

**INTERNAL FUNDS AUDIT REPORT**

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



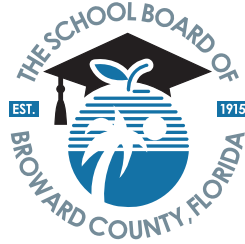
**To be presented to the:**

**Audit Committee on  
February 29, 2024**

**The School Board of Broward County, Florida on  
April 16, 2024**

**By**

**The Office of the Chief Auditor**



Lori Alhadeff, Chair  
Debra Hixon, Vice Chair

Torey Alston  
Brenda Fam, Esq.  
Daniel P. Foganholi  
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**

**Joris Jabouin, Chief Auditor**

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

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Dr. Peter B. Licata  
Superintendent of Schools

February 21, 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 twenty-one (21) schools pursuant to the Florida State Board of Education, Administrative Rule 6A-1.001 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 thirteen (13) schools in this report complied with prescribed policies and procedures. The eight (8) remaining schools' reports contained audit exceptions.

In our opinion, the Statement of Changes in Fund Balances for the schools 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

Audits Performed by:

Raffael Crockett  
Elizabeth Gabay  
Cecilia Guerrero  
Joy Hipolito  
John Pothier  
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**

**THE OFFICE OF THE CHIEF AUDITOR  
SUMMARY OF INTERNAL AUDIT REPORTS WITH EXCEPTIONS**

| <u>School and Region</u>        | <u>Audit<br/>Committee<br/>Report Date</u> | <u>Region</u> | <u>FY 2023<br/>Bookkeeper</u> | <u>Audit Exceptions</u>                                      | <u>Standard Practice Bulletins</u>                  |
|---------------------------------|--|---------------|-------------------------------|--|---|
| Charles W. Flanagan High School | 2/29/2024                                  | South         | BSC                           | Disbursements, Vending                                       | Policy 3320, I-305                                  |
| Cooper City High School         | 2/29/2024                                  | South         | Non-BSC                       | Non-remittance of Child Care Funds                           | BPB C-100   |
| Coral Springs High School       | 2/29/2024                                  | North         | BSC                           | Vending, Parking Decals, Travel Reimbursement                | Policies 3320, 3400, BPB A-435, I-315, I-402        |
| Cypress Bay High School         | 2/29/2024                                  | South         | BSC                           | Disbursements, Use of Student Activity Funds                 | Policy 3320, I-101, I-305, I-402                    |
| Marjory Stoneman Douglas High   | 2/29/2024                                  | North         | Non-BSC                       | Yearbook - Travel Reimbursements, Disbursements              | Policies 3320, 3400 & 3401, BPB A-435, I-315, I-405 |
| Miramar High School             | 2/29/2024                                  | South         | BSC                           | Vending, Fundraiser Documentation                            | Policy 3320, I-402                                  |
| South Broward High School       | 2/29/2024                                  | South         | BSC                           | Non-remittance of Child Care Funds, Fundraising, Missing MCE | BPB C-100, I-302, I-313, I-402, I-404               |
| West Broward High School        | 2/29/2024                                  | South         | BSC                           | Non-remittance of Child Care Funds, Parking Decals           | BPB C-100, I-402                                    |

Charles W. Flanagan High School

2023

CHARLES W. FLANAGAN HIGH SCHOOL  
AUDIT REPORT  
FOR THE 2022-23 FISCAL YEAR  
JULY 1, 2022 THROUGH JUNE 30, 2023

PROFILE OF THE SCHOOL

Address: 12800 Taft Street, Pembroke Pines, FL 33028  
Region: South  
Regional Supt.: Alan Strauss  
Director: Teresa Hall  
Principal: Paula Peters  
Bookkeeper: Lisa Mitrani - Business Support Center

CASH AND INVESTMENT SUMMARY

|                                     |                      |
|-------------------------------------|----------------------|
|                                     | <u>6/30/23</u>       |
| Cash Account:                       |                      |
| Checking Account – Wells Fargo Bank | \$ 320,463.01        |
| Investment:                         |                      |
| Treasury Pool                       | <u>120,000.00</u>    |
| TOTAL                               | <u>\$ 440,463.01</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 Charles W. Flanagan 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

### **Disbursements**

During a review of disbursements it was noted that a consulting agreement was signed on July 25, 2022 with IDE Corp. Per the invoice received from the company in the amount of \$2,070.00, they provided “professional development services on August 9, 2022, for the school’s full instructional faculty of 120 educators” and fees were paid out of the Internal Accounts - General Fund 7025-8000.

We recommend the Business Support Center Director and Principal review the requirements of Standard Practice Bulletins I-205 General and BPB A-466 Use of Consultants, Clinicians, Tutors and Florida Department of Education Redbook Chapter 8 School Internal Funds, with the Business Support Specialist and the school’s staff and ensure:

1. Expenditures for professional, technical or consultant services are not to be made from internal funds. These amounts should be paid out of the school’s operating budget.

### **Gatorade Vending**

During our review of the school’s disbursements we noted:

- a. A vending machine operated and maintained by the Athletic Department.
- b. The supplies for the sales in the athletics’ vending machine are purchased from Henry Schein, Inc. who is not an approved vending machine vendor.
- c. Purchases noted “Gatorade Vending Supplies” were made between 7/18/22 and 6/7/23 from Henry Schein, Inc. for a total of \$13,106.77. The school was notified by an auditor and acknowledged the issues with the vending machine on November 15, 2022.

We recommend the Business Support Center Director and Principal review the requirements of Standard Practice Bulletin I-309 Vending Machines/Snack Bars, Purchasing Policy 3320 and ITB FY22-196 with the BSC Specialist and the school’s staff, and implement procedures to ensure:

1. The products sold in the machines meet the Smart Snack Standards established by the United States Department of Agriculture for sales made to students on the school campus during the school day.
2. Machines selling items not in conformity with the Smart Snack Standards on school days are regulated by timers which only allow sales from one-half hour after the end of the school day until midnight.
3. Agreements are only made with vending machine companies approved by Procurement and Warehousing Services.
4. The requirements of the Smart Snack guidelines established by the United States Department of Agriculture and circulated by the District’s Food and Nutrition Services.

SUBSEQUENT TO THE RESPONSE FROM CHARLES W. FLANAGAN HIGH SCHOOL, THE FOLLOWING IS THE OFFICE OF THE CHIEF AUDITOR'S REBUTTAL:

The OCA obtained the Office of the General Counsel's memorandum dated February 18, 2022, addressed to all Executive Directors and Directors, that included the published Agreement Development Manual, which states the following as it pertains to Agreements in Excess of One Year:

*9.2 Agreements in Excess of One Year The authority delegated under School Board Policy 3320 is insufficient to permit the Superintendent (or his predetermined designee) to execute an agreement that is for a period of time greater than one (1) year. Even The School Board is limited in its ability to agreement for a period in excess of one (1) year. Section 1011.14, Florida Statutes, prohibits a district school board to oblige the expenditure of public funds for a period in excess of one (1) year except for the purchase of school buses, land and equipment for educational purposes; the reception of, alteration to, or addition to educational facilities; and the adjustment of insurance on educational property on a 5-year plan. Note: The Standard Agreement Template contains a termination for convenience clause that avoids any conflict with this statutory limitation.*

The School Board previously approved the provider of the Gatorade machines to operate during the calendar year 2018 as a "Piggyback" on a Palm Beach County Public Schools contract. The duration of the Board approval has expired, and the vendor was not an awarded vendor under the previous (ITB19-044H) and is still not an awarded vendor on the current (FY22-196) vending contract. In addition, the "piggyback" contract by Palm Beach County Public Schools required the same type of full service, with a stated percentage commission payment, that the District strongly recommends. These agreements did not cover the provision of a vending machine with the requirement that it be filled by school personnel with the vendor's brand-name products purchased by the school. The vendor required each individual school to sign an additional agreement. The vendor's individual agreements with each school state that the agreement will be automatically renewed from year to year unless terminated.

According to Standard Practice Bulletin I-309: Vending Machines/Snack Bars states that all vending machine operations and contracts must be approved by the Purchasing Department. After the interview with the Procurement Director, the vendor's individual agreement had not been submitted to the Procurement Department for approval.

On February 25, 2020, the Deputy General Counsel provided the OCA a response to a request for guidance. Specifically, whether vendors awarded contracts under ITB 19-044H Healthy Vending Program may sell energy drinks in vending machines installed in adult work areas at SBBC locations. The response was answered in the negative. Moreover, beverages containing additives such as metabolism stimulants and herbal and non-vitamin supplements ARE NOT ALLOWED TO BE SOLD IN VENDING MACHINES AT ANY SBBC LOCATION [emphasis furnished in original]. When the OCA inquired about the product supplied by the Gatorade vendor, the items had not been submitted to Food and Nutrition Services to be evaluated.

Several revisits were made to the school related to the Gatorade vending machine, and the OCA observed the machine was broken and not operable; however, we were able to determine that the school continued to sell the items based on the orders and deposits made by the Athletic Director. We are unable to determine what time the items were sold to students.

The Office of the Chief Auditor did advise the school principal and the Business Support Center that an unapproved vendor was supplying products for the Gatorade self-filling vending machines in previous internal funds audits.

**CHARLES W. FLANAGAN HIGH SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2022 - 2023**

| <b>FUND</b>   | <b>BEGINNING<br/>BALANCES</b> | <b>CREDIT<br/>( FUND + )</b> | <b>DEBIT<br/>( FUND - )</b> | <b>TRANSFERS<br/>IN</b>     | <b>TRANSFERS<br/>OUT</b>    | <b>ENDING<br/>BALANCES</b>  |
|---------------|-------------------------------|------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| Athletics     | \$ 60,332.99                  | \$ 69,491.38                 | \$ 33,646.84                | \$ 26,080.88                | \$ 35,818.08                | \$ 86,440.33                |
| Music         | 1,701.79                      | 16,503.67                    | 11,919.44                   | 8,288.00                    | 12,703.81                   | 1,870.21                    |
| Classes       | 11,840.45                     | 170,094.44                   | 149,169.43                  | 217,590.89                  | 245,852.96                  | 4,503.39                    |
| Clubs         | 152,104.15                    | 161,317.14                   | 181,073.29                  | 160,863.88                  | 155,402.31                  | 137,809.57                  |
| Departments   | 20,160.10                     | 25,231.25                    | 14,810.02                   | 29,758.80                   | 28,724.98                   | 31,615.15                   |
| Trusts        | 74,739.29                     | 169,429.63                   | 143,298.06                  | 84,739.39                   | 83,113.36                   | 102,496.89                  |
| General       | <u>50,907.13</u>              | <u>2,240.45</u>              | <u>11,713.77</u>            | <u>40,654.15</u>            | <u>6,360.49</u>             | <u>75,727.47</u>            |
| <b>TOTALS</b> | <u><u>\$ 371,785.90</u></u>   | <u><u>\$ 614,307.96</u></u>  | <u><u>\$ 545,630.85</u></u> | <u><u>\$ 567,975.99</u></u> | <u><u>\$ 567,975.99</u></u> | <u><u>\$ 440,463.01</u></u> |



Ryan A. Smith, Director  
Business Support Center

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

DATE: February 12, 2024

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

FROM: Ryan A. Smith, Director  
Business Support Center

Paula Peters, Principal  
Flanagan 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 Flanagan High School. The audit revealed two exceptions: one involving a disbursement and one for a location operated Gatorade vending machine.

Regarding the exception issued for an improper disbursement, the Business Support Center (BSC) and school leadership have agreed to follow the recommendations provided in the Audit Report on 01/22/2024. This recommendation was completed on 1/24/2024.

The BSC rejects the conditions and recommendations for the exception related to the location operated Gatorade vending machine. The conditions, as currently presented by the Office of the Chief Auditor in the report, do not clearly represent a violation of statute, policy, or practice. In addition, the recommendations provided largely focus on reviewing the Smart Snack Standards established by the United States Department of Agriculture. Since the machine currently has a timer installed, preventing it from being utilized during restricted times, it is exempt from the Smart Snack Standards.

These timers, as well as the removal of specific offerings such as energy chews, were already embedded into the locations standard practice in response to previously issued audit discussion items to ensure compliance with Standard Practice I-309 that governs vending machine practice. They were both referenced during the audit exit meeting.

To alleviate any additional concerns with the arrangement, school leadership has decided to cease operating the machine in question. The machine has been scheduled for removal by 4/1/2024.



**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  
Alan Strauss  
Teresa Hall  
Ali Arcese  
Nakia Gouldbourne  
Sheena Newton

**ALAN STRAUSS, SOUTH REGION SUPERINTENDENT, TEACHING & LEARNING  
OFFICE OF THE SOUTH REGIONAL SUPERINTENDENT**

**PHONE:** 754-321-3210      **FAX:** 754-321-3216      **EMAIL:** alan.strauss@browardschools.com

**DATE:** February 22, 2024

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

**FROM:** Alan Strauss, Region Superintendent   
Office of the South Region Superintendent

**SUBJECT: SOUTH REGION AUDIT RESPONSE - FISCAL YEAR 2022-23**

This correspondence acknowledges receipt and review of the findings from the Internal Audits performed for fiscal year (FY) 2023 for the following South Region schools:

Cypress Bay High School  
Charles W. Flanagan High School  
South Broward High School  
West Broward High School

The South Region Superintendent's Office recognizes the seriousness of these audit findings and concurs with the corrective measures put in place by the Business Support Center at all the above South Region locations. The South Region Director will include a review of the newly adopted procedures in the regularly scheduled site visits with the principal and provide appropriate guidance and support for improvement.

Cooper City High School

2023

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

PROFILE OF THE SCHOOL

Address: 9401 Stirling Road, Cooper City, Florida 33328  
Region: South  
Regional Supt.: Alan Strauss  
Director: Teresa Hall  
Principal: Vera Perkovic  
Bookkeeper: Kathryn E. Marimon

CASH AND INVESTMENT SUMMARY

|                                     |                      |
|-------------------------------------|----------------------|
|                                     | <u>6/30/23</u>       |
| Cash Account:                       |                      |
| Checking Account – Wells Fargo Bank | \$ 230,779.04        |
| Investment:                         |                      |
| Treasurer’s Pool Account            | <u>125,000.00</u>    |
| TOTAL                               | <u>\$ 355,799.04</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 Cooper City 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

### **CHILDCARE**

Review of the trial balance revealed trust account 6070-0000 Childcare – Gen. Rev./Exp. which is used to hold funds collected in connection to fee based childcare services. The following items were also noted:

- a. The fiscal 2022-2023 year beginning balance was \$36,810.34 with an ending balance of \$61,446.29, remittances to the District were made net of expenditures made from the account. The total amount of revenue generated for FY2023 was \$123,146, the amount remitted to the District was \$80,180.23. Expenditures, which do not include online transaction fees, in the amount of \$14,128.12 were paid to outside vendors as well as reimbursement to staff for preschool supplies.
- b. As of January 28, 2024 the balance in the account was \$54,713.88.

