canvas every fiscal year
5. Refer to [District Maintenance or Physical Plant Operations](#) for Procurement & Warehousing Services

Cardholders

*** If cardholder does not meet these requirements every fiscal year, card may be subject to suspension or cancellation

Cardholder Liability

The Purchasing Card is a corporate credit card, which will not affect the Cardholder's personal credit. However, it is the Cardholder's responsibility to ensure that the card is used within stated guidelines of the P-Card Procedures Manual. Failure to comply with program guidelines and terms and conditions may result in notification to supervisors, suspension of the P-Card, permanent revocation of the P-Card, and/or further disciplinary measures up to and including termination, depending on the nature of non-compliant activity.

Cardholder Application

All prospective Cardholders are required to complete and submit a P-Card Application & Cardholder/Approver Acknowledgement Form (Forms) to PWS P-Card Administrators every fiscal year. All required fields must be completed including the acknowledgment for which includes Cardholder and Approver initials and signatures. Application requires two signatures; the Cardholder and the Cardholder Approver. See [Definitions](#) for additional details on Cardholders and Cardholder Approvers.

Credit Card Types

There are two (2) types of cards assigned within the P-Card Program; Visa and MasterCard. The type of card assigned to an approved Cardholder is dependent upon the funding source. Accounts funded through General Funds are assigned Visa credit cards. Accounts funded through Internal Funds are assigned MasterCard credit cards. Due to district procedures of internal funds reconciliation and payment requirements, only locations supported by the Business Support Center may be assigned a MasterCard funded with Internal Funds.

Standard P-Card Format

Each P-Card issued will be imprinted with "School Board of Broward County, Florida", the BCPS Logo, the Tax-Exempt Number, the Account Number, Card Expiration Date, Cardholder Name, and Cardholder Department. P-Cards are chip and PIN enabled.

Security and Storage

Cardholders should always treat their Purchasing Card with at least the same level of care as their own personal



credit cards. The card should be stored in a secure and safe location, and the account number should not be shared.

Control and Usage

The only person entitled to use the card is the person whose name appears on the face of the card. The card may not be lent to another person for any reason. Cardholders are responsible for controlling the usage of their assigned P-Card(s). Cardholders may not share their card with other individuals.

Spending Controls – Cardholder Profile Limits

BCPS's Purchasing Policy 3320 governs all purchases. All Cardholder Profiles are assigned appropriate spending controls through the use of credit limits, transaction limits, MCC restrictions, and sometimes monthly volume limits. The default Cardholder Profile consists of the following limits and restrictions:

- Declining Balance
- Credit Limit as assigned
- Single Transaction Limit as assigned
- Cash Prohibited
- Travel-Related MCC Restricted
- Also see Card Profile Types

Spending Controls – Statement of Financial Interest

Cardholder Accounts with Single Transaction Limits exceeding thirty-five thousand dollars (\$35,000) are required to submit a Statement of Financial Interest Form 1 by July 1st of each year. The form must be filled out for all cardholders that have a profile that allows them to spend \$35,000 or more regardless if a charge of that amount was made.



Upon leaving employment, a Statement of Financial Interest Form 1F is required. For more information, visit http://www.ethics.state.fl.us/Documents/Forms/Form1.html#form_1:

- See Table 1 below for additional details on when and where to file when assigned new or ongoing profiles which exceed the established limits.

WHO FILES	WHEN FILED	WHERE FILED
Local Officers as defined in Section 112.3145(1)(a), Florida Statutes .	Within 30 days of appointment or employment and then annually by July 1 of each year.	Supervisor of Elections in county where local officer permanently resides.
Specified State Employees as defined in Section 112.3145(1)(b), Florida Statutes .	Within 30 days of appointment or employment and then annually by July 1 of each year.	Florida Commission on Ethics P. O. Drawer 15709 Tallahassee, Florida 32317 OR 325 John Knox Road, Bldg. E, Ste 200 Tallahassee, Florida 32303
State Officer (other than those required to file CE Form 6) as defined in Section 112.3145(1)(c), Florida Statutes .	Within 30 days of appointment or employment and then annually by July 1 of each year.	Florida Commission on Ethics P. O. Drawer 15709 Tallahassee, Florida 32317 OR 325 John Knox Road, Bldg. E, Ste 200 Tallahassee, Florida 32303
Candidates for local elective office (other than those required to file CE Form 6).	At the same time qualifying papers are filed.	With officer before whom they qualify.

Table 1

- See Table 2 below for additional details on when and where to file when leaving employment if previously submitted a Statement of Financial Interest Form 1.