We recommend the Principal and Department Chair review the requirements of Business Practice Bulletin C-100 Early 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.**

**COOPER CITY HIGH SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2022 - 2023**

| <b>FUND</b>   | <b>BEGINNING<br/>BALANCES</b> | <b>CREDIT<br/>( FUND + )</b>  | <b>DEBIT<br/>( FUND - )</b>   | <b>TRANSFERS<br/>IN</b>     | <b>TRANSFERS<br/>OUT</b>    | <b>ENDING<br/>BALANCES</b>  |
|---------------|-------------------------------|-------------------------------|-------------------------------|-----------------------------|-----------------------------|-----------------------------|
| Athletics     | \$ 38,655.87                  | \$ 101,098.37                 | \$ 88,441.37                  | \$ 1,076.11                 | \$ 1,006.11                 | \$ 51,382.87                |
| Music         | 4,376.31                      | 34,571.32                     | 36,065.20                     | 4,617.84                    | 960.00                      | 6,540.27                    |
| Classes       | 10,919.37                     | 158,270.59                    | 158,290.54                    | 61,045.06                   | 60,451.50                   | 11,492.98                   |
| Clubs         | 130,827.39                    | 517,493.04                    | 502,127.18                    | 36,603.32                   | 34,539.04                   | 148,257.53                  |
| Departments   | 16,533.22                     | 19,864.76                     | 26,386.61                     | 2,053.10                    | 1,774.45                    | 10,290.02                   |
| Trusts        | 84,657.23                     | 263,106.18                    | 216,663.97                    | 18,880.05                   | 32,573.11                   | 117,406.38                  |
| General       | <u>9,165.35</u>               | <u>3,774.24</u>               | <u>9,559.33</u>               | <u>10,094.11</u>            | <u>3,065.38</u>             | <u>10,408.99</u>            |
| <b>TOTALS</b> | <u><u>\$ 295,134.74</u></u>   | <u><u>\$ 1,098,178.50</u></u> | <u><u>\$ 1,037,534.20</u></u> | <u><u>\$ 134,369.59</u></u> | <u><u>\$ 134,369.59</u></u> | <u><u>\$ 355,779.04</u></u> |

**ALAN STRAUSS, SOUTH REGION SUPERINTENDENT, TEACHING & LEARNING  
OFFICE OF THE SOUTH REGIONAL SUPERINTENDENT**

**PHONE:** 754-321-3210      **FAX:** 754-321-3216      **EMAIL:** alan.strauss@browardschools.com

**DATE:** February 13, 2024

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

**FROM:** Alan Strauss, South Region Superintendent  
Office of the South Regional Superintendent



Vera Perkovic, Principal  
Cooper City High School



**SUBJECT: RESPONSE – AUDIT REPORT ON INTERNAL ACCOUNTS -FISCAL YEAR 2022-2023**

This correspondence acknowledges receipt and review of the findings from the Internal Audit performed for fiscal year 2023 for Cooper City High School. The audit revealed one exception related to Childcare.

In addition to implementing the recommendations provided in the Audit Report, below are additional corrective measures the school leadership, bookkeeper, and the budgetkeeper will be implementing to prevent exceptions in the future:

**ECE (Childcare) Funds**

- A meeting will be promptly scheduled with the Budget Office to establish functional area(s) for childcare program funds. The childcare program will place these funds on our school Budget via a transfer from internal funds. Funds will be utilized for expenditures through the school Budget under this functional area.
- A meeting will be arranged with Executive Director of Family and Community Engagement to further discuss and confirm communication, alignment, and understanding of the Early Childcare established processes and procedures and any changes.

**SUBJECT: RESPONSE – AUDIT REPORT ON INTERNAL ACCOUNTS -FISCAL YEAR 2022-2023**

**PAGE: 2**

- All payroll costs will continue to be remitted to the Budget monthly, as per current and past practice here at CCHS.
- All expenditures were made using an approved School Activity Purchase Order (SAPO). Future expenditures will be processed using purchase orders through the school Budget, ensuring adherence to BPB C-100.

The Office of the South Regional Superintendent takes these findings seriously. We will ensure the principal receives training and support while monitoring this area closely at Cooper City High School. The corrective actions will be implemented and reviewed as indicated above. I may be reached at 754-321-3210 for additional information.

AS:mag

CC: Teresa Hall, Director of Teaching & Learning  
Ali Arcese, Director, Office of the Chief Auditor  
Ryan Smith, Director, Business Support Center  
Nakia Goldbourne, Manager 1, Office of the Chief Auditor

Coral Springs High School

2023

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

PROFILE OF THE SCHOOL

Address: 7201 West Sample Road, Coral Springs, Florida 33065

Region: North

Regional Supt.: Dr. Jermaine Fleming

Director: Todd LaPace

Principal: Dwayne Dixon (January 2024 – Present)  
Vivian Suarez (February 2017 – December 2023)

Bookkeeper: Amar Chand – Business Support Center

CASH AND INVESTMENT SUMMARY

|                                     | <u>6/30/23</u>       |
|-------------------------------------|----------------------|
| Cash Account:                       |                      |
| Checking Account – Wells Fargo Bank | \$ 48,422.72         |
| Investment:                         |                      |
| Treasurer’s Pool Account            | <u>180,000.00</u>    |
| TOTAL                               | <u>\$ 228,422.72</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 Coral Springs 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

### **Gatorade Vending**

During our review of the school's disbursements, we noted:

- a. A vending machine operated and maintained by the school's Athletic Department.
- b. The supplies for the sales in the athletics' vending machine were purchased from Henry Schein, Inc., who is not an approved vending machine vendor, between 1/26/2023 and 4/6/2023 for a total of \$6,217.15. The school was notified by an auditor and acknowledged the issues with the vending machine operation on June 21, 2022.
- c. The school did not remit sales taxes to the district at the end of the school year for sales associated with the fundraiser.

We recommend the Business Support Center Director and Principal review the requirements of Standard Practice Bulletin I-309 Vending Machines/Snack Bars, I-313 Sales and Use Taxes, Purchasing Policy 3320 and ITB FY22-196 with the BSC Specialist and the school's staff, and implement procedures to ensure:

1. All agreements are to be approved by Procurement and Warehousing Services.
2. All items purchased for resale are taxable whether making a profit or not. 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.

### **Parking Decals**

Based on the auditor's review of the parking fees account and supporting documentation:

1. There were 600 parking decals purchased, 203 parking decals were sold for \$60 and five (5) were sold for \$30. There were 200 decals issued as complimentary without documentation. These amounts are based on the financial statement provided by the school.
2. The remainder of the unsold parking decals were not presented for audit.
3. The financial report for the sale of parking decals was not supported by a distribution list which would allow the tracing of each individual numbered decal to a particular recipient.

We recommend the Business Support Center Director and Principal review the requirements of Standard Practice Bulletins I-402 Fundraising Activities with the BSC Specialist and the school's staff, and develop controls to ensure:

1. An accurate *Financial Report, Student Activity Operating Report* is completed for parking decal sales, and every Parking Decal is accounted for in detail.
2. Any complimentary decals must be documented with a signed sheet indicating description of item, printed name or receiver and signature of receiver.

### **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 3400 Per Diem and Travel Expenses for Board Members, Board Employees and Other Authorized Individuals, 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.

**CORAL SPRINGS HIGH SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2022-2023**

| <b>FUND</b>   | <b>BEGINNING<br/>BALANCES</b> | <b>CREDIT<br/>( FUND + )</b> | <b>DEBIT<br/>( FUND - )</b> | <b>TRANSFERS<br/>IN</b>     | <b>TRANSFERS<br/>OUT</b>    | <b>ENDING<br/>BALANCES</b>  |
|---------------|-------------------------------|------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| Athletics     | \$ 7,077.37                   | \$ 59,249.74                 | \$ 50,098.82                | \$ 22,674.22                | \$ 30,470.48                | \$ 8,432.03                 |
| Music         | 26,159.43                     | 5,655.00                     | 8,507.81                    | 10,000.89                   | 27,486.10                   | 5,821.41                    |
| Classes       | 23,680.86                     | 100,085.80                   | 106,808.52                  | 21,034.39                   | 23,162.29                   | 14,830.24                   |
| Clubs         | 150,217.64                    | 364,145.73                   | 349,512.19                  | 74,578.42                   | 109,888.02                  | 129,541.58                  |
| Departments   | 8,669.99                      | 10,514.96                    | 10,606.25                   | 12,733.85                   | 9,638.07                    | 11,674.48                   |
| Trusts        | 26,004.00                     | 91,242.42                    | 125,776.16                  | 157,793.27                  | 106,690.99                  | 42,572.54                   |
| General       | <u>6,165.92</u>               | <u>8,033.15</u>              | <u>7,169.54</u>             | <u>15,581.56</u>            | <u>7,060.65</u>             | <u>15,550.44</u>            |
| <b>TOTALS</b> | <u><u>\$ 247,975.21</u></u>   | <u><u>\$ 638,926.80</u></u>  | <u><u>\$ 658,479.29</u></u> | <u><u>\$ 314,396.60</u></u> | <u><u>\$ 314,396.60</u></u> | <u><u>\$ 228,422.72</u></u> |

**Ryan A. Smith, Director  
Business Support Center**

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

**DATE:** February 12, 2024

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

**FROM:** Ryan A. Smith, Director  
Business Support Center



Dwayne K. Dixon, Principal    *D.K. Dixon*  
Coral Springs 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 Coral Springs High School. The audit revealed three exceptions related to Gatorade Vending, Parking Decals, and Travel Reimbursement.

In addition to completing the recommendations provided in the Audit Report by 02/20/2024, below are a few 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.

**Gatorade Vending:**

- All owed sales taxes for the period in question to be remitted to the District by 2/15/2024
- School leadership has decided to cease operating the machine in question. The machine has been scheduled for removal by 4/1/2024.

**Parking Decals:**

- Effective immediately, all parking decals and other inventoried items will only be secured in a locking filing cabinet to protect unallocated inventory and prevent accidental disposal.
- For next school year, parking decals will only be sold online to help ensure a clean list of purchasers as well as to prevent potential receipting mistakes regarding price in the future.
- School will begin quarterly reviews of the parking decal tracking log to verify on-hand inventory is accurate and that all decals previously sold were tracked and sold at the correct price.



**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  
Todd LaPace  
Ali Arcese  
Nakia Gouldbourne  
Sheena Newton

**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**  
**CORAL SPRINGS HIGH SCHOOL**

This correspondence comes to acknowledge receipt and review of the audit findings for the fiscal year 2022-23 for Coral Springs 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 with the school administration will implement corrective measures as follows:

- **Vending:** The school will remit all owed sales taxes for the period in question to the District by February 15, 2024. School leadership will cease operating the machines in question by April 1, 2024.
- **Parking Decals:** All parking decals will be secured in a locking filing cabinet to secure inventory. For the next school year, parking decals will only be sold via the online purchasing system. A quarterly review of the parking decal tracking log will be conducted by the school administration.

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 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

Cypress Bay High School

2023

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

PROFILE OF THE SCHOOL

Address: 18600 Vista Park Boulevard, Weston, Florida 33332  
Region: South  
Regional Supt.: Alan Strauss  
Director: Teresa Hall  
Principal: Kassandra Fried  
Bookkeeper: Berkys Mejia – Business Support Center

CASH AND INVESTMENT SUMMARY

|                                     | <u>6/30/23</u>       |
|-------------------------------------|----------------------|
| Cash Account:                       |                      |
| Checking Account – Wells Fargo Bank | \$ 30,259.77         |
| Investment:                         |                      |
| Treasurer’s Pool Account            | <u>789,000.00</u>    |
| TOTAL                               | <u>\$ 819,259.77</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 statement of Cypress Bay 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

### **Student Government Association**

During the review of A/C 4635-0000 Student Government Association Account it was noted the club sponsor was reimbursed for thirty-two (32) \$100 gift cards that were given to volunteers for the homecoming dance, including faculty and staff, the club sponsor awarded themselves a gift card in the amount of \$200.00. Minutes attached to the disbursement noted the approval for the “purchase of materials for homecoming”, of the \$4,123.96 for staff reimbursement, \$3,597.35 went towards the purchase of gift cards.

We recommend the Business Support Center Director and Principal review the requirements of Standard Practice Bulletins I-101 General, I -305 Disbursements, with the Bookkeeper, and the school’s staff and ensure the following:

1. The internal funds of the school MAY NOT, at any time, be used for any purpose which directly or indirectly represents an accommodation to a School Board employee or other persons (including students). Accommodations are defined as items which are for personal use or benefit of the person that do not directly benefit the school or School Board.
2. No payments to individuals for services rendered.

### **Parking Decals**

A review of Account 6277- Parking Fees indicated that there was a purchase of \$6,925.00, the disbursement package indicated that the purchase was payment for approximately 400 “staff hoodies”. There were no additional quotes attached in the disbursement package as required for purchases in excess of \$5,000.

We recommend the Business Support Center Director and Principal review the requirements of Florida Department of Education Redbook Chapter 8, Standard Practice Bulletins I-402 Fundraising and Policy 3320, with the Bookkeeper, and the school’s staff and ensure the following:

1. Funds collected shall be expended to benefit those students in school unless the funds are being collected for a specific documented purpose.
2. Purchases from \$5,000 to \$50,000 which require written solicitations that are not available from a contract awarded ... requires a minimum of three written quotations.

**CYPRESS BAY HIGH SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2022 - 2023**

| <b>FUND</b>   | <b>BEGINNING<br/>BALANCES</b> | <b>DEBIT<br/>( FUND - )</b>   | <b>CREDIT<br/>( FUND + )</b>  | <b>TRANSFERS<br/>OUT</b>    | <b>TRANSFERS<br/>IN</b>     | <b>ENDING<br/>BALANCES</b>  |
|---------------|-------------------------------|-------------------------------|-------------------------------|-----------------------------|-----------------------------|-----------------------------|
| Athletics     | \$ 66,868.22                  | \$ 63,417.62                  | \$ 72,327.90                  | \$ 29,267.52                | \$ 84,565.84                | \$ 131,076.82               |
| Music         | 4,531.20                      | 27,690.08                     | 29,771.91                     | 7,849.93                    | 2,347.20                    | 1,110.30                    |
| Classes       | 50,149.72                     | 269,440.18                    | 305,530.35                    | 43,269.03                   | 27,878.54                   | 70,849.40                   |
| Clubs         | 441,881.98                    | 1,211,457.05                  | 1,196,713.60                  | 183,287.39                  | 148,035.38                  | 391,886.52                  |
| Departments   | 21,367.22                     | 6,675.97                      | 8,517.09                      | 2,057.31                    | 488.74                      | 21,639.77                   |
| Trusts        | 150,786.16                    | 335,646.96                    | 329,938.80                    | 226,597.97                  | 206,530.03                  | 125,010.06                  |
| General       | <u>60,143.39</u>              | <u>19,115.86</u>              | <u>14,175.95</u>              | <u>18,561.12</u>            | <u>41,044.54</u>            | <u>77,686.90</u>            |
| <b>TOTALS</b> | <u><u>\$ 795,727.89</u></u>   | <u><u>\$ 1,933,443.72</u></u> | <u><u>\$ 1,956,975.60</u></u> | <u><u>\$ 510,890.27</u></u> | <u><u>\$ 510,890.27</u></u> | <u><u>\$ 819,259.77</u></u> |



**Ryan A. Smith, Director  
Business Support Center**

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

**DATE:** February 12, 2024

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

**FROM:** Ryan A. Smith, Director  
Business Support Center

Kassandra Fried, Principal  
Cypress Bay High School *Kassandra Fried*

**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 Cypress Bay High School. The audit revealed two exceptions: one related to Volunteer Recognition for Staff and one related to Purchasing Policy.