WHO FILES	WHEN FILED	WHERE FILED
Local Officers as defined in Section 112.3145(1)(a), Florida Statutes , and candidates for such office.	Within 60 days after leaving employment, unless taking another position that requires financial disclosure (Form 1 or Form 6).	Supervisor of Elections in county where local officer permanently resides.
Specified State Employees as defined in Section 112.3145(1)(b), Florida Statutes .	Within 60 days after leaving employment, unless taking another position that requires financial disclosure (Form 1 or Form 6).	Florida Commission on Ethics P. O. Drawer 15709 Tallahassee, Florida 32317 OR 325 John Knox Road, Bldg E, Ste 200 Tallahassee, Florida 32303
State Officer (other than those required to file CE Form 6) as defined in Section 112.3145(1)(c), Florida Statutes .	Within 60 days after leaving employment, unless taking another position that requires financial disclosure (Form 1 or Form 6).	Florida Commission on Ethics P. O. Drawer 15709 Tallahassee, Florida 32317 OR 325 John Knox Road, Bldg. E, Ste 200 Tallahassee, Florida 32303



MCC Blocking and Suppliers

Transactions will be blocked based on MCC restrictions at the point-of-sale for unauthorized merchants in specific general merchant category codes such as travel, drug stores and pharmacies just to name a few. Changes to the blocking list for specific merchant categories can be made when a business need is identified. A Cardholder must obtain approval from the Cardholder Approver prior to submitting requests to P-Card Administrators for changes to MCC restriction. P-Card Administrators may require PWS Director or additional levels of approval depending on the nature of the request. By default, all suppliers assigned travel related MCCs are restricted.

Erroneous Declines

If the Cardholder feels that the Purchasing Card has been erroneously declined by a merchant, a P-Card Administrator should be contacted for assistance. The P-Card Administrator will review the transaction on their card management system and if necessary, contact Bank of America (BOA) to determine the reason for the decline and will make appropriate changes to the Cardholder profile, if necessary and approved.

If a purchase is being made outside of normal BCPS business hours, the employee must find an alternate payment method or cancel the purchase and contact the Program Administrator during normal business hours.

Sales Tax

The School Board of Broward County, Florida (BCPS) does not pay Federal Excise and State taxes on direct purchases of tangible personal property. The applicable tax exemption number is shown on the Procurement Card. Cards will be re-issued periodically to reflect exemption number changes. If for any reason a copy of the actual tax-exempt certificate is required, please contact your P-Card Administrators. The Cardholder is responsible for obtaining credits for all taxes charged for any transactions for each statement period. P-Card Administrators identify transactions that contain sales tax erroneously charged and the Cardholders are accountable to ensure that sale tax is refunded. P-Card Administrators may recommend Card Account Suspension for any cardholders who repeatedly fail to ensure merchants comply with BCPS Tax Exempt status.

Also see [Reconciliation and Approval section](#).

Unresolved Disputes and Billing Errors

The Cardholder is responsible for contacting the merchant to resolve any disputed charges or billing errors within 30 days of receiving a statement. If the matter is not resolved with the merchant, the Cardholder should:

1. Contact the P-Card Administrator for assistance if an acceptable resolution is not obtained. A Transaction can be disputed with Bank of America Merrill Lynch within 60 days of the billing close date, the date of the billing statement in which the Transaction first appears.
2. If the dispute is resolved in the Cardholder's favor, a credit in the amount of the disputed transaction will appear on a subsequent Cardholder statement.
3. Disputes have to be completed immediately as they may affect cardholder credit limit.

Also see [Reconciliation and Approval section](#).

Credits

Merchants should issue all credits for returned merchandise or services to the individual Purchasing Card account for any item they have agreed to accept for return. UNDER NO CIRCUMSTANCES SHOULD A CARDHOLDER ACCEPT CASH IN LIEU OF A CREDIT TO THE PURCHASING CARD ACCOUNT.

Also see [Reconciliation and Approval section](#).



Lost, Misplaced or Stolen Purchasing Cards

Cardholders are required to immediately report any lost or stolen Purchasing Card to the Purchasing Card Coordinator (Pcardnotifications@browardschools.com and/or 754-321-0526) and subsequently complete a [P-Card Personnel Change Form](#) for compliance purposes to document the incident. The Cardholder must also immediately notify his/her Principal, department head or designee about the lost or stolen card at the first opportunity during normal business hours.

Emergency Cards

Emergency Purchasing cards are available for use in emergency situations only. For example, in a case of a hurricane, the emergency P-Card can be used for emergency purchases that have to be made immediately. In emergency situations that involve FEMA, the use of the emergency P-Card must be in accordance with FEMA regulations.

Only the Director of Procurement & Warehousing Services or the Chief Financial Officer can authorize the opening of emergency P-Cards for the requesting departments, always in alignment with the Chief Financial Officer. The P-Card Coordinator will process the emergency P-Card requests and will always maintain communication with the users. The requesting schools or departments needing emergency P-Cards must provide the Coordinator of the program a line of coding indicating the funds are available for payment when using the P-Card.

Audit Assistance

The Program Administrator will assist BCPS's Office of the Chief Auditor in a periodic audit of BCPS's internal practices and procedures.

Designated Support Areas

Within the P-Card Program, there are two main designated support areas; the Business Support Center (BSC), and Procurement & Warehousing Services (PWS).

Business Support Center (BSC)

The Business Support Center provides centralized business services to BCPS Schools/Departments. Within the P-Card program, BSC may have unique requirements as noted in the "[Designated Support Areas - Statement Reconciliation Process](#)" section of this manual.

Warehousing Services supporting District Maintenance and Physical Plant Operations

Designated Warehousing Services employees have assigned P-Cards to support District Maintenance and Physical Plant Operations purchases. The Cardholder Approver for the employees within this Designated Support Area is [not eligible](#) to become a Cardholder of this area.



Internal Funds

The Business Support Center (BSC) oversees the purchasing cards (P-CARDS) funded by the Schools Internal Funds. The accounting system used to manage the internal funds accounts is the Great Plains Accounting system. The BSC requests PWS P-CARD Administrator for issuance of P-CARDS from Bank of America (BOA), separate from the General Funded cards. At time of request PWS mandates that BSC provide proof in writing of such available funds in Great Plains Accounting system prior to releasing a purchasing card for internal funds used only by the BSC. PWS is responsible for issuance of the cards and has oversight of the requests of the cards but not of the use, control, repository and or reconciliation of cards. The management of P-CARD administration for internal funds is done by the BSC and they are only required to submit monthly signed statements. PWS will require that all P- CARDS requested for Internal Funds follow the same application protocols to ensure compliance of issuance in general and as stated in this P-CARD Administration manual. PWS works in collaboration with Auditors to support any inquiries or requests made to ensure controls are in place and that BSC is holding card holders accountable for adhering to all P-CARD Program requirements. See [“Designated Support Areas - Statement Reconciliation Process”](#) section of this manual for additional details.

Bank of America - Global Card Access (GCA) Portal

Global Card Access gives Cardholders visibility, convenience and control. Users can manage their commercial cards whenever and wherever they want — through mobile and desktop. Whether activating a new card, checking a balance or viewing a PIN, Global Card Access offers the tools a cardholder needs to make business easier.

FOR A DETAILED GCA REGISTRATION GUIDE PLEASE CONTACT YOUR P-CARD PROGRAM ADMINISTRATOR

How to access the GCA Portal

1. To register for GCA Access go to: <https://http://www.bankofamerica.com/gca>
2. Select “Register a card”
3. In the **New User Registration** screen:
 - a) Enter 16-digit P-Card card number
 - b) Select “I am cardholder. This is my corporate card.”
 - c) Click **Continue**
4. Enter card information (All fields are required)
5. Select Verification Method (email is easiest)
 - a) If E-mails selected Press Send Code button (code is emailed to your BCPS email)
 - b) Enter code in registration screen
 - c) Click Continue
6. Follow the prompts to create login credentials
 - a) **Step 1:** Enter username, password, select security questions, and provide answers
 - b) **Step 2:** Provide full name, P#, and email address
 - c) **Step 3:** Click **Accept** for Terms and Conditions

***Remember to make a note of all login credentials
7. A registration confirmation will show at the top of the screen
8. Try logging in with new credentials



Program Participant Roles & Responsibilities

Cardholder Responsibilities

A BCPS employee who is approved by his/her Principal, department head or designee to use the Purchasing Card to execute purchase transactions on behalf of BCPS.

The cardholder is responsible and accountable to:

- Ensure purchases are in compliance with the P-Card Procedures Manual
- Ensure the P-Card is used for legitimate business purposes only
- Maintain the P-Card in a secure location at all times
- Not allow other individuals to use their P-Card
- Adhere to the purchase limits and restrictions of the P-Card and ensuring the total transaction amount of any single transaction does not exceed the department/school spending parameters
- Convey and confirming tax exemption status with suppliers, in case tax is charged making sure to get a refund from merchants
- Obtain receipts for all transactions
- Reconcile each transaction on statements with receipts and/or packing slip each month
- Sign statements confirming review of statements for reconciliation, and compliance with P-Card procedures
- Submit signed statements with respective receipts electronically to PcardNotifications@browardschools.com 15 days after the billing cycle
- Complete yearly (Fiscal Year) P-Card application and training as communicated to Cardholders,
- Attempt to resolve billing disputes directly with the supplier. Ensuring that an appropriate credit for the reported disputed item or billing error appears on a subsequent Cardholder statement
- Not accept cash in lieu of, a credit to the Purchasing Card account
- Immediately notify the Program Administrator and your location's Principal, department head or designee of a lost or stolen Purchasing Card at the first opportunity during normal business hours and submitting a P-Card Personnel Change form
- Return the Purchasing Card to Principal, department head or designee upon terminating employment with BCPS, retiring or transferring to other Schools or Departments within BCPS and submitting a Personnel Change form
- Contact P-Card Administrators if a supplier does not accept credit cards
- Report erroneous declines or fraudulent charges to Principal, department head or designee and the Program Administrator during normal business hours



P-Card Program Approvers - Principal, Department Head or Designee Responsibilities

The Cardholder Approver, a BCPS Principal, department head or designee cannot approve his/her own P-Card related activities.