In addition to following the recommendations provided in the Audit Report by 03/1/2024, 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 sent out mass communication via Teams and Email to all Bookkeepers in the District, on 1/25/2024, reminding them that all Internal Funds purchases must abide by District Policy 3320. The communication specifically referenced purchases from \$5,000 to \$50,000, that are not available from a contract awarded or approved for use by The School Board, require a minimum of three written quotations, unless an exemption to this requirement exists.
- A Journal Entry was done on 01/25/2024 to move the transaction into the right account and ensure no financial impact on either of the accounts involved due to the incorrect coding.

**Volunteer Recognition for Staff:**

- School immediately discontinued the established practice of issuing gift cards to staff, as a form of volunteer recognition, for volunteer support they provide to events.



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

**PAGE: 2**

It is important to note that the use of gift cards for volunteer recognition has been an established practice over the past several years at Cypress Bay High School for both Prom and Homecoming. The practice has been subjected to an annual audit repeatedly and never mentioned as a concern either in the form of a discussion item, or an exception. Upon being informed that there is a concern with this established practice, the school immediately made changes to it's established practice to ensure they were in line with District standards.

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  
Teresa Hall  
Ali Arcese  
Nakia Gouldbourne  
Sheena Newton

**ALAN STRAUSS, SOUTH REGION SUPERINTENDENT, TEACHING & LEARNING  
OFFICE OF THE SOUTH REGIONAL SUPERINTENDENT**

**PHONE:** 754-321-3210      **FAX:** 754-321-3216      **EMAIL:** alan.strauss@browardschools.com

**DATE:** February 22, 2024

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

**FROM:** Alan Strauss, Region Superintendent   
Office of the South Region Superintendent

**SUBJECT: SOUTH REGION AUDIT RESPONSE - FISCAL YEAR 2022-23**

This correspondence acknowledges receipt and review of the findings from the Internal Audits performed for fiscal year (FY) 2023 for the following South Region schools:

Cypress Bay High School  
Charles W. Flanagan High School  
South Broward High School  
West Broward High School

The South Region Superintendent's Office recognizes the seriousness of these audit findings and concurs with the corrective measures put in place by the Business Support Center at all the above South Region locations. The South Region Director will include a review of the newly adopted procedures in the regularly scheduled site visits with the principal and provide appropriate guidance and support for improvement.

Marjory Stoneman Douglas High School

2023

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

PROFILE OF THE SCHOOL

Address: 5901 Pine Island Road, Parkland, Florida 33076  
Region: North  
Regional Supt.: Dr. Jermaine Fleming  
Director: Todd LaPace  
Principal: Michelle Kefford  
Bookkeeper: Elizabeth Morales

CASH AND INVESTMENT SUMMARY

|                                     |                        |
|-------------------------------------|------------------------|
|                                     | <u>6/30/23</u>         |
| Cash Account:                       |                        |
| Checking Account – Wells Fargo Bank | \$ 129,464.26          |
| Investment:                         |                        |
| Treasurer's Pool Account            | <u>915,000.00</u>      |
| TOTAL                               | <u>\$ 1,044,464.26</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 Marjory Stoneman Douglas 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

### **Yearbook Expenditures**

During our review of Yearbook expenditures in Account 4882-0000 Yearbook Gen. Rev./Exp (yearbook account), it was noted that in addition to the invoices paid to the publisher for the printing of the yearbook there were expenses of approximately \$24,000.00. A review of these expenses included travel expenses of approximately \$17,000 for eight (8) yearbook workshops and/or journalism conferences between July 18, 2022 and July 20, 2023, the remainder of the funds related to supplies and Yearbook organization expenses. A request for the related field trip authorizations and documentation for the travel related reimbursements and expenses were requested by the audit department for review. Upon review of the travel reimbursement documentation, the following was noted on five (5) of the trips:

*July 26-27, 2022 Walsworth's South Florida Yearbook Workshop (Boca Raton)* – Per the trip report provided, the yearbook sponsor “taught classes from 9-12 and 1-4:30” on 7/26/22 and “taught classes from 10-12 and 1-4” on 7/27/22. Per the Field Trip authorization, two (2) chaperones and nine (9) students attended. An inquiry to the principal was made by the auditors as to whether the yearbook sponsor was paid for their services and it was communicated that it was volunteer instruction. The sponsor, received reimbursement for gas and per diem.

*December 1-3, 2022 Florida Scholastic Publishing Assoc. (FSPA) Winter Board Meeting (Orlando)* – According to the Yearbook organization minutes for approval of the travel expenses, the sponsor is the “district director”. As noted on the FSPA website, the sponsor is the District 7 Director on the board of directors. The FSPA board is made up of elected volunteer advisors from around the state of Florida. A student also attended the board meeting as the FSPA elected district representative. As referenced on the FSPA website, District & includes Broward, Palm Beach and Martin counties. Per the Field Trip Authorization, two (2) chaperones and one (1) student attended the trip. The sponsor received travel reimbursement for mileage and per diem.

*April 12-15, 2023 FSPA State Convention (Orlando)* – Per the Yearbook Organization minutes, the total cost of amount \$145 was approved for payment as the adviser’s room would be covered by FSPA for being District Director. A document from Wyndham Orlando Resort International (Wyndham) noted that there were two rooms were used for check-in. However, check #50884 from the yearbook account payable to Wyndham was processed in the amount of \$435.00 based on the Expense Reimbursement/Payment form attached to the disbursement documentation. There is no indication in the documentation received or review of the schools account ledger whether a refund was issued for the cost above the approved disbursement amount.

Per the trip report prepared by the sponsor:

- a. April 12, 2023 - arrival at 11:30am, 4pm pre-conference meetings
- b. April 13, 2023 - attended pre-conference meetings, competitions from 9-5, a keynote address and advisor meeting from 7-9:30pm

- c. April 14, 2023 - workshop classes from 9-4, award ceremony from 6-8.
- d. April 15, 2023 - attended post-convention board meeting at 9am.

The FSPA convention itinerary was not attached to the reimbursement documentation to indicate the differentiations between board of director duties and student participation activities. The Field Trip Authorization form indicated that two (2) chaperones and five (5) students would be travelling. According to the documentation provided the sponsor and four students attended the convention, neither the support provided nor review of the account expenses indicated that an additional chaperone attended the convention. There was no travel voucher attached as required for Class A travel. The sponsor was reimbursed gas for the van rental as well as per diem.

*April 19-23, 2023 National Scholastic Press Association Spring Conference (San Francisco)* – The Yearbook Organization Minutes dated 4/25/23 authorized by the sponsor and an editor states:

“We authorize reimbursement for (sponsor) expenses incurred in San Francisco for the NSPA (National Scholastic Press Association) spring conference from 4/20-4/22 (length of trip was 4/19-4/23). Reimbursement will be paid from the yearbook general account.”

The NSPA’s itinerary indicated that the Yearbook sponsor was presenting a 2-hour session on April 22, 2023. Uber receipts were provided for reimbursement, one did not include all of the pages necessary to document the addresses of the to and from points and time. The sponsor was reimbursed meals per diem, flight costs, checked bag fees and the costs of Uber trips. There was no travel voucher attached to the reimbursement documentation as required for Class A travel. A field trip authorization form was presented to audit which included approval for twelve (12) students and three (3) chaperones and noted “Group Requesting Trip Newspaper”, there was no travel documentation provided to confirm the travel arrangements of the students or other chaperones which travelled to the conference. Per the review of the school’s accounts ledger, there was field trip collections and payments to a travel agency from Account 4876-0000-Newspaper Gen. Rev./Exp. for “Apr19-22 SF NSPA/JEA”. There were no collections or expenses for students pertaining to this trip allocated to Account 4882-0000 Yearbook. Per the documentation and review of the account ledgers, the students involved in this field trip were a part of the Newspaper club and not the Yearbook organization.

*July 17-20, 2023 Camp Orlando* – On May 25, 2023 check #51122 in the amount of \$3,150 was issued to Camp Orlando LLC for registration of the yearbook sponsor and ten (10) students for the Walsworth summer workshop. However, the field trip authorization signed by the Principal indicated three (3) chaperones and eleven (11) students there were only registration payments for eleven (11) individuals. On June 1, 2023 check # 51147 from the yearbook account was issued to Doubletree by Hilton Orlando in the amount of \$1,800 for pre-payment of five (5) rooms.

Per an email between school staff, there was a question posed to the sponsor as the whether payment should be made to Walsworth for “overrun” charges, in which yearbook sponsor’s reply was “if I can sell them then we should keep them ... If it won’t get us in trouble with the auditor,

let's pay for them and I'll keep them." It has been explained that overruns pertained to purchasing additional yearbooks. According to the yearbook invoices provided, there were ninety-one (91) overrun copies purchased at the price of forty-five (45) copies for a total of \$1,984.50. Per the inventory provided by the school, there were sixty-seven (67) yearbooks left in inventory after the distribution of sold and complimentary copies.

Reimbursements payable to staff for conferences and/or workshops on occasions wherein the staff acting as a chaperone is duly an instructor, presenter, or board member for a third-party organization should be paid out of the school's operating budget and processed through accounts payable and not out of internal funds. It was noted that for some instances, the proper travel reimbursement documentation was not included and overpayments occurred.

We recommend that the 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 and I-405 Student Publications Yearbooks with bookkeeper 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. Internal Accounts cannot be used to reimburse employees or pay vendors for curricular related travel, professional, technical, or consultant services or other items for which School Board funds are available. Payments must be made through the schools' operating budget.
3. It is recommended that travel reimbursement request for staff should be submitted to Accounts Payable to ensure compliance with Policy.
4. It is recommended that if there are excess funds from the sale of Yearbooks, those funds be used to offset the costs of the yearbook in the following year for the benefit of a reduced price for the students.

## **Disbursements**

During the review of Yearbook expenditures, it was noted that on May 24, 2023 a payment of \$850.00 was made to Walsworth Publishing Company for yearbook consulting services from the yearbook account. The invoice description of expenses stated "J. Jordan Yearbook Consultation". The audit department requested the agreement relating to the consulting but was advised there was no agreement. It was explained that the fee was paid for virtual consulting for fiscal year 2022-23. The minutes approving the payment from the Yearbook club's account occurred in May of 2023 subsequent to the fees being incurred. This expense is outside of fees included in the contract pricing in RFP 17-047N and therefore meets the criteria to require a signed contract by the Principal.

We recommend the Principal review the requirements of Standard Practice Bulletins I-405 Yearbooks and Memory Books and I-305 Disbursements with the school's staff, to ensure:

1. Attach a copy of any contract entered into 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.
2. Original vendor invoice must include itemization.
3. It is the responsibility of the Yearbook Advisor to make certain all invoice charges are in accordance with the RFP before approving invoices for payment.

SUBSEQUENT TO THE RESPONSE FROM MARJORY STONEMAN DOUGLAS THE FOLLOWING IS THE OFFICE OF THE CHIEF AUDITOR'S REBUTTAL:

### **Yearbook Expenditures**

Based on a review of the circumstances pertaining to the travel of students with the yearbook sponsor acting as a chaperone, the Office of the Chief Auditor (OCA) determined that the professional services for the third-party organizations provided during these trips, including instruction, board director and conference speaker, would have occurred whether or not there was a field trip associated.

The Florida Department of Education Financial, Financial & Program Accounting & Reporting for Florida Schools, Chapter 8- School Internal Funds states the following:

#### Section I – PRINCIPLES

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

#### Section III – STANDARDS, PRACTICES AND PROCEDURES

##### 2.3 CLASSESS, CLUBS AND DEPARTMENTS

- f. Class and club monies shall be expended for the benefit of the class or club or for purposes designated by the class or club that participated in the generation of the revenues.

As stated in Broward School's Standard Practice Bulletin I-405 Student Publications Yearbooks, *"The publishing of yearbooks is a student activity financed by yearbook revenues (student purchases, advertising, fundraising, etc.)... The selling price to the student **MUST** be as near the average net cost as possible."*

The OCA did not infer in the report that the sponsor should not have been reimbursed for expenses. The OCA recommended that the school remit the sponsor's travel expense reimbursements to the Accounts Payable Department to be reimbursed through the school's operating budget and not by the internal fund's account. As per Broward School Board Policy 3401 Professional Travel Funds – Internal Accounts:

1. These monies may be used only when it is to the benefit of the school or county to have an individual attend a meeting, conference or convention and only when school's budget have been exhausted.
2. Internal Accounts cannot be used to reimburse employees or pay vendors for curricular related travel, professional, technical, or consultant services or other items for which School Board funds are available.
3. In the event budgeted funds are exhausted, internal accounts funds can be transferred to the schools' operating budget to cover professional travel expenses at rates not to exceed those established in Board Policy 3400.

**MARJORY STONEMAN DOUGLAS HIGH SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2022 - 2023**

| <b>FUND</b>   | <b>BEGINNING<br/>BALANCES</b> | <b>CREDIT<br/>( FUND + )</b>  | <b>DEBIT<br/>( FUND - )</b>   | <b>TRANSFERS<br/>IN</b>     | <b>TRANSFERS<br/>OUT</b>    | <b>ENDING<br/>BALANCES</b>    |
|---------------|-------------------------------|-------------------------------|-------------------------------|-----------------------------|-----------------------------|-------------------------------|
| Athletics     | \$ 91,046.69                  | \$ 104,456.34                 | \$ 63,000.69                  | \$ -                        | \$ 20,265.00                | \$ 112,237.34                 |
| Music         | 17,447.38                     | 133,164.74                    | 132,170.48                    | 5,599.21                    | 1,094.38                    | 22,946.47                     |
| Classes       | 73,117.96                     | 143,745.07                    | 123,313.45                    | 39,167.78                   | 42,547.58                   | 90,169.78                     |
| Clubs         | 516,538.95                    | 1,108,883.77                  | 1,145,666.84                  | 386,045.39                  | 395,045.67                  | 470,755.60                    |
| Departments   | 64,420.59                     | 64,731.65                     | 67,084.07                     | 14,550.39                   | 10,320.57                   | 66,297.99                     |
| Trusts        | 211,267.92                    | 204,664.95                    | 210,293.10                    | 125,733.81                  | 98,518.79                   | 232,854.79                    |
| General       | <u>39,364.35</u>              | <u>14,564.21</u>              | <u>1,421.68</u>               | <u>5,004.46</u>             | <u>8,309.05</u>             | <u>49,202.29</u>              |
| <b>TOTALS</b> | <u><u>\$ 1,013,203.84</u></u> | <u><u>\$ 1,774,210.73</u></u> | <u><u>\$ 1,742,950.31</u></u> | <u><u>\$ 576,101.04</u></u> | <u><u>\$ 576,101.04</u></u> | <u><u>\$ 1,044,464.26</u></u> |



## THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

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Marjory Stoneman Douglas High School  
Michelle Kefford, Principal  
5901 Pine Island Road  
Parkland, FL 33076  
Phone: 754.322.2150, Fax: 743-222-2180  
Michelle.kefford@browardschools.com  
www.browardschools.com/stonemandouglas

**The School Board of  
Broward County, Florida**  
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Debra Hixon – Vice Chair

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

Dr. Peter B. Licata  
Superintendent of Schools

DATE: February 5, 2024

TO: Jermaine Fleming, North Region Superintendent

FROM: Michelle Kefford, Principal  
Marjory Stoneman Douglas High School

SUBJECT: Response to Audit Report related to Internal Accounts  
Fiscal Year 2023

The following is a description of the exceptions and response to these exceptions related to the audit findings reported in the audit report.