The P-Card Approver is responsible and accountable to:

- Review and approve (initial and sign) P-Card Applications and Cardholder Acknowledgements for their employees
- Designate a default location and default account assignment for P-Card(s) assigned to their employees
- Inform P-Card Administrators of a Cardholder a required profile change
- Ensure purchases are in compliance with the P-Card Procedures Manual
- Ensure the P-Card is used for legitimate business purposes only
- Review statements and receipts
- Sign each statement, acknowledging transactions are in compliance with P-Card Manual
- Ensure submittal of statements by cardholders under their supervision, to P-Card Administrators
- Collect and destroying cards, and notifying P-Card Administrators when a cardholder is terminated, transferred, or no longer needs the card assigned
- Inform Program Administrator if Cardholder violates policies and procedures as documented in this manual which will also subject Cardholder to disciplinary action.
- Return Purchasing Cards for Cardholders who have been transferred to Program Administrator, no longer need the card or have left the location and ensure that a P-Card Personnel Change Form is completed, signed and sent to the P-Card team
- Reimbursement of sales tax

The P-Card Program recommends that the P-Card Approver pre-approve certain transactions that may be identified as potential change to the budget

P-Card Cardholder and Approver responsibilities in a Termination of Employment with BCPS

On or before Cardholder termination date with Broward County Public Schools the Cardholder and/or the Cardholder Approver are responsible for notifying the P-Card Administrators. In addition, Cardholder and/or Approver must provide a P-Card Personnel Change Form to cancel the card so that the card is cancelled no later than the last day of the Cardholder's active employment.

P-Card Program Responsibilities

The P-Card Program Administrators serve as the main contact for all P-Card Program Participants. A Program Administrator acts as the liaison for BCPS and Bank of America and maintains responsibility for coordinating all cardholder maintenance activities (cardholder profiles, increases, changes and closures) with Bank of America. The Program Administrator also coordinates bill payment and monitors overall performance of the program against qualitative and quantitative goals.

P-Card Program is responsible to:

- Act as a liaison with Bank of America
- Implement, train, monitor, and manage of the P-Card Program
- Review approved cardholder applications and acknowledgement forms for completeness and accuracy of required information



- Inform Cardholders and Cardholder Approvers if Statement of Financial Interest Form is required
- Process cardholder applications, change requests, and account closures
- Facilitate issuance of P-Cards to approved Cardholders
- Maintain Cardholder Profiles
- Conduct training for P-Card Program Participants annually or upon request
- Retain signed Applications and Acknowledgements in a secure location
- Maintain P-Card procedures manual
- Coordinate and maintain P-Card Program controls
- Administer program procedures
- Participate in ongoing P-Card Program reviews
- Recommend blocked merchant codes
- Evaluate cardholder and supplier feedback regarding the P-Card Program
- Assist in resolving billing disputes, erroneous declines, lost/stolen cards, and fraudulent charges,
- Ensure that lost or stolen cards have been blocked by BCPS
- Establish and monitoring benchmarking objectives
- Utilize available reports to ensure compliance with P-Card Program requirements
- Randomly select transactions for review each month
- Support supplier setup requests through Bank of America
- Receive and review monthly Bank of America Statements
- Track submittal of statements/receipts from cardholders each statement period
- Provide monthly payment files for payment processing to Finance

Card Issuer Responsibilities

The Card Issuer, Bank of America, issues Purchasing Cards to approved BCPS employees via the PWS P-Card Administrators, provides electronic transaction authorization, and bills BCPS for all purchases made on BCPS's Purchasing Cards.

P-Card Program Supplier

The vendor from whom a Cardholder is making a purchase. Suppliers are required to:

- Provide a receipt for all transactions reflecting the exact amount charged.
- The product delivered is the product ordered
- Ensuring the amount charged must exclude taxes

Accounts Payable

Accounts Payable provides a service to the P-Card Program through monthly payment processing of the consolidated statement based on the file produced by P-Card Administrators.

Accounts Payable is responsible for the timely processing of payment for each statement received.



Card Profile Types

Declining Balance Cards

A Bank of America declining balance purchasing card is a P-card that has a specific amount of funds assigned to it. With the use of the card, the balance will decrease until the funds have been spent and the card will not process any more transactions. This is the lowest risk Card Profile Type. Funds will not be replenished unless a new budget transfer is submitted and validated. Depending on whether a Cardholder's location is supported by BSC or not, the funding is general funds or internal funds (only available for BSC Supported Locations), or if the Cardholder's card is for After Care Programs.

Also see [Spending Controls](#) Cardholder

Profile Limits. For all declining balance

cards:

- A P-Card Application is required
- Budget Transfers are required (See Table Below)
After funds are transferred by Budget and verified by P-Card Administrators, the amount the approved funds are transferred and loaded onto the P-Card as the available balance
- Declining Balance Amounts are available in any approved increment, but the standard is up to \$10,000 with a Single Transaction Limit of \$4,999. Exceptions based on need and job functions are available.
- Should the school ever have a \$0 balance and want to continue to use the purchasing card, they would have to request another budget transfer from the Budget Office
- At the end of each statement period, Cardholders will go online to download a statement or receive a statement from Bank of America and will match the charges on the statement to the purchase receipts.
- The Cardholder will sign the statement and the Cardholder Approver will approve it.
- Necessary copies of documentation should be made and securely stored by each Cardholder location
- Cardholder then must scan and send completed reconciled P-Card statement to the mailbox PcardNotifications@browardschools.com locations then send the original statement and receipts to the PWS P-Card Administrators
- When the fiscal year ends, all declining cards available funds will be deleted and temporarily suspended until new budgets are approved and new fiscal year application and training are completed.
- At the beginning of the next fiscal year, Cardholders can request a new budget transfer from Fund 1000 to Fund 1005 and the card will be opened again for the new fiscal year. Card re-opening is also contingent on completion of annual application and P-training.

Declining Balance Variables

Use Table 3 below as a general guideline for any unique process requirements based on location, funding, or intended use of the assigned P-Card.



Activity	BSC Location – General Funds	BSC Location – Internal Funds	Non-BSC Location	After Care Program
Completing the P-Card Application	BSC Budget Support Specialist	BSC Budget Support Specialist	Location Cardholder	Location Cardholder
Creating & Submitting Budget Transfer Requests	BSC Budget Support Specialist	BSC Budget Support Specialist	Location Bookkeeper	Location Bookkeeper
Transferring Funds FROM	1000	Specific School Internal Account	1000	1025
Transferring Funds TO	1005	Designated Fund	1005	1045
Accepting Delivery of and Securely Storing of assigned P-Card	BSC Budget Support Specialist Location	BSC Budget Support Specialist Location	Location Cardholder	Location Cardholder
Attend Required Training for Pcard	BSC Budget Support Specialist	BSC Budget Support Specialist	Location Cardholder	Location Cardholder
Receive and Reconcile Monthly Statement	BSC Budget Support Specialist	BSC Budget Support Specialist	Location Cardholder	Location Cardholder
Approval of Reconciled Statement	BSC Business Analyst	Cardholder Approver	Cardholder Approver	Cardholder Approver
Submittal of Reconciled and Signed Statements to PWS P-Card Administrators	BSC Budget Support Specialist	BSC Budget Support Specialist	Location Cardholder	Location Cardholder



Auto-Replenish P-Cards

Table 3

For Cardholders with a demonstrated business need, where a declining balance card is insufficient to support the intended and approved use of the P-Card. If deemed appropriate, an Auto-Replenish P-Card may be assigned. This type of card has a monthly credit limit approved by, at minimum, the Cardholder Approver. Additional review and approval may be required depending on the requested amount and/or justification provided by the P-Card Applicant and Cardholder Approver. As opposed to a declining balance card, which has a starting value that declines with each purchase over time, the Auto-Replenish P-Cards have a credit limit that is restored each month based on the assigned Cardholder Profile. This limit varies per location and need. Cards of this nature are typically assigned a default Fund 1000 instead of Fund 1005.

P-Card Utilization & Enforcement Guidelines

Allowable Purchases – All Cardholders

Use the list below as a guideline when using an assigned P-Card for purchase of products. Allowable purchases of any kind are only allowed to be made by the cardholder and are not allowable by any other individual who is not named on the assigned P-Card. Whenever available, BCPS contracts must be used as the primary source of supply.

The list below includes examples of allowable purchases:

- Consumable supplies from any BCPS awarded contract where the vendor accepts P-Cards
- Subscriptions
- Books (classroom library and reference books)
- Printed Library Cards
- Printed Materials
- Stamps
- Instructional Videos & Film Strips
- Disc or tape recordings
- Office Supplies
- Classroom Supplies, including Art, Athletics, etc.
- Athletic Supplies
- Film Processing
- Gasoline (Drivers Education, grounds maintenance and any other functional area that has an approved use)
- Technology accessories only (covers, ink, USB ports, small chargers, batteries)
- Supermarket food for students and classes; i.e. Publix, Costco, Sam's Club (Aftercare and Internal Funds P-Cards ONLY)
- Internal Funds (only for schools in the Business Support Center)
- Trainings (Including required certifications) Note: preferred method of payment is Purchase Requisition
- Registrations (Note: preferred method of payment is Purchase Requisition)

If there are any questions as to whether transactions are allowed or not, the Cardholder should contact the P-Card Administrators.