### 1. **Yearbook Expenditures**

During our review of Yearbook expenditures in Account 4882-0000 Yearbook Gen. Rev./Exp (yearbook account), it was noted that in addition to the invoices paid to the publisher for the printing of the yearbook there were expenses of approximately \$24,000.00. A review of these expenses included travel expenses of approximately \$17,000 for eight (8) yearbook workshops and/or journalism conferences between July 18, 2022 and July 20, 2023, the remainder of the funds related to supplies and Yearbook organization expenses. A request for the related field trip authorizations and documentation for the travel related reimbursements and expenses were requested by the audit department for review. Upon review of the travel reimbursement documentation, the following was noted on five (5) of the trips:

A. July 26-27, 2022 Walsworth's South Florida Yearbook Workshop (Boca Raton) – Per the trip report provided, the yearbook sponsor “taught classes from 9-12 and 1-4:30” on 7/26/22 and “taught classes from 10-12 and 1-4” on 7/27/22. Per the Field Trip authorization, two (2) chaperones and nine (9) students attended. An inquiry to the principal was made by the auditors as to whether the yearbook sponsor was paid for their services and it was communicated that it was volunteer instruction. The sponsor, received reimbursement for gas and per diem.



## THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

The School Board of  
Broward County, Florida

**Response:** This trip was a field trip and procedures and protocols established by District processes were properly followed. Standard Practice Bulletin I-315 (IA) (which the auditing department references as justification for the audit exception) states “There are restrictions on individual employee travel to conferences, conventions, and professional meetings. All travel should be governed by School Board Policy 3400...and School Board Policy 3401. This travel was a field trip with students; it was not individual travel and is not governed by policies 3400 and 3401. Additionally, Section IC of the same bulletin states “When staff members are traveling, and the travel is deemed professional in nature as opposed to traveling in the company of children....” This clearly delineates that travel that is deemed professional in nature is without children. A field trip cannot be deemed professional travel, as it is with and for students and this is stated explicitly in this Standard Practice Bulletin.

In response to “it is recommended that travel reimbursement requests for staff should be submitted to Accounts Payable to ensure compliance with Policy” Standard practice bulletin I-305 states the contrary.... Section IV (8) ... “No travel related expenses, except when the expense is to be paid from a class or club and the sponsor is accompanying students.” It should be noted that principals did not have access to Standard practice bulletins until recently (January 2024) when permission was granted. The chaperone was originally reimbursed for gas but the bookkeeper realized this was an error and received the funds back from the chaperone prior to the audit.

All per diem reimbursements were paid properly in accordance with District memo published by the Treasurer’s Office.

Many sponsors of different high school groups do present and/or actively participate in student conferences and field trip events. In many cases, they are required to do so as a function of their role as advisor.

B. December 1-3, 2022 Florida Scholastic Publishing Assoc. (FSPA) Winter Board Meeting (Orlando) – According to the Yearbook organization minutes for approval of the travel expenses, the sponsor is the “district director”. As noted on the FSPA website, the sponsor is the District 7 Director on the board of directors. The FSPA board is made up of elected volunteer advisors from around the state of Florida. A student also attended the board meeting as the FSPA elected district representative. Per the Field Trip Authorization, two (2) chaperones and one (1) student attended the trip. The sponsor received travel reimbursement for mileage and per diem.



## THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

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**Response:** This trip was a field trip and procedures and protocols established by District processes were properly followed. Standard Practice Bulletin I-315 (IA) (which the auditing department references as justification for the audit exception) states “There are restrictions on individual employee travel to conferences, conventions, and professional meetings. All travel should be governed by School Board Policy 3400...and School Board Policy 3401. This travel was a field trip with students; it was not individual travel and is not governed by policies 3400 and 3401. Additionally, Section IC of the same bulletin states “When staff members are travelling, and the travel is deemed professional in nature as opposed to travelling in the company of children....” This clearly delineates that travel that is deemed professional in nature is without children. A field trip cannot be deemed professional travel, as it is with and for students and this is stated explicitly in this Standard Practice Bulletin. Standard Practice Bulletin I-315 allows for travel with children.

In response to “it is recommended that travel reimbursement request for staff should be submitted to Accounts Payable to ensure compliance with Policy”. Standard practice bulletin I-305 states the contrary.... Section IV (8) ... “No travel related expenses, except when the expense is to be paid from a class or club and the sponsor is accompanying students.”

C. April 12-15, 2023 FSPA State Convention (Orlando) – Per the Yearbook Organization minutes, the cost of one room in the amount \$145 was approved for payment as the adviser’s room would be covered by FSPA for being District Director. A document from Wyndham Orlando Resort International (Wyndham) noted that there were two rooms were used for check-in. However, check #50884 from the yearbook account payable to Wyndham was processed in the amount of \$435.00 for three rooms based on the Expense Reimbursement/Payment form attached to the disbursement documentation. There is no indication in the documentation received or review of the schools account ledger whether a refund was issued for the cost of the additional two hotel rooms.

Per the trip report prepared by the sponsor:

- a. April 12, 2023 - arrival at 11:30am, 4pm pre-conference meetings
- b. April 13, 2023 - attended pre-conference meetings, competitions from 9-5, a keynote address and advisor meeting from 7-9:30pm
- c. April 14, 2023 - workshop classes from 9-4, award ceremony from 6-8.
- d. April 15, 2023 - attended post-convention board meeting at 9am.

The FSPA convention itinerary was not attached to the reimbursement documentation to indicate the differentiations between board of director duties and student participation activities. The Field Trip Authorization form indicated that two (2) chaperones and five (5) students would be travelling. According to the documentation provided the sponsor and four students attended the convention, neither the support provided nor review of the account expenses indicated that an additional chaperone attended the convention. There was no travel voucher attached as required for Class A travel. The sponsor was reimbursed gas for the van rental as well as per diem.



## THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

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Broward County, Florida

**Response:** There is no itinerary to delineate the duties of a director and students, to provide to the auditor; such a document does not exist. The “director” role is a volunteer position with the organization. The sponsor was attending and participating in the conference with the students. There were not 3 rooms paid for; no overpayment occurred. The payment of \$435 was for 1 room (\$145 per night) for 3 nights ( $\$145 \times 3 = \$435$ ). The trip documentation clearly states it was for a duration of 3 nights.

The travel voucher information is contained in the TDA and was presented to the auditor. Moving forward, we will ensure a separate travel voucher is included.

D. April 19-23, 2023 National Scholastic Press Association Spring Conference (San Francisco) – The Yearbook Organization Minutes dated 4/25/23 authorized by the sponsor and an editor states: “We authorize reimbursement for (sponsor) expenses incurred in San Francisco for the NSPA (National Scholastic Press Association) spring conference from 4/20-4/22 (length of trip was 4/19-4/23). Reimbursement will be paid from the yearbook general account.”

The NSPA’s itinerary indicated that the Yearbook sponsor was presenting a 2-hour session on April 22, 2023. Uber receipts were provided for reimbursement, one did not include all of the pages necessary to document the addresses of the to and from points and time. The sponsor was reimbursed meals per diem, flight costs, checked bag fees and the costs of Uber trips. There was no travel voucher attached to the reimbursement documentation as required for Class A travel. A field trip authorization form was presented to audit which included approval for twelve (12) students and three (3) chaperones and noted “Group Requesting Trip Newspaper”, there was no travel documentation provided to confirm the travel arrangements of the students or other chaperones which travelled to the conference. Per the review of the school’s accounts ledger, there was field trip collections and payments to a travel agency from Account 4876-0000- Newspaper Gen. Rev./Exp. for “Apr19-22 SF NSPA/JEA”. There were no collections or expenses for students pertaining to this trip allocated to Account 4882-0000 Yearbook. Per the documentation and review of the account ledgers, the students involved in this field trip were a part of the Newspaper club and not the Yearbook organization.

**Response:** The staff member is the yearbook advisor and attended as an additional chaperone for this field trip to ensure the safety of students travelling. All travel voucher information was included on the TDA form. Moving forward, we will ensure that travel vouchers are included in the field trip packet. Expenses were approved by minutes from yearbook. While we understand this was done according to standard practice, we realize how this could be interpreted as charging the wrong account, we will ensure that all expenses and rationale are clearly delineated moving forward.



## THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

The School Board of  
Broward County, Florida

E. July 17-20, 2023 Camp Orlando – On May 25, 2023 check #51122 in the amount of \$3,150 was issued to Camp Orlando LLC for registration of the yearbook sponsor and ten (10) students for the Walsworth summer workshop. However, the field trip authorization signed by the Principal indicated three (3) chaperones and eleven (11) students there were only registration payments for eleven (11) individuals. On June 1, 2023 check # 51147 from the yearbook account was issued to Doubletree by Hilton Orlando in the amount of \$1,800 for pre-payment of five (5) rooms. Per an email between school staff, there was a question posed to the sponsor as to whether payment should be made to Walsworth for “overrun” charges, in which yearbook sponsor’s reply was “if I can sell them then we should keep them ... If it won’t get us in trouble with the auditor, let’s pay for them and I’ll keep them.”

**Response:** SBBC field trip requirements dictate the number of chaperones required. The chaperones in this case were not all members of the yearbook program and as such are not required to register for or attend the workshop sessions. The auditor stated that there was a pre-payment to the hotel in the amount of \$1800. This trip took place in the summer, when internal accounts are closed and staff is not on calendar. As such, the check had to be printed before the District required close of accounts. The check was paid after the conclusion of the trip on 7/24/23.

There is mention of yearbook overruns in this concern by the auditor but yearbook overruns have nothing to do with this or any other field trip. However, since it is referenced in the report, it will be addressed. Standard Practice Bulletin I-405 E(3) states that the yearbook distribution report must indicate the number of overruns.

Our report did comply with Standard Practice Bulletin, containing the number of overruns. Our yearbook advisor wanted to ensure if we retained overruns that it would not be an auditing concern, as indicated in her email referenced above. No limitation or exceptions are noted in I-405 so they are deemed to be acceptable. In light of this, we still requested and received a refund for overruns, which was credited to the yearbook account on 11/30/23.

In response to this audit exception (Yearbook expenditures), the auditing department states, “ Reimbursements payable to staff for conferences and/or workshops on occasions wherein the staff acting as a chaperone is duly an instructor, presenter, or board member for a third party organization should be paid out of the school’s operating budget and processed through accounts payable and not out of internal funds. It was noted that for some instances, the proper travel reimbursement documentation was not included and overpayments occurred. We recommend that the Principal review the requirements of School Board Policy 3401.”

**Overall Response:** The school operating budget does not have funds for field trips. Field trips have always been funded out of internal accounts. Policy and standard practice bulletin clearly delineate the travel with students (field trips) is governed differently than individual travel. Working through accounts payable to cover field trip costs is contrary to what is prescribed in standard practice bulletin and policy. The role of a chaperone and activities the chaperone engages in as part of a field trip with students is not governed by internal accounts staff or the auditing department.



## THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

The School Board of  
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Nowhere in any policy or practice bulletin does it state that a chaperone who is a sponsor of a group or program at school is prohibited from participating or presenting at the conference/workshop s/he is attending with his/her students. There is no violation and should be no audit exception. In fact, the Standard Practice Bulletin illustrates that any travel with students is governed differently than individual employee travel which is deemed as “professional” in nature.

The Director of Internal Accounts was consulted regarding these exceptions. He was in agreement that the school followed policies and standard practice bulletins. He stated that the trips referenced in this audit report should be governed as student travel and not professional travel.

There were no overpayments submitted (see above, as addressed in C above).

Policy 3401 does not govern travel with students.

### 2. Disbursements

The second exception involves a payment made to an SBBC vendor, Walsworth Publishing, for online virtual workshops that the yearbook students requested in order to learn new skills for the production of the yearbook. It was noted that there was a consultant agreement required for this payment and it was outside of the scope of the RFP 17-047N. RFPs are not under the bookkeeper’s purview. They fall under the procurement department. These are not items bookkeepers or principals are trained on. Additionally, this same service was paid for in previous years and was examined by past auditors and was deemed acceptable. The auditing department referred my staff to Policy 3320 (IG), which states...”The requirement for requesting competitive solicitations or prior School Board approval is hereby waived by Chapter 6A-1.012, (F.A.C.) State Board of Education Administrative Rules, for the purchase of professional services which shall include, without limitation, artistic services; academic program reviews; lectures by individuals; .....” This policy was interpreted as the bid policy did not pertain to the purchase of online workshops/lectures provided by Walsworth publishing.

**Response:** Moving forward, we will not pay for these services without a consultant agreement; however, the policy is unclear. I was unable to find an Internal Accounts policy or Standard Practice bulletin where this is stated or addressed.



## THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

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

Please take into consideration all the evidence above regarding Marjory Stoneman Douglas' practices and understand that we do everything in our power to maintain the integrity of the district's policies/procedures when it comes to our internal accounts. Although the auditing department documented findings, I maintain that we have been able to provide evidence behind what occurred as well as explanations that we believe policies and standard practice bulletins were indeed followed and adhered to. There were no missing funds or money unaccounted for in our audit. Our school handles thousands of transactions each month and our responsibility regarding our internal accounts is taken very seriously. I remain dutifully vigilant to what belongs to my students and is earned through hard work and diligence. I hope that you will consider everything that has been brought forth and provide Marjory Stoneman Douglas with a clear audit.

Thank you for your time and attention regarding this matter.

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

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

February 13, 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**  
**MARJORY STONEMAN DOUGLAS HIGH SCHOOL**

This correspondence comes to acknowledge receipt and review of the audit findings for the fiscal year 2022-23 for Marjory Stoneman Douglas High School. I have carefully read the findings and reviewed the principal's response to the findings.

The North Regional Office will implement the actions below:

- The Regional Superintendent will meet the Director of Audit and Business Support Center to review the business practice bulletin with the purpose of developing comprehensive training for principals.
- 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 continue to 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. Michelle Kefford, Principal, Marjory Stoneman Douglas High School

Miramar High School

2023

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

PROFILE OF THE SCHOOL

Address: 3601 SW 89<sup>th</sup> Avenue, Miramar, Florida 33025  
Region: South  
Regional Supt.: Alan Strauss  
Director: Teresa Hall  
Principals: Winfred Porter (November 2023 - Present)  
Maria Formoso (July 2022-September 2023)  
Bookkeepers: Tamisha Mitchell – Business Support Center (August 2023 - Present)  
Migna Santiago – Business Support Center (Dec. 2022- July 2023)  
Alicia Owens-Walden – Business Support Center (Oct 2021-Nov 2022)

CASH AND INVESTMENT SUMMARY

|                                     | <u>6/30/23</u>           |
|-------------------------------------|--------------------------|
| Cash Account:                       |                          |
| Checking Account – Wells Fargo Bank | \$ 161,108.57            |
| Investment:                         |                          |
| Treasurer’s Pool Account            | <u>60,000.00</u>         |
| <br>TOTAL                           | <br><u>\$ 221,108.57</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 Miramar 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

### **Gatorade Vending**

During our review of the school's disbursements, we noted:

- a. A vending machine operated and maintained by the school's Athletic Department.
- b. The supplies for the sales in the athletics' vending machine are purchased from Henry Schein, Inc. who is not an approved vending machine vendor.
- c. Purchases were made between 9/2/22 and 4/12/23 from Henry Schein, Inc. for a total of \$7,743.20. The school was notified by an auditor and acknowledged the issues with the vending machine on June 21, 2022.