Prohibited Purchases – All Cardholders Using General Funds

The use of a P-Card by someone other than the individual named on and assigned the P-card is prohibited. Do not use the purchasing card to purchase the following items:

- Capital Asset Items – equipment over \$1000
- Grant Funded Purchases – federal, state, or otherwise
- Personal transactions of any kind
- Money orders
- Gift Cards
- Services
- Educational Tests (Exceptions may apply with prior approval if a Purchase Requisition is not accepted as a form of payment)
- Alcoholic beverages or any substance, material, or service which violates BCPS policy, law or regulation pertaining to BCPS
- Chemicals, of any kind, unless written authorization is received from the Safety Department
- Technology equipment (computers, software, printers, office machines)
- Travel-related purchases (hotels, air travel, other transportation costs, parking fees, meals, car rental, fuel, etc.). Exceptions: Superintendent, School Board Members, and Legislative Affairs
- Food-related purchases outside of those indicated in Allowable Purchases

If there are any questions as to whether transactions are allowed or not, the Cardholder should contact the P- Card Administrator.

Additional Prohibited Purchases – Designated Areas

- Warehousing Services – Supporting Physical Plant Operations and District Maintenance

In addition to the Prohibited Purchases for all Cardholders using General Fund, the Stockroom Warehouse supporting maintenance inventory are prohibited to purchase the following:

- Books except training manuals
- Stockroom Inventory
- Office Machines, Office Supplies
- And any other specific item the Warehouse Manager seems deemed to be restricted and not used to support the PPO maintenance department.

Cardholder Account Closure

The Cardholder and/or Approver is required to notify the Program Administrators when a Cardholder: (a) transfers to a different location, (b) moves to a new job; (c) terminates employment; (d) retires; or (e) for any of the following reasons:

- The Purchasing Card is used for personal or unauthorized purposes.
- The Purchasing Card is used to purchase alcoholic beverages or any substance, material, or service which violates BCPS policy, law or regulation pertaining to BCPS.
- The Cardholder allows the card to be used by another individual.
- The Cardholder uses another Cardholder's card.
- The Cardholder splits a purchase to circumvent the limitations of the Purchasing Card.
- The Cardholder fails to provide receipts for all transactions.
- The Cardholder fails to provide, when requested, information about any specific purchase.
- The Cardholder accepts a cash refund in lieu of credit to the Purchasing Card account. Bank of America has set up the BCPS account as a no cash account.
- The Cardholder does not adhere to BCPS's P-Card Procedures Manual.



Program Administrators are required to close an account upon receipt of such notifications or discovery of cardholder misuse of the assigned P-Card. The list provided is not limited and may be subject to additional fraudulent use of the card.

The Cardholder Approver will notify the Program Administrator within two (2) weeks so card can be closed for any employee that has transferred, retired or is no longer with the District. The Program Administrator will close the account within five (5) business days of notification receipt.

Reconciliation and Approval Overview

P-Card Administrators must receive signed and reconciled statements by the due date for each statement period, from each Cardholder, at each location where there are transactions made using an assigned P-Card.

Statement Cycle

The current billing cycle for all BCPS Bank of America Cardholders is from the 1st of the month to the last day of the month. At the close of the monthly billing cycle, Bank of America will send a consolidated statement of all Cardholder activity to each BCPS cardholder and they are also able to access their statement electronically through GCA (Global Card Access). If a Cardholder does not have any purchasing activity during a billing cycle, no reconciliation activities are required. If a Cardholder is not able to retrieve their statement through GCA, they should contact P-Card Administrators to request a copy of the statement. P-Card Administrators will obtain a copy from Bank of America and provide to the Cardholder for processing, if applicable.



Statement Reconciliation Activities

Each Cardholder is responsible for ensuring all required reconciliation activities are completed for each billing cycle.

- Cardholder reconciles the statement against accumulated receipts/packing slips or other supporting documentation and forwards to the Principal, department head or designee for review.
- Sales Tax should not appear on any cardholder statements or receipts.
- Receipts must be legible, itemized, and contain the merchant name and transaction date.
- Receipts must specifically indicate what was purchased. Consolidated expenditures are not accepted.
- Principal, department head or designee reviews Cardholder transactions and ensures the follow;
 - The Cardholder submitted a statement supported by receipts for all listed transactions
 - Each purchase is in compliance with the P-Card Program
 - Each receipt matches the transaction amount/vendor on the statement
- Principal, department head or designee reviews Cardholder statement and receipts for compliance, signs the statement, and sends to PcardNotifications@browardschools.com by the last day of the subsequent month following a billing cycle cut (last day of the month). A copy of the statement and receipt shall be retained by the Cardholder and bookkeeper/budget keeper if applicable for record keeping and auditing purposes.
- If purchases are made on the P-Card by a Principal or Department Director, the statement must be approved by their immediate supervisor. All statements must be sent to PcardNotifications@browardschools.com which is the P-Card Team general mailbox with two signatures (Cardholder and immediate Supervisor) as well as supporting receipts.
- If there are disputed charges or credits due to disputed charges, this should also be reported to P-Card Administrators and monitored until credits are properly issued. See [Sales Tax](#), [Unresolved Disputes and Billing Errors](#), and [Credits](#) for additional information.
- All statements and receipts, unless otherwise noted in the “[Designated Support Areas - Statement Reconciliation Process](#)” section of this manual, are due to PWS Administrators via the PcardNotifications@browardschools.com mailbox on or before the subsequent month following a billing cycle cut (last day of the month).



P-Card Administrator – Statement/Receipt Tracking Activities

Each Cardholder and Cardholder Approver is responsible for ensure statements and receipts (unless otherwise noted in the “[Designated Support Areas - Statement Reconciliation Process](#)” section of this manual) are submitted to PWS P-Card Administrators by the last day of the subsequent month following a billing cycle cut. P-Card Administrator logs receipt of signed statements and receipts from each Cardholder. P-Card Administrator performs a statistical audit of statements and receipts to monitor compliance with Program requirements.

- P-Card Administrator downloads transactions for each statement period from the Bank of America WORKS system.
- The file is sent to Accounting and Financial Reporting who uploads to SAP.
- Funds must be available for all transactions to post to the default location and general ledger number associated with the P-Card.
- Payment is made to Bank of America within seven calendar days after the close of the billing cycle of the previous month. Weekends and School Board holidays are excluded.

Sales Tax

The School Board of Broward County, Florida (BCPS) does not pay Federal Excise and State taxes on direct purchases of tangible personal property. The applicable tax exemption number is shown on the Procurement Card. Cards will be re-issued periodically to reflect exemption number changes. The Cardholder is responsible for obtaining credits for all taxes charged for any transactions for each statement period. P-Card Administrators are responsible for tracking and reporting sales taxes charged to Cardholders and Cardholder approvers. P-Card Administrators may recommend Card Account Suspension for any cardholders who repeatedly fail to ensure suppliers are informed of BCPS Tax Exempt status. Cardholder may obtain a copy of the tax-exempt certificate if needed by contacting a P-Card Administrator.

Unresolved Disputes and Billing Errors

All original receipts and statements must be carefully reviewed for any billing errors, unauthorized transactions, or erroneous credits. Disputed items may result from defective or incorrect merchandise, shipping errors or failure, order errors, incorrect charges or credits, or charges for transactions that were not entered by the Cardholder.

The Cardholder is responsible for contacting the supplier to resolve any disputed charges or billing errors within the same statement billing cycle on which the disputed charge appears. It is the Cardholder’s responsibility to contact the vendor and attempt to resolve any issues. If the matter is not resolved with the supplier, the Cardholder should:

1. Contact the P-Card Administrator for assistance if an acceptable resolution is not obtained.
2. If the dispute is resolved in the Cardholder’s favor, a credit in the amount of the disputed transaction will appear on a subsequent Cardholder statement.

Credits

Suppliers should issue all credits for returned merchandise or services to the individual Purchasing Card account for any item they have agreed to accept for return. UNDER NO CIRCUMSTANCES SHOULD A CARDHOLDER ACCEPT CASH IN LIEU OF A CREDIT TO THE PURCHASING CARD ACCOUNT.



Designated Support Areas - Statement Reconciliation Process

Business Support Center – Internal Funds

In accordance with the cardholder reconciliation process outlined in the “[Reconciliation and Approval Overview](#)” section of this manual, all statements for all transactions must be reviewed, signed, and submitted to PWS P-Card Administrators prior to the last day of the month. All standard reconciliation activities are required for BSC Internal Funds with the exception of receipts for [Internal Funds](#) transactions. Instead of attaching receipts for transactions placed on P-Cards funded by Internal Funds, the receipts are stored at the Business Support Center. Receipts must be provided to P-Card Administrators immediately upon request. Copies of receipts for Internal Funds P-Card purchases, along with monthly credit card statements, should be retained in schools’ Internal Funds records as support for disbursements reimbursing the Business Support Center for use of Internal Funds P-Cards.

Warehousing Services – Supporting Physical Plant Operations and District Maintenance

In accordance with the cardholder reconciliation process outlined in the “[Reconciliation and Approval Overview](#)” section of this manual, all statements for all transactions must be reviewed, signed, and submitted to PWS P-Card Administrators prior to the last day of the month. All standard reconciliation activities are required for Cardholders supporting Physical Plant Operations and District Maintenance, with the exception of receipts. Instead of attaching receipts for transactions placed on P-Cards assigned to Warehousing Services Staff, in support of Physical Plant Operations and District Maintenance, the receipts are stored at the Cardholder location in Warehousing Services. Receipts must be provided to P-Card Administrators immediately upon request.

Additional Resources and Information:

For additional information and supporting documents, please select the appropriate link below.