We recommend the Business Support Center Director and Principal review the requirements of Standard Practice Bulletin I-309 Vending Machines/Snack Bars, Purchasing Policy 3320 and ITB FY22-196 with the BSC Specialist and the school's staff, and implement procedures to ensure:

1. All agreements are to be approved by Procurement and Warehousing Services.

### **Fundraisers**

During the audit it was noted that fundraiser financial documentation was not completed for Prom, Gradbash, Parking Decals, Homecoming or Yearbook by the sponsors.

We recommend the Business Support Center Director and Principal review the requirements of Financial and Program Cost Accounting and Reporting for Florida Schools (Redbook 2020) Chapter 8, Standard Practice Bulletin I-402 Fundraising Activities and I-405 Student Publications – Yearbooks, Memory Books and Newspapers with the Budget Support Specialist, and the school's staff, and ensure:

1. Financial Reports and inventory documentation detailed in the standard practice bulletins are completed for each fundraising event.
2. Per Chapter 8, the sponsor of each school club or organization is responsible for providing adequate financial documents and records to the principal and is responsible for retaining duplicates of said documents and records. These records may include an organization budget; duplicate receipts for all income from dues, fundraising activities, entertainment, assessments and donations; and approved requests for payment.

SUBSEQUENT TO THE RESPONSE FROM MIRAMAR HIGH SCHOOL, THE FOLLOWING IS THE OFFICE OF THE CHIEF AUDITOR'S REBUTTAL:

The OCA obtained the Office of the General Counsel's memorandum dated February 18, 2022, addressed to all Executive Directors and Directors, that included the published Agreement Development Manual, which states the following as it pertains to Agreements in Excess of One Year:

*9.2 Agreements in Excess of One Year The authority delegated under School Board Policy 3320 is insufficient to permit the Superintendent (or his predetermined designee) to execute an agreement that is for a period of time greater than one (1) year. Even The School Board is limited in its ability to agreement for a period in excess of one (1) year. Section 1011.14, Florida Statutes, prohibits a district school board to oblige the expenditure of public funds for a period in excess of one (1) year except for the purchase of school buses, land and equipment for educational purposes; the reception of, alteration to, or addition to educational facilities; and the adjustment of insurance on educational property on a 5-year plan. Note: The Standard Agreement Template contains a termination for convenience clause that avoids any conflict with this statutory limitation.*

The School Board previously approved the provider of the Gatorade machines to operate during the calendar year 2018 as a "Piggyback" on a Palm Beach County Public Schools contract. The duration of the Board approval has expired, and the vendor was not an awarded vendor under the previous (ITB19-044H) and is still not an awarded vendor on the current (FY22-196) vending contract. In addition, the "piggyback" contract by Palm Beach County Public Schools required the same type of full service, with a stated percentage commission payment, that the District strongly recommends. These agreements did not cover the provision of a vending machine with the requirement that it be filled by school personnel with the vendor's brand-name products purchased by the school. The vendor required each individual school to sign an additional agreement. The vendor's individual agreements with each school state that the agreement will be automatically renewed from year to year unless terminated.

According to Standard Practice Bulletin I-309: Vending Machines/Snack Bars states that all vending machine operations and contracts must be approved by the Purchasing Department. After the interview with the Procurement Director, the vendor's individual agreement had not been submitted to the Procurement Department for approval.

The Office of the Chief Auditor did advise the school principal and the Business Support Center that an unapproved vendor was supplying products for the Gatorade self-filling vending machines in previous internal funds audits.

# MIRAMAR HIGH SCHOOL

## STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2022-2023

| FUND          | BEGINNING<br>BALANCES | CREDIT<br>( FUND + ) | DEBIT<br>( FUND - )  | TRANSFERS<br>IN     | TRANSFERS<br>OUT    | ENDING<br>BALANCES   |
|---------------|-----------------------|----------------------|----------------------|---------------------|---------------------|----------------------|
| Athletics     | \$ 15,233.59          | \$ 78,584.92         | \$ 59,445.19         | \$ 17,598.28        | \$ 30,982.59        | \$ 20,989.01         |
| Music         | 5,212.36              | 86,399.39            | 78,234.89            | 21,663.36           | 29,544.20           | 5,496.02             |
| Classes       | 19,881.18             | 188,427.51           | 161,563.82           | 118,893.97          | 143,588.51          | 22,050.33            |
| Clubs         | 96,892.16             | 147,988.78           | 180,056.83           | 72,165.84           | 53,789.18           | 83,200.77            |
| Departments   | 7,147.80              | 874.21               | 899.75               | 574.42              | 103.61              | 7,593.07             |
| Trusts        | 69,001.31             | 111,913.25           | 133,781.26           | 39,824.58           | 39,041.49           | 47,916.39            |
| General       | 13,467.07             | 1,529.73             | 7,462.95             | 31,488.91           | 5,159.78            | 33,862.98            |
| <b>TOTALS</b> | <u>\$ 226,835.47</u>  | <u>\$ 615,717.79</u> | <u>\$ 621,444.69</u> | <u>\$302,209.36</u> | <u>\$302,209.36</u> | <u>\$ 221,108.57</u> |

Ryan A. Smith, Director  
Business Support Center

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

DATE: February 22, 2024

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

FROM: Ryan A. Smith, Director  
Business Support Center



Winfred J. Porter, Principal  
Miramar 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 Miramar High School. The audit revealed two exceptions related to Gatorade Vending and Fundraisers.

In addition to completing the recommendations provided in the Audit Report, issued on 02/20/2024, below are a few 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.

**Fundraisers:**

- All Specialists that worked with the school during the audit period will all be required to attend a one-hour training, led by an Internal Accounts lead/supervisor, by 3/1/2024 to ensure full understanding of the procedures and reporting requirements for fundraisers.
- BSC will complete training for all school sponsors that handle fundraisers, by 03/29/2024, to ensure that all are aware of, and fully understand the procedures and reporting requirements for fundraisers. The location will track attendance and ensure attendance and participation of all sponsors.

**Gatorade Vending:**

- School leadership has decided to cease operating the machine in question. The machine has been scheduled for removal by 4/1/2024.



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

**PAGE: 2**

It is important to note that all procedures related to the location operated vending machine were followed in accordance with established Standard Practice Bulletin I-309. In this instance, the concern was related to the ability of former school leadership to sign off on a multi-year security interest agreement (signed on 2/21/2018). To alleviate any additional concerns with the arrangement, school leadership has decided to cease operating the machine in question.

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  
Teresa Hall  
Ali Arcese  
Nakia Gouldbourne  
Sheena Newton

**ALAN STRAUSS, SOUTH REGION SUPERINTENDENT, TEACHING & LEARNING  
OFFICE OF THE SOUTH REGIONAL SUPERINTENDENT**

**PHONE:** 754-321-3210      **FAX:** 754-321-3216      **EMAIL:** alan.strauss@browardschools.com

**DATE:** February 22, 2024

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

**FROM:** Alan Strauss, Region Superintendent   
Office of the South Region Superintendent

**SUBJECT: SOUTH REGION AUDIT RESPONSE - FISCAL YEAR 2022-23**

This correspondence acknowledges receipt and review of the findings from the Internal Audits performed for fiscal year (FY) 2023 for the following South Region schools:

Cypress Bay High School  
Charles W. Flanagan High School  
Miramar High School  
South Broward High School  
West Broward High School

The South Region Superintendent's Office recognizes the seriousness of these audit findings and concurs with the corrective measures put in place by the Business Support Center at all the above South Region locations. The South Region Director will include a review of the newly adopted procedures in the regularly scheduled site visits with the principal and provide appropriate guidance and support for improvement.

**South Broward High School**

**2023**

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

PROFILE OF THE SCHOOL

Address: 1901 North Federal Highway, Hollywood, FL 33020

Region: South

Regional Supt.: Alan Strauss

Director: Teresa Hall

Principals: Alexander Francois (July 2023 through Current)  
Patricia Brown (July 2022 through June 2023)

Bookkeeper: Alicia Owens-Walden - Business Support Center

CASH AND INVESTMENT SUMMARY

|                                     |                      |
|-------------------------------------|----------------------|
|                                     | <u>6/30/23</u>       |
| Cash Account:                       |                      |
| Checking Account – Wells Fargo Bank | \$318,316.89         |
| Investment:                         |                      |
| Treasury Pool                       | <u>\$130,000.00</u>  |
| TOTAL                               | <u>\$ 448,316.89</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 statement of South Broward High 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

### **Childcare**

- a. Our review of the year-end Trial Balance revealed Account 4318-0000 – Lil’ Broward for a fee based childcare program. The fiscal 2022-2023 year beginning balance was \$43,298.44 with an ending balance of \$50,159.36, The total amount of revenue generated for FY2023 was \$15,274.60, there were no remittances to the District. Expenditures in the amount of \$5,454.48 were paid to retailers such as Publix, Amazon, Dunkin, Target, Party City and Office Depot for purchases related to food, supplies, end of year party and graduation. The balance as of January 31, 2024 was \$46,018.72.

We recommend the Business Support Center Director and Principal review the requirements of Business Practice Bulletin C-100 Broward County Public Schools Early Childhood Education Guidelines for Infant, Toddler and Pre-K Programs with the Bookkeeper and the schools staff and ensure:

1. A trust account is established for fee based childcare accounts.
2. Bookkeeper remits all Fee Collections to the Treasury Department at the end of the collection period.
3. A check payable to the District must be drawn on the Child Care Trust Accounts for the full amount of Child Care collections.
4. 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.**

### **Fundraising – Parking Decals and Prom**

A review of parking decals indicated that one hundred and twenty (120) parking decals were purchased for sale to students. A review of Account 3020-0001 showed sales of \$5,340.00 corresponding to the sale of eighty-nine (89) decals for \$60 each, the remaining thirty-one (31) parking decals valued at \$1,860.00 were not made available for audit nor was a Certificate of Loss completed.

It was noted that there was no specified objective or purpose noted on the parking decal fundraising approval form. Additionally, no sales tax was calculated on the decal sales to be remitted to the district nor retained in the account. The total amount of funds collected was expended for the purchase of t-shirts for the senior class in the amount of \$2,683.75; the remainder of \$2,350.85 was used to offset the deficit of prom.

The sales and purchases recorded on the Senior Class Prom *Financial Report /Student Activity Operating Report* were inaccurate. The activity resulted in a loss of \$13,705.30. The school received a \$5,000.00 donation for the prom, which reduced the deficit to \$8,705.30. In addition, of the 400 event tickets

purchased, 281 tickets were sold for either \$125.00 or \$150.00; however, the remaining 119 unused tickets valued at approximately \$14,875 were not retained for audit. The Sponsor disposed of the unused tickets, but there was no disposal documentation.

We recommend the Business Support Center Director and Principal review the requirements of Florida Department of Education Redbook Chapter 8 4.2 Fundraising, I-402 Fundraising, and I-313 Sales and Use Taxes with the Budget Support Specialist and the school's staff and implement procedures to ensure:

1. All merchandise sold by a school or school organization is TAXABLE unless specifically exempt.
2. It is VERY IMPORTANT that all units (items) be accounted for, either as sales, returns, damaged, remaining in inventory, etc.
3. Activities are planned carefully so that revenues cover expenses.
4. Per Chapter 8, each fundraising activity shall be planned to finance a specified objective. The principal shall ensure that the purposes are worthwhile and consistent with the school organizations' or student clubs' missions.

### **Receipting Documentation**

During the inventory of receipt documentation, it was noted that two money collection envelopes were unavailable for audit.

- a. Money Collection Envelope (MCE) number 511225 was not made available during the audit of MCE inventory. The Certificate of Loss (COL) presented by the school was dated November 3, 2023, and it indicated the envelope was missing from the inventory and was not checked out to staff. The Auditor noted that MCE 511224 was issued on January 27, 2023, and 511226 was issued on January 30, 2023 based on the MCE Log maintained by the school.
- b. MCE 523750 – The Auditor informed the Bookkeeper that MCE was not found within the documents provided during the audit. A COL was completed and provided during the audit on 11/17/2023. The COL stated the MCE was issued on 10/28/22, over a year prior, and misplaced by a classroom teacher.

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.

**SOUTH BROWARD HIGH SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2022 - 2023**

| <b>FUND</b>   | <b>BEGINNING<br/>BALANCES</b> | <b>CREDIT<br/>( FUND + )</b> | <b>DEBIT<br/>( FUND - )</b> | <b>TRANSFERS<br/>IN</b>     | <b>TRANSFERS<br/>OUT</b>    | <b>ENDING<br/>BALANCES</b>  |
|---------------|-------------------------------|------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| Athletics     | \$ 36,216.98                  | \$ 83,416.78                 | \$ 47,308.04                | \$ 15,643.92                | \$ 28,428.74                | \$ 59,540.90                |
| Music         | 9,916.49                      | 34,270.20                    | 36,516.76                   | 35,187.37                   | 38,576.26                   | 4,281.04                    |
| Classes       | 5,066.84                      | 110,552.34                   | 109,973.05                  | 24,332.05                   | 20,280.53                   | 9,697.65                    |
| Clubs         | 251,226.34                    | 224,796.76                   | 206,032.04                  | 84,361.48                   | 121,056.79                  | 233,295.75                  |
| Departments   | 19,270.27                     | 5,013.73                     | 4,872.41                    | 12,444.32                   | 6,366.96                    | 25,488.95                   |
| Trusts        | 99,385.38                     | 96,480.33                    | 144,711.84                  | 121,613.23                  | 76,789.42                   | 95,977.68                   |
| General       | <u>17,163.97</u>              | <u>8,516.05</u>              | <u>3,561.43</u>             | <u>972.32</u>               | <u>3,055.99</u>             | <u>20,034.92</u>            |
| <b>TOTALS</b> | <u><u>\$ 438,246.27</u></u>   | <u><u>\$ 563,046.19</u></u>  | <u><u>\$ 552,975.57</u></u> | <u><u>\$ 294,554.69</u></u> | <u><u>\$ 294,554.69</u></u> | <u><u>\$ 448,316.89</u></u> |



Ryan A. Smith, Director  
Business Support Center

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

DATE: February 21, 2024

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

FROM: Ryan A. Smith, Director  
Business Support Center

Alexander Francois, Principal  
South Broward 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 South Broward High School. The audit revealed three exceptions related to Childcare, Fundraising- Parking Decals and Prom, and Receipting Documentation.

In addition to completing the recommendations provided in the Audit Report by 02/20/2024, below are a few 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.

Childcare:

- As indicated in the Formal Motion- Audit Committee (Audit-090823-4) response, the BSC has added Early Childhood Education fund reviews on the District Year-End Closing Checklist to ensure all funds are remitted by YE.
- Work with appropriate District departments to identify proper general ledger account strings for Early Childhood Education programs; then work with Treasury to add information to Remittance Transmittal Form by 3/15/2024.

Fundraising- Parking Decals and Prom:

- School Principal and Specialist met with the Sponsor involved on 2/6/2024 to review the procedures involved with inventoried items such as parking decals and prom tickets.
- BSC Director personally met with Specialist involved on 2/12/2024 to review and confirm understanding of the Certificate of Loss process and time frames for completion.

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

**PAGE: 2**

- All owed sales taxes for the period in question to be remitted to the District by 2/15/2024
- Effective immediately, all parking decals and other inventoried items will only be secured in a locking filing cabinet to protect unallocated inventory and prevent accidental disposal.
- School will begin quarterly reviews of the parking decal tracking log to verify on-hand inventory is accurate and that all decals previously sold were tracked and sold at the correct price.
- For next school year, parking decals will only be sold online to help ensure a clean list of purchasers as well as to prevent potential receipting mistakes regarding price in the future.

**Receipting Documentation:**

- BSC Director personally met with Specialist involved on 2/12/2024 to review and confirm understanding of the Certificate of Loss process and time frames for completion.

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  
Teresa Hall  
Ali Arcese  
Nakia Gouldbourne  
Sheena Newton

**ALAN STRAUSS, SOUTH REGION SUPERINTENDENT, TEACHING & LEARNING  
OFFICE OF THE SOUTH REGIONAL SUPERINTENDENT**

**PHONE:** 754-321-3210      **FAX:** 754-321-3216      **EMAIL:** alan.strauss@browardschools.com

**DATE:** February 22, 2024

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

**FROM:** Alan Strauss, Region Superintendent   
Office of the South Region Superintendent

**SUBJECT: SOUTH REGION AUDIT RESPONSE - FISCAL YEAR 2022-23**

This correspondence acknowledges receipt and review of the findings from the Internal Audits performed for fiscal year (FY) 2023 for the following South Region schools:

Cypress Bay High School  
Charles W. Flanagan High School  
South Broward High School  
West Broward High School

The South Region Superintendent's Office recognizes the seriousness of these audit findings and concurs with the corrective measures put in place by the Business Support Center at all the above South Region locations. The South Region Director will include a review of the newly adopted procedures in the regularly scheduled site visits with the principal and provide appropriate guidance and support for improvement.

West Broward High School

2023

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

PROFILE OF THE SCHOOL

Address: 500 NW 209<sup>th</sup> Avenue, Pembroke Pines, FL 33029  
Region: South  
Regional Supt.: Alan Strauss  
Director: Teresa Hall  
Principal: Brad Fatout  
Bookkeeper: Cornet Brown - Business Support Center

CASH AND INVESTMENT SUMMARY

|                                     |                      |
|-------------------------------------|----------------------|
|                                     | <u>6/30/23</u>       |
| Cash Account:                       |                      |
| Checking Account – Wells Fargo Bank | \$ 126,777.73        |
| Investment:                         |                      |
| Treasury Pool                       | <u>359,095.22</u>    |
| TOTAL                               | <u>\$ 485,872.95</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 West Broward 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

### **Parking Decals**

Based on the auditor's review of the parking fees account and supporting documentation, forty-nine (49) parking decals valued at \$1,080.00 were unaccounted for at the time of the audit. A Certificate of Loss was completed on June 15, 2023 it noted that the decals were issued on May 31, 2022 to the previous administrator who did not complete a log nor any sales tracking documentation.

We recommend the Business Support Center Director and Principal review the requirements of Standard Practice Bulletins I-402 Fundraising Activities with the BSC Specialist and the school's staff, and develop controls to ensure:

1. An accurate *Financial Report, Student Activity Operating Report* is completed for parking decal sales, and every Parking Decal is accounted for in detail.

### **Childcare**

Our review of the year-end Trial Balance revealed Account 6505-8000 – *Fee Supported Tuition – Child Care* for a fee based childcare program. The fiscal 2022-2023 year beginning balance was \$39,023.86 with an ending balance of \$41,347.93. The total amount of revenue generated for FY2023 was \$57,403.67, a total of \$47,000 was remitted to the District. Expenditures, net of OSP and registration fees, in the amount of \$7,119.79 were paid to outside vendors, P-Card funding and reimbursement to staff. The balance of the account as of January 31, 2023 was \$34,573.50.

We recommend the Business Support Center Director and Principal review the requirements of Business Practice Bulletin C-100 Broward County Public Schools Early Childhood Education Guidelines for Infant, Toddler and Pre-K Programs with the Bookkeeper and the schools staff and ensure:

1. Bookkeeper remits all Fee Collections to the Treasury Department at the end of the collection period.
2. A check payable to the District must be drawn on the Child Care Trust Accounts for the full amount of Child Care collections.
3. 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.**

**WEST BROWARD HIGH SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2022 - 2023**

| <b>FUND</b>   | <b>BEGINNING<br/>BALANCES</b> | <b>CREDIT<br/>( FUND + )</b>  | <b>DEBIT<br/>( FUND - )</b>   | <b>TRANSFERS<br/>IN</b>       | <b>TRANSFERS<br/>OUT</b>      | <b>ENDING<br/>BALANCES</b>  |
|---------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-----------------------------|
| Athletics     | \$ 3,517.08                   | \$ 71,844.26                  | \$ 61,887.21                  | \$ 8,559.78                   | \$ 14,662.91                  | \$ 7,371.00                 |
| Music         | 5,243.59                      | 51,082.52                     | 30,413.66                     | 20,463.05                     | 41,906.82                     | 4,468.68                    |
| Classes       | 32,825.05                     | 275,864.10                    | 220,499.72                    | 175,437.97                    | 227,504.07                    | 36,123.33                   |
| Clubs         | 271,194.42                    | 585,905.46                    | 519,168.79                    | 382,990.65                    | 443,012.21                    | 277,909.53                  |
| Departments   | 9,657.94                      | 6,196.76                      | 2,861.66                      | 4,467.69                      | 4,488.88                      | 12,971.85                   |
| Trusts        | 98,224.59                     | 183,451.47                    | 315,972.14                    | 400,548.44                    | 260,019.41                    | 106,232.95                  |
| General       | <u>43,212.19</u>              | <u>7,108.08</u>               | <u>8,651.38</u>               | <u>10,582.98</u>              | <u>11,456.26</u>              | <u>40,795.61</u>            |
| <b>TOTALS</b> | <u><u>\$ 463,874.86</u></u>   | <u><u>\$ 1,181,452.65</u></u> | <u><u>\$ 1,159,454.56</u></u> | <u><u>\$ 1,003,050.56</u></u> | <u><u>\$ 1,003,050.56</u></u> | <u><u>\$ 485,872.95</u></u> |



Ryan A. Smith, Director  
Business Support Center

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

DATE: February 21, 2024

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

FROM: Ryan A. Smith, Director  
Business Support Center

Brad R. Fatout, Principal  
West Broward 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 West Broward High School. The audit revealed two exceptions related to Parking Decals and Childcare.

It is important to note that the school, working collaboratively with the BSC, identified the internal deficiency during the FY22-23 year-end close process. The location then implemented several additional controls, several months prior to this audit being conducted, to ensure the deficiency was addressed headed into FY23-24.

In addition to completing the recommendations provided in the Audit Report by 02/22/2024, below are a few additional controls that the Business Support Center (BSC) and school leadership previously introduced to address the item:

**Parking Decals:**

- Beginning 7/1/2023 (FY23-24), parking decals have been sold online to help ensure a clean list of purchasers as well as to prevent potential receipting mistakes regarding price in the future.
- Beginning 7/1/2023 (FY23-24), all parking decals and other inventoried items have been secured in a locking cabinet to protect unallocated inventory and prevent accidental disposal.
- Beginning 7/1/2023 (FY23-24), school began quarterly reviews of the parking decal tracking log to verify on-hand inventory is accurate and that all decals previously sold were tracked and sold at the correct price.

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

**PAGE: 2**

The BSC Director also personally met with Specialist on 2/13/2024 to review and confirm understanding of the Certificate of Loss process and time frames for completion.

**Childcare:**

- As indicated in the Formal Motion- Audit Committee (Audit-090823-4) response, the BSC has added Early Childhood Education fund reviews on the District Year-End Closing Checklist to ensure all funds are remitted by YE.
- Work with appropriate District departments to identify proper general ledger account strings for Early Childhood Education programs; then work with Treasury to add information to Remittance Transmittal Form by 3/15/2024.

Both the BSC and the location recognize the seriousness of this audit finding and remain committed to collaborating 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  
Teresa Hall  
Ali Arcese  
Nakia Gouldbourne  
Sheena Newton

**ALAN STRAUSS, SOUTH REGION SUPERINTENDENT, TEACHING & LEARNING  
OFFICE OF THE SOUTH REGIONAL SUPERINTENDENT**

**PHONE:** 754-321-3210      **FAX:** 754-321-3216      **EMAIL:** alan.strauss@browardschools.com

**DATE:** February 22, 2024

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

**FROM:** Alan Strauss, Region Superintendent   
Office of the South Region Superintendent

**SUBJECT: SOUTH REGION AUDIT RESPONSE - FISCAL YEAR 2022-23**

This correspondence acknowledges receipt and review of the findings from the Internal Audits performed for fiscal year (FY) 2023 for the following South Region schools:

Cypress Bay High School  
Charles W. Flanagan High School  
South Broward High School  
West Broward High School

The South Region Superintendent's Office recognizes the seriousness of these audit findings and concurs with the corrective measures put in place by the Business Support Center at all the above South Region locations. The South Region Director will include a review of the newly adopted procedures in the regularly scheduled site visits with the principal and provide appropriate guidance and support for improvement.

## **Section II:**

**Audit Reports with No Exceptions**

**Blanche Ely High School**

**2023**

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

PROFILE OF THE SCHOOL

Address: 1201 NW 6<sup>th</sup> Avenue, Pompano Beach, FL 33060

Region: North

Regional Supt.: Dr. Jermaine Fleming

Director: Todd LaPace

Principal: Tavures R. Williams

Bookkeeper: Alicia Owens-Walden – Business Support Center (Dec. 2022 - Present)  
Charlene Lee – Business Support Center (July 2021 – October 2022)

CASH AND INVESTMENT SUMMARY

|                                     | <u>6/30/23</u>              |
|-------------------------------------|-----------------------------|
| Cash Account:                       |                             |
| Checking Account – Wells Fargo Bank | \$ 197,651.24               |
| Investment:                         |                             |
| Treasury Pool                       | <u>70,000.00</u>            |
| TOTAL                               | <u><u>\$ 267,651.24</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 Blanche Ely 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

**BLANCHE ELY HIGH SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2022 - 2023**

| <b>FUND</b>   | <b>BEGINNING<br/>BALANCES</b> | <b>DEBIT<br/>(FUND -)</b>   | <b>CREDIT<br/>(FUND +)</b>  | <b>TRANSFERS<br/>OUT</b>    | <b>TRANSFERS<br/>IN</b>     | <b>ENDING<br/>BALANCES</b>  |
|---------------|-------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| Athletics     | \$ 10,667.94                  | \$ 46,057.97                | \$ 70,961.26                | \$ 17,260.23                | \$ 7,093.09                 | \$ 25,404.09                |
| Music         | 59,310.45                     | 19,463.55                   | 17,090.20                   | 13,075.71                   | 6,273.43                    | 50,134.82                   |
| Classes       | 3,293.94                      | 98,002.40                   | 99,394.58                   | 86,746.98                   | 83,842.27                   | 1,781.41                    |
| Clubs         | 85,511.56                     | 86,166.67                   | 95,541.46                   | 31,111.04                   | 31,839.52                   | 95,614.83                   |
| Departments   | 12,648.13                     | 1,029.56                    | 1,711.57                    | 1,481.10                    | 1,210.80                    | 13,059.84                   |
| Trusts        | 60,845.07                     | 72,616.31                   | 62,604.51                   | 53,646.61                   | 70,076.11                   | 67,262.77                   |
| General       | <u>15,433.40</u>              | <u>8,997.96</u>             | <u>4,971.59</u>             | <u>2,275.59</u>             | <u>5,262.04</u>             | <u>14,393.48</u>            |
| <b>TOTALS</b> | <u><u>\$ 247,710.49</u></u>   | <u><u>\$ 332,334.42</u></u> | <u><u>\$ 352,275.17</u></u> | <u><u>\$ 205,597.26</u></u> | <u><u>\$ 205,597.26</u></u> | <u><u>\$ 267,651.24</u></u> |

Charles Drew Elementary School

2023

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

PROFILE OF THE SCHOOL

Address: 1000 NW 31<sup>st</sup> Avenue, Pompano Beach, FL 33069

Region: North

Regional Supt.: Dr. Jermaine Fleming

Director: Ricardo Santana

Principal: Dr. Kicia Johnson-Daniel

Bookkeeper: Shavelle Phillips, Business Support Center (May 2023-Present)  
Ruth Ocejo, Business Support Center (November 2021-April 2023)

CASH AND INVESTMENT SUMMARY

|                                     | <u>6/30/23</u>                 |
|-------------------------------------|--------------------------------|
| Cash Account:                       |                                |
| Checking Account – Wells Fargo Bank | \$ <u>15,690.12</u>            |
| <br>TOTAL                           | <br>\$ <u><u>15,690.12</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 Charles Drew 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

**CHARLES DREW ELEMENTARY SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2022 - 2023**

| <b>FUND</b>   | <b>BEGINNING<br/>BALANCES</b> | <b>CREDIT<br/>( FUND + )</b> | <b>DEBIT<br/>( FUND - )</b> | <b>TRANSFERS<br/>IN</b>    | <b>TRANSFERS<br/>OUT</b>   | <b>ENDING<br/>BALANCES</b> |
|---------------|-------------------------------|------------------------------|-----------------------------|----------------------------|----------------------------|----------------------------|
| Classes       | \$ 2,165.56                   | \$ 17,592.50                 | \$ 11,130.06                | \$ 7,398.42                | \$ 9,615.99                | \$ 6,410.43                |
| Clubs         | 254.37                        | 5,663.50                     | 3,929.68                    | 521.50                     | 991.50                     | 1,518.19                   |
| Departments   | 737.92                        | -                            | -                           | 407.68                     | 0.02                       | 1,145.58                   |
| Trusts        | 1,916.33                      | 13,842.43                    | 14,033.46                   | 4,829.34                   | 2,131.47                   | 4,423.17                   |
| General       | <u>2,078.99</u>               | <u>1,021.97</u>              | <u>490.25</u>               | <u>397.04</u>              | <u>815.00</u>              | <u>2,192.75</u>            |
| <b>TOTALS</b> | <u><u>\$ 7,153.17</u></u>     | <u><u>\$ 38,120.40</u></u>   | <u><u>\$ 29,583.45</u></u>  | <u><u>\$ 13,553.98</u></u> | <u><u>\$ 13,553.98</u></u> | <u><u>\$ 15,690.12</u></u> |

Harbordale Elementary School  
2023

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

PROFILE OF THE SCHOOL

Address: 900 SE 15<sup>th</sup> Street, Fort Lauderdale, Florida 33316

Region: Central

Regional Supt.: Dr. Angela R. Fulton

Director: Joseph Balchunas

Principal: Jennifer Woertz-Kashdin (November 2021 – Present)

Bookkeepers: Robert Johnston – Business Support Center (March 2022 – Present)

CASH AND INVESTMENT SUMMARY

|                                     | <u>6/30/23</u> |
|-------------------------------------|----------------|
| Cash Account:                       |                |
| Checking Account – Wells Fargo Bank | \$12,867.48    |
|                                     | <hr/>          |
| TOTAL                               | \$12,867.48    |
|                                     | <hr/>          |

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 Harbordale Elementary School for the 2022-2023 fiscal year. We conducted our audit in accordance with general accepted government auditing standards, issued by the Comptroller General of the United States. The Financial Statements of the School presented fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2022-2023 fiscal year, on a 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 the District administration.