- School Board Policy 3320, Purchasing Policies
<https://www.browardschools.com/cms/lib/FL01803656/Centricity/Domain/12708/Policy%203320.pdf>
- Florida Commission on Ethics (Statement of Financial Interest)
<http://www.ethics.state.fl.us/financialdisclosure/downloadaform.aspx>
- P-Card Program Application & Cardholder Acknowledgement
<https://browardcountyschools.sharepoint.com/:b:/s/Procurement/ESpAGJR5IARlj74n6EIXjkgBX7PyS-MN6Sv65EU94dApRw?e=Yp6AEs>
- P-Card Notification of Personnel Changes
https://browardcountyschools.sharepoint.com/:b:/s/Procurement/Eb1-0vaWdKJHuky6nIKB_EIBIVrSVKST3a7T0a-TbN_5sA?e=kl8Xsb



Frequently Asked Questions

Q What is the single transaction and credit limits?

See [Definitions](#) for details on limits. The limit for each single transaction and credit limits may vary per location.

Q How will the budget be managed since the budget is not affected until the bill is paid?

Budgets should be managed the same way they are currently managed. Budgeted funds must be verified prior to making a P-Card transaction. It is important to keep track of receipts to ensure funds available include transactions that have not yet posted. If the purchase transaction is for any account not set as the default coding on the card, the Cardholder must request that a P-Card Administrator reallocate the coding in the Bank of America Works Program before the third day of the month in advance of the monthly posting. In the event a Cardholder has access to the Works platform they may perform the reallocation.

Q How will the P-card be used in relation to how purchase orders are currently used and encumbered?

P-card transactions do not encumber funds. The budget balance may be calculated by using the available balance reflected in your budget, minus the amounts for any transactions pending posting. At the close of each statement period, the amount for all transactions will be posted and reflected in your balance. Caution must be given to ensure expenditures between statement postings do not exceed the available budget. Think of this like a checking account. You may write a check, but your account balance does not change until the check is posted to your account. P-card expenditures do not affect your budget until the following month when the bill is posted.

Q Can a P-card with the same account structure be issued to multiple users?

P-cards with the same funding structure can be issued to multiple users. The name of the Cardholder must appear on the card. Only the named Cardholder may use his/her card, regardless if funding is shared.

Q Will user locations receive multiple billings statements to reconcile P-card transactions?

Cardholders will receive one statement per P-card. If a location has multiple P-Cards, multiple statements will be issued. All statements must be reconciled, signed, and submitted to PWS P-Card Administrators by the due date each month.

Q Can a journal entry be used at the end of the year to place expenditures in the correct account, thus eliminating the need to use multiple cards?

Schools/departments cannot do a journal entry at the end of the year placing expenditures into the proper accounts. P-cards will be issued by location with the appropriate account structure assigned to each card. As transactions are made, the transaction will automatically be charged and billed to the account structure listed on the card.

Q Does the principal/department head approve each P-card purchase transaction?

Approval requirements for P-card transactions are the same as for conventional purchase transactions. However, it is advised that principals and department heads review the monthly transaction statements to ensure that all P-card purchases comply with the Cardholder's spending authorization profile. Principals and Department Heads may wish to control P-Card purchases by requiring pre-approval of transactions before the cardholder makes the purchase.



Q How can a Cardholder's card be rejected by a merchant/supplier?

A Cardholder's card can be rejected by a supplier if any of the transaction authorization controls are violated. A BCPS card may be declined for the following reasons: the transaction amount may be greater than the authorized single transaction limit on the card, the transaction may push the Cardholder over their credit limit, or the Cardholder may be attempting a transaction at an unauthorized supplier or supplier type. However, if a Cardholder feels that they were erroneously declined, contact the Program Administrator for additional assistance or email Pcardnotifications@browardschools.com

Q Why does a Cardholder need to relinquish a Purchasing Card when changing locations?

When a BCPS Cardholder moves from one location to another, the P-Card manual indicates that the Cardholder must relinquish their P-Card to their previous location, principal, department head or designee. The policy exists for a number of reasons:

- A Cardholder's location information is "built in" to the structure of the P-Card. Charges made to a card will be charged to a specific location. If a Cardholder moves to a new department and continues to use their old P-Card, the charges will not be posted to the correct location's budget.
- The Cardholder's responsibilities in the new location may not require the need for a P-Card.
- The Cardholder's new Principal, department head or designee must authorize the use of a P-Card.
- If a Cardholder requires a P-Card at the new location, a new application is required.

Q What are the consequences to a Cardholder for Purchasing Card misuse?

Improper use of the card will result in a BCPS Security investigation, which may lead to disciplinary action, up to, and including criminal prosecution and termination of employment. Should the Cardholder fail to use the card properly and charges are unaccounted for, the Cardholder has authorized BCPS to deduct such amount from the Cardholder's salary equal to the total amount of unaccountable expenditures. The Cardholder also agrees to allow BCPS to collect any amounts owed by the Cardholder even if no longer employed by BCPS.

Q Why is a Statement of Financial Interest Form required?

It is a requirement per Florida Statute that any employee who meets certain criteria related to having the ability to make purchases on behalf of the school district must submit this form. State and Internal Auditors have interpreted the statute to apply to cardholders with the ability to enter into single transactions exceeding the designated amounts as noted at:

http://www.ethics.state.fl.us/Documents/Forms/Form1.html#form_1