AUDIT EXCEPTIONS

None

**HARBORDALE ELEMENTARY SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2023**

| <b>FUND</b>   | <b>BEGINNING<br/>BALANCES</b> | <b>CREDIT<br/>( FUND + )</b> | <b>DEBIT<br/>( FUND - )</b> | <b>TRANSFERS<br/>IN</b> | <b>TRANSFERS<br/>OUT</b> | <b>ENDING<br/>BALANCES</b> |
|---------------|-------------------------------|------------------------------|-----------------------------|-------------------------|--------------------------|----------------------------|
| Classes       | \$ 226.43                     | \$ 12,030.00                 | \$ 10,715.72                | \$ 1,005.38             | \$ 1,695.26              | 850.83                     |
| Clubs         | 302.61                        | 1,560.85                     | 1,566.66                    | 38.18                   | -                        | 334.98                     |
| Departments   | 1,239.02                      | 417.50                       | -                           | 1,430.57                | -                        | 3,087.09                   |
| Trusts        | 455.05                        | 32,602.06                    | 33,063.87                   | 6,431.63                | 5,347.48                 | 1,077.39                   |
| General       | <u>4,173.26</u>               | <u>6,739.83</u>              | <u>1,532.88</u>             | <u>425.30</u>           | <u>2,288.32</u>          | <u>7,517.19</u>            |
| <b>TOTALS</b> | <u>\$ 6,396.37</u>            | <u>\$ 53,350.24</u>          | <u>\$ 46,879.13</u>         | <u>\$ 9,331.06</u>      | <u>\$ 9,331.06</u>       | <u>\$ 12,867.48</u>        |

Horizon Elementary School  
2023

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

PROFILE OF THE SCHOOL

Address: 2101 Pine Island Road, Sunrise, Florida 33322

Region: Central

Regional Supt: Dr. Angela Fulton

Director: Sandra Shipman

Principal: Thaddeus Smith

Bookkeepers: Ronar Defranc-Business Support Center (January 2023- Present)  
Rhonda Tribbey - Business Support Center (November 2022 – December 2022)  
Cindy Celestin - Business Support Center (August 2022 – October 2022)  
Candida Lockett Business Support Center (April 2022- July 2022)

CASH AND INVESTMENT SUMMARY

|                                     |                           |
|-------------------------------------|---------------------------|
|                                     | <u>6/30/23</u>            |
| Checking Account – Wells Fargo Bank | <u>\$32,273.05</u>        |
| TOTAL                               | <u><u>\$32,273.05</u></u> |

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statements of Horizon 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

# HORIZON ELEMENTARY SCHOOL

## STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2022 - 2023

| FUND          | BEGINNING<br>BALANCES      | DEBIT<br>( FUND - )         | CREDIT<br>( FUND + )        | TRANSFERS<br>OUT           | TRANSFERS<br>IN            | ENDING<br>BALANCES         |
|---------------|----------------------------|-----------------------------|-----------------------------|----------------------------|----------------------------|----------------------------|
| Athletics     | \$ -                       | \$ -                        | \$ -                        | \$ -                       | \$ -                       | \$ -                       |
| Music         | -                          | -                           | -                           | -                          | -                          | -                          |
| Classes       | 797.50                     | 8,117.68                    | 9,280.50                    | 2,104.52                   | 641.70                     | 497.50                     |
| Clubs         | 548.71                     | 1,170.69                    | 5,000.00                    | -                          | -                          | 4,378.02                   |
| Departments   | 4,250.84                   | (13.00)                     | 62.00                       | 50.93                      | 514.60                     | 4,789.51                   |
| Trusts        | 11,532.91                  | 177,867.46                  | 178,007.37                  | 23,807.20                  | 25,448.00                  | 13,313.62                  |
| General       | <u>3,217.21</u>            | <u>504.49</u>               | <u>7,223.33</u>             | <u>1,343.25</u>            | <u>701.60</u>              | <u>9,294.40</u>            |
| <b>TOTALS</b> | <u><u>\$ 20,347.17</u></u> | <u><u>\$ 187,647.32</u></u> | <u><u>\$ 199,573.20</u></u> | <u><u>\$ 27,305.90</u></u> | <u><u>\$ 27,305.90</u></u> | <u><u>\$ 32,273.05</u></u> |

**Millenium 6-12 Collegiate Academy**

**2023**

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

PROFILE OF THE SCHOOL

Address: 5803 NW 94<sup>th</sup> Avenue, Tamarac, Florida 33321

Region: North

Regional Supt.: Dr. Jermaine Fleming

Director: Todd LaPace

Principals: Dr. Gastride Harrigan (July 2023-Current)  
Dr. Francine Baugh-Stewart (July 2022-June 2023)

Bookkeeper: Lysa Robb – Business Support Center

CASH AND INVESTMENT SUMMARY

|                                     | <u>6/30/23</u>                  |
|-------------------------------------|---------------------------------|
| Cash Account:                       |                                 |
| Checking Account – Wells Fargo Bank | <u>\$ 106,252.99</u>            |
| <br>TOTAL                           | <br><u><u>\$ 106,252.99</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 Millenium 6-12 Collegiate Academy 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

**MILLENIUUM 6-2 COLLEGIATE ACADEMY SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2022-2023**

| <b>FUND</b>   | <b>BEGINNING<br/>BALANCES</b> | <b>CREDIT<br/>( FUND + )</b> | <b>DEBIT<br/>( FUND - )</b> | <b>TRANSFERS<br/>IN</b>     | <b>TRANSFERS<br/>OUT</b>    | <b>ENDING<br/>BALANCES</b>  |
|---------------|-------------------------------|------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| Athletics     | \$ 4,816.98                   | \$ 2,014.00                  | \$ 2,207.28                 | \$ 96.00                    | \$ 100.00                   | \$ 4,619.70                 |
| Music         | 3,961.74                      | 10,097.40                    | 7,253.57                    | 2,942.96                    | 3,494.44                    | 6,254.09                    |
| Classes       | 32,052.93                     | 93,970.73                    | 64,632.39                   | 32,379.61                   | 56,097.05                   | 37,673.83                   |
| Clubs         | 11,153.81                     | 21,660.30                    | 18,638.66                   | 6,515.82                    | 8,096.87                    | 12,594.40                   |
| Departments   | 10,599.49                     | 862.46                       | 140.17                      | 50.40                       | -                           | 11,372.18                   |
| Trusts        | 19,625.62                     | 88,506.71                    | 106,560.28                  | 64,478.80                   | 46,432.48                   | 19,618.37                   |
| General       | <u>4,248.73</u>               | <u>3,641.67</u>              | <u>1,527.23</u>             | <u>13,010.91</u>            | <u>5,253.66</u>             | <u>14,120.42</u>            |
| <b>TOTALS</b> | <u><u>\$ 86,459.30</u></u>    | <u><u>\$ 220,753.27</u></u>  | <u><u>\$ 200,959.58</u></u> | <u><u>\$ 119,474.50</u></u> | <u><u>\$ 119,474.50</u></u> | <u><u>\$ 106,252.99</u></u> |

**Mirror Lake Elementary School**

**2023**

MIRROR LAKE ELEMENTARY SCHOOL  
AUDIT REPORT  
JULY 1, 2022 THROUGH JUNE 30, 2023

PROFILE OF THE SCHOOL

Address: 1200 NW 72<sup>nd</sup> Avenue, Plantation Florida 33313  
Region: Central  
Regional Supt: Dr. Angela Fulton  
Director: Mr. Joseph Balchunas  
Principal: Ms. Marlen Veliz  
Bookkeeper: Lysa Robb - Business Support Center

CASH AND INVESTMENT SUMMARY

|                                     | <u>6/30/23</u>                 |
|-------------------------------------|--------------------------------|
| Cash Account:                       |                                |
| Checking Account – Wells Fargo Bank | \$ 10,384.51                   |
| Investment :                        |                                |
| Treasurer’s Pool Account            | <u>\$ 15,000.00</u>            |
| <br>TOTAL                           | <br><u><u>\$ 25,384.51</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 Mirror Lake 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

**MIRROR LAKE ELEMENTARY SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2022- 2023**

| <b>FUND</b>   | <b>BEGINNING<br/>BALANCES</b> | <b>DEBIT<br/>( FUND - )</b> | <b>CREDIT<br/>( FUND + )</b> | <b>TRANSFERS<br/>OUT</b>   | <b>TRANSFERS<br/>IN</b>    | <b>ENDING<br/>BALANCES</b> |
|---------------|-------------------------------|-----------------------------|------------------------------|----------------------------|----------------------------|----------------------------|
| Athletics     | \$ -                          | \$ -                        | \$ -                         | \$ -                       | \$ -                       | \$ -                       |
| Music         | -                             |                             |                              |                            |                            | -                          |
| Classes       | 449.77                        | 12,706.84                   | 13,189.00                    | 1,577.65                   | 1,729.82                   | 1,084.10                   |
| Clubs         | 2,330.94                      | 4,143.11                    | 4,369.62                     | 21.52                      | 128.52                     | 2,664.45                   |
| Departments   | 3,564.96                      | -                           | -                            |                            | 846.42                     | 4,411.38                   |
| Trusts        | 11,165.39                     | 62,143.94                   | 60,408.74                    | 22,309.01                  | 19,232.72                  | 6,353.90                   |
| General       | <u>8,711.29</u>               | <u>590.08</u>               | <u>778.77</u>                | <u>3,127.37</u>            | <u>5,098.07</u>            | <u>10,870.68</u>           |
| <b>TOTALS</b> | <u><u>\$ 26,222.35</u></u>    | <u><u>\$ 79,583.97</u></u>  | <u><u>\$ 78,746.13</u></u>   | <u><u>\$ 27,035.55</u></u> | <u><u>\$ 27,035.55</u></u> | <u><u>\$ 25,384.51</u></u> |

**Monarch High School**  
**2023**

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

PROFILE OF THE SCHOOL

Address: 5050 Wiles Road, Coconut Creek, Florida 33073

Region: North

Regional Supt.: Dr. Jermaine Fleming

Director: Todd LaPace

Principal: James Cecil

Bookkeepers: Edward Latour (August 2023 to Current)  
Brenda Martorana (July 2023 to Current-Trainer)  
Rhonda Tribbey – Business Support Center (November 2022-June 2023)  
Michelle Walker – Business Support Center (July 2022-October 2022)

CASH AND INVESTMENT SUMMARY

|                                     | <u>6/30/23</u>       |
|-------------------------------------|----------------------|
| Cash Account:                       |                      |
| Checking Account – Wells Fargo Bank | \$ 288,678.77        |
| TOTAL                               | <u>\$ 288,678.77</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 statement of Monarch 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

**MONARCH HIGH SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2022-2023**

| <b>FUND</b>   | <b>BEGINNING<br/>BALANCES</b> | <b>CREDIT<br/>( FUND + )</b> | <b>DEBIT<br/>( FUND - )</b> | <b>TRANSFERS<br/>IN</b>     | <b>TRANSFERS<br/>OUT</b>    | <b>ENDING<br/>BALANCES</b>  |
|---------------|-------------------------------|------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| Athletics     | \$ 1,786.25                   | \$ 46,945.97                 | \$ 27,823.42                | \$ 284.81                   | \$ 17,333.39                | \$ 3,860.22                 |
| Music         | 5,500.61                      | 12,202.00                    | 10,925.15                   | 9,180.63                    | 8,249.88                    | 7,708.21                    |
| Classes       | 3,654.38                      | 98,778.78                    | 90,769.74                   | 14,886.72                   | 15,241.80                   | 11,308.34                   |
| Clubs         | 136,960.53                    | 204,403.16                   | 178,519.41                  | 89,273.35                   | 84,226.87                   | 167,890.76                  |
| Departments   | 23,659.70                     | 4,845.00                     | 6,924.25                    | 1,160.00                    | 902.02                      | 21,838.43                   |
| Trusts        | 33,711.53                     | 114,517.96                   | 106,814.22                  | 38,608.41                   | 41,301.27                   | 38,722.41                   |
| General       | <u>26,858.09</u>              | <u>310.10</u>                | <u>3,679.10</u>             | <u>20,995.31</u>            | <u>7,134.00</u>             | <u>37,350.40</u>            |
| <b>TOTALS</b> | <u><u>\$ 232,131.09</u></u>   | <u><u>\$ 482,002.97</u></u>  | <u><u>\$ 425,455.29</u></u> | <u><u>\$ 174,389.23</u></u> | <u><u>\$ 174,389.23</u></u> | <u><u>\$ 288,678.77</u></u> |

**North Lauderdale PK-8 School**  
**2023**

NORTH LAUDERDALE PK-8 SCHOOL  
AUDIT REPORT  
FOR 2022-23 FISCAL YEARS  
JULY 1, 2022 THROUGH JUNE 30, 2023

PROFILE OF THE SCHOOL

Address: 7500 Kimberly Boulevard, North Lauderdale, Florida 33068  
Region: North  
Regional Supt: Dr. Jermaine Fleming  
Director: Ricardo Santana  
Principal: Nichele Williams  
Bookkeeper: Cynthia Ruffin - Business Support Center

CASH AND INVESTMENT SUMMARY

6/30/23

Cash Account:

|                                     |              |
|-------------------------------------|--------------|
| Checking Account – Wells Fargo Bank | \$ 16,670.30 |
|-------------------------------------|--------------|

|       |                     |
|-------|---------------------|
| TOTAL | <u>\$ 16,670.30</u> |
|-------|---------------------|

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statement of North Lauderdale Pk-8 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

**NORTH LAUDERDALE PRE K - 8 SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2022- 2023**

| <b>FUND</b>   | <b>BEGINNING<br/>BALANCES</b> | <b>DEBIT<br/>( FUND - )</b> | <b>CREDIT<br/>( FUND + )</b> | <b>TRANSFERS<br/>OUT</b>   | <b>TRANSFERS<br/>IN</b>    | <b>ENDING<br/>BALANCES</b> |
|---------------|-------------------------------|-----------------------------|------------------------------|----------------------------|----------------------------|----------------------------|
| Athletics     | \$ -                          | \$ -                        | \$ -                         | \$ -                       | \$ -                       | \$ -                       |
| Music         | 550.00                        | -                           |                              |                            |                            | 550.00                     |
| Classes       | 2,736.72                      | 11,162.71                   | 12,309.00                    | 9,528.63                   | 7,441.93                   | 1,796.31                   |
| Clubs         | 1,177.23                      | 7,405.04                    | 9,501.24                     | 2,035.17                   | 2,293.30                   | 3,531.56                   |
| Departments   | 3,920.95                      | -                           | -                            | -                          | 425.28                     | 4,346.23                   |
| Trusts        | 3,568.88                      | 25,692.47                   | 22,002.05                    | 4,253.15                   | 7,516.22                   | 3,141.53                   |
| General       | <u>5,904.55</u>               | <u>15,330.00</u>            | <u>14,589.90</u>             | <u>3,022.59</u>            | <u>1,162.81</u>            | <u>3,304.67</u>            |
| <b>TOTALS</b> | <u><u>\$ 17,858.33</u></u>    | <u><u>\$ 59,590.22</u></u>  | <u><u>\$ 58,402.19</u></u>   | <u><u>\$ 18,839.54</u></u> | <u><u>\$ 18,839.54</u></u> | <u><u>\$ 16,670.30</u></u> |

Pioneer Middle School

2023

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

PROFILE OF THE SCHOOL

Address: 5350 SW 90<sup>TH</sup> Avenue, Cooper City, FL 33328

Region: South

Regional Supt.: Alan Strauss

Director: Thomas Correll

Principal: Robert Pappas

Bookkeeper: Veronica Garasa (July 2023 – Present)  
Maritza Millet – Business Support Center (Dec. 2021 – June 2023)

CASH AND INVESTMENT SUMMARY

|                                     | <u>6/30/23</u>              |
|-------------------------------------|-----------------------------|
| Cash Account:                       |                             |
| Checking Account – Wells Fargo Bank | \$ 80,087.80                |
| Investment:                         |                             |
| Treasury Pool                       | <u>\$ 45,000.00</u>         |
| TOTAL                               | <u><u>\$ 125,087.80</u></u> |

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statement of Pioneer 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

**PIONEER MIDDLE SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2022-2023**

| <b>FUND</b>   | <b>BEGINNING<br/>BALANCES</b> | <b>CREDIT<br/>( FUND + )</b> | <b>DEBIT<br/>( FUND - )</b> | <b>TRANSFERS<br/>IN</b>    | <b>TRANSFERS<br/>OUT</b>   | <b>ENDING<br/>BALANCES</b>  |
|---------------|-------------------------------|------------------------------|-----------------------------|----------------------------|----------------------------|-----------------------------|
| Athletics     | \$ 6,067.91                   | \$ 5,378.94                  | \$ 5,895.25                 | \$ -                       | \$ -                       | \$ 5,551.60                 |
| Music         | 3,422.57                      | 85,909.00                    | 83,399.39                   | 27,110.79                  | 28,915.31                  | 4,127.66                    |
| Classes       | 7,069.09                      | 251,319.50                   | 241,164.51                  | 13,353.96                  | 20,296.21                  | 10,281.83                   |
| Clubs         | 55,767.77                     | 48,293.41                    | 52,561.27                   | 16,724.78                  | 5,711.25                   | 62,513.44                   |
| Departments   | 18,269.74                     | 13,901.99                    | 10,864.00                   | 1,033.31                   | -                          | 22,341.04                   |
| Trusts        | 14,577.40                     | 26,603.18                    | 26,539.96                   | 8,955.29                   | 12,953.55                  | 10,642.36                   |
| General       | <u>7,191.78</u>               | <u>9,238.69</u>              | <u>7,498.79</u>             | <u>2,973.68</u>            | <u>2,275.49</u>            | <u>9,629.87</u>             |
| <b>TOTALS</b> | <u><u>\$ 112,366.26</u></u>   | <u><u>\$ 440,644.71</u></u>  | <u><u>\$ 427,923.17</u></u> | <u><u>\$ 70,151.81</u></u> | <u><u>\$ 70,151.81</u></u> | <u><u>\$ 125,087.80</u></u> |

Quiet Waters Elementary School

2023

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

PROFILE OF THE SCHOOL

Address: 4150 West Hillsboro Boulevard, Deerfield Beach, Florida 33442

Region: North

Regional Supt.: Dr. Jermaine Fleming

Director: Maria Perez

Principal: Geoffrey Henning

Bookkeepers: LaTavia Thompkins – Business Support Center (July 2023-Present)  
Pamela Hunter – Business Support Center (July 2022-June 2023)

CASH AND INVESTMENT SUMMARY

|                                     |                      |
|-------------------------------------|----------------------|
|                                     | <u>6/30/23</u>       |
| Cash Account:                       |                      |
| Checking Account – Wells Fargo Bank | \$ 91,573.78         |
| Investment:                         |                      |
| Treasurer’s Pool Account            | <u>10,000.00</u>     |
| TOTAL                               | <u>\$ 101,573.78</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 Quiet Waters 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

**QUIET WATERS ELEMENTARY SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2022-2023**

| <b>FUND</b>   | <b>BEGINNING<br/>BALANCES</b> | <b>CREDIT<br/>( FUND + )</b> | <b>DEBIT<br/>( FUND - )</b> | <b>TRANSFERS<br/>IN</b>     | <b>TRANSFERS<br/>OUT</b>    | <b>ENDING<br/>BALANCES</b>  |
|---------------|-------------------------------|------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| Classes       | \$ 3,118.54                   | \$ 46,687.50                 | \$ 24,755.45                | \$ 4,275.02                 | \$ 29,320.35                | \$ 2,005.26                 |
| Clubs         | 6,068.06                      | 5,885.00                     | 4,842.00                    | 5,774.32                    | 5,698.82                    | 7,186.56                    |
| Departments   | 2,242.27                      | -                            | -                           | 1,824.24                    | 147.12                      | 3,919.39                    |
| Trusts        | 55,101.60                     | 524,179.71                   | 566,952.74                  | 167,021.72                  | 139,776.99                  | 39,573.30                   |
| General       | <u>45,928.25</u>              | <u>7,350.45</u>              | <u>437.41</u>               | <u>10,585.03</u>            | <u>14,537.05</u>            | <u>48,889.27</u>            |
| <b>TOTALS</b> | <u><u>\$ 112,458.72</u></u>   | <u><u>\$ 584,102.66</u></u>  | <u><u>\$ 596,987.60</u></u> | <u><u>\$ 189,480.33</u></u> | <u><u>\$ 189,480.33</u></u> | <u><u>\$ 101,573.78</u></u> |

Rock Island Elementary School

2023

ROCK ISLAND ELEMENTARY SCHOOL  
AUDIT REPORT  
JULY 1, 2022 THROUGH JUNE 30, 2023

PROFILE OF THE SCHOOL

Address: 2350 NW 19 Street, Fort Lauderdale, Florida 33311

Region: Central

Regional Supt: Dr. Angela Fulton

Director: Dr. Ducarmel Augustin

Principal: Ms. Cormic Priester

Bookkeepers: Michael Borrelli – Business Support Center

CASH AND INVESTMENT SUMMARY

6/30/23

Cash Account:

|                                     |    |           |
|-------------------------------------|----|-----------|
| Checking Account – Wells Fargo Bank | \$ | 13,745.43 |
|-------------------------------------|----|-----------|

|       |    |                  |
|-------|----|------------------|
| TOTAL | \$ | <u>13,745.43</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 Rock Island 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

**ROCK ISLAND ELEMENTARY SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2022- 2023**

| <b>FUND</b>   | <b>BEGINNING<br/>BALANCES</b> | <b>DEBIT<br/>( FUND - )</b> | <b>CREDIT<br/>( FUND + )</b> | <b>TRANSFERS<br/>OUT</b>  | <b>TRANSFERS<br/>IN</b>   | <b>ENDING<br/>BALANCES</b> |
|---------------|-------------------------------|-----------------------------|------------------------------|---------------------------|---------------------------|----------------------------|
| Athletics     | \$ -                          | \$ -                        | \$ -                         | \$ -                      | \$ -                      | \$ -                       |
| Music         | -                             |                             |                              |                           |                           | -                          |
| Classes       | 2,088.44                      | 11,040.20                   | 11,217.00                    | 2,173.27                  | 930.36                    | 1,022.33                   |
| Clubs         | 1,861.06                      | 1,418.03                    | 725.00                       |                           | 171.99                    | 1,340.02                   |
| Departments   | 4,417.02                      | 4,567.65                    | 3,802.74                     | 12.47                     | 12.47                     | 3,652.11                   |
| Trusts        | 4,601.29                      | 18,482.66                   | 19,032.11                    | 6,520.99                  | 7,103.45                  | 5,733.20                   |
| General       | <u>2,324.87</u>               | <u>1,670.13</u>             | <u>854.57</u>                | <u>350.00</u>             | <u>838.46</u>             | <u>1,997.77</u>            |
| <b>TOTALS</b> | <u><u>\$ 15,292.68</u></u>    | <u><u>\$ 37,178.67</u></u>  | <u><u>\$ 35,631.42</u></u>   | <u><u>\$ 9,056.73</u></u> | <u><u>\$ 9,056.73</u></u> | <u><u>\$ 13,745.43</u></u> |

**Sawgrass Elementary School**

**2023**

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

PROFILE OF THE SCHOOL

Address: 12655 NW 8<sup>th</sup> Street, Sunrise, Florida 33325

Office: Central

Regional Supt.: Dr. Angela R. Fulton

Director: Joseph Balchunas

Principals: Stephen DeCotis

Bookkeeper: Alicia Murnane (February 2023-Present)  
Michelle Velasco (December 2022-January 2023)

CASH AND INVESTMENT SUMMARY

|                                     |                     |
|-------------------------------------|---------------------|
|                                     | <u>6/30/23</u>      |
| Cash Account:                       |                     |
| Checking Account – Wells Fargo Bank | \$142,390.16        |
| Cash Account:                       |                     |
| Treasurer's Pool Account            | <u>13,000.00</u>    |
| TOTAL                               | <u>\$155,390.16</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 statements Sawgrass 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

**SAWGRASS ELEMENTARY SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2022-2023**

| <b>FUND</b>   | <b>BEGINNING<br/>BALANCES</b> | <b>DEBIT<br/>( FUND - )</b> | <b>CREDIT<br/>( FUND + )</b> | <b>TRANSFERS<br/>OUT</b>   | <b>TRANSFERS<br/>IN</b>    | <b>ENDING<br/>BALANCES</b>  |
|---------------|-------------------------------|-----------------------------|------------------------------|----------------------------|----------------------------|-----------------------------|
| Athletics     | -                             | -                           | -                            | -                          | -                          | -                           |
| Music         | 42.00                         | -                           | -                            | -                          | -                          | 42.00                       |
| Classes       | 55.05                         | 23,773.62                   | 25,399.00                    | 4,026.55                   | 3,049.12                   | 703.00                      |
| Clubs         | 1,262.41                      | 382.80                      | 1,743.00                     | 1,333.40                   | 176.92                     | 1,466.13                    |
| Departments   | 8,489.41                      | -                           | 200.00                       | 139.37                     | 1,532.11                   | 10,082.15                   |
| Trusts        | 47,993.48                     | 301,092.61                  | 373,084.15                   | 35,050.70                  | 34,979.81                  | 119,914.13                  |
| General       | <u>14,716.91</u>              | <u>158.43</u>               | <u>7,812.21</u>              | <u>1,150.00</u>            | <u>1,962.06</u>            | <u>23,182.75</u>            |
| <b>TOTALS</b> | <u><u>\$ 72,559.26</u></u>    | <u><u>\$ 325,407.46</u></u> | <u><u>\$ 408,238.36</u></u>  | <u><u>\$ 41,700.02</u></u> | <u><u>\$ 41,700.02</u></u> | <u><u>\$ 155,390.16</u></u> |

South Plantation High School

2023

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

PROFILE OF THE SCHOOL

Address: 1300 Paladin Way, Plantation, Florida 33317  
Region: Central  
Regional Supt.: Dr. Angela Fulton  
Director: Haleh Darbar  
Principal: Christine Henschel  
Bookkeepers: Rhonda Tribbey – Business Support Center (July 2023-Current)  
Lisa Mitrani – Business Support Center (February 2023-June 2023)  
Sabrina McGinley– Business Support Center (July 2022-January 2023)

CASH AND INVESTMENT SUMMARY

|                                     | <u>6/30/23</u>              |
|-------------------------------------|-----------------------------|
| Cash Account:                       |                             |
| Checking Account – Wells Fargo Bank | \$ 175,057.81               |
| Investment:                         |                             |
| Treasurer’s Pool Account            | <u>155,000.00</u>           |
| <b>TOTAL</b>                        | <b><u>\$ 330,057.81</u></b> |

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 South Plantation 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

**SOUTH PLANTATION HIGH SCHOOL**

**STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)**

**2022-2023**

| <b>FUND</b>   | <b>BEGINNING<br/>BALANCES</b> | <b>CREDIT<br/>( FUND + )</b> | <b>DEBIT<br/>( FUND - )</b> | <b>TRANSFERS<br/>IN</b>     | <b>TRANSFERS<br/>OUT</b>    | <b>ENDING<br/>BALANCES</b>  |
|---------------|-------------------------------|------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| Athletics     | \$ 8,564.51                   | \$ 60,731.01                 | \$ 54,437.36                | \$ 15,521.27                | \$ 23,889.11                | \$ 6,490.32                 |
| Music         | 4,159.04                      | 31,905.11                    | 31,276.39                   | 7,548.58                    | 7,424.28                    | 4,912.06                    |
| Classes       | 27,427.55                     | 135,625.14                   | 131,727.72                  | 21,231.44                   | 31,713.77                   | 20,842.64                   |
| Clubs         | 153,391.93                    | 291,055.38                   | 258,238.04                  | 152,293.11                  | 172,688.52                  | 166,103.35                  |
| Departments   | 13,497.20                     | 52,026.66                    | 52,498.05                   | 14,272.12                   | 6,121.56                    | 21,176.37                   |
| Trusts        | 81,248.54                     | 65,521.92                    | 86,036.12                   | 88,398.13                   | 56,101.28                   | 93,031.19                   |
| General       | <u>15,361.07</u>              | <u>11,013.83</u>             | <u>7,546.89</u>             | <u>15,563.77</u>            | <u>16,889.90</u>            | <u>17,501.88</u>            |
| <b>TOTALS</b> | <u><u>\$ 303,649.84</u></u>   | <u><u>\$ 647,879.05</u></u>  | <u><u>\$ 621,760.57</u></u> | <u><u>\$ 314,828.42</u></u> | <u><u>\$ 314,828.42</u></u> | <u><u>\$ 330,057.81</u></u> |

## Section III:

### Appendices

**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 3320, 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 |
| Charles W. Flanagan High School | 2/29/2024                          | South           | BSC                       | Disbursements, Vending  | Policy 3320, I-305                                     |
| Cooper City High School         | 2/29/2024                          | South           | Non-BSC                   | Non-remittance of Child Care Funds  | BPB C-100  |
| Coral Springs High School       | 2/29/2024                          | North           | BSC                       | Vending, Parking Decals, Travel Reimbursement   | Policies 3320, 3400, BPB A-435, I-315, I-402           |
| Cypress Bay High School         | 2/29/2024                          | South           | BSC                       | Disbursements, Use of Student Activity Funds  | Policy 3320, I-101, I-305, I-402                       |
| Marjory Stoneman Douglas High   | 2/29/2024                          | North           | Non-BSC                   | Yearbook - Travel Reimbursements, Disbursements   | Policies 3320, 3400 & 3401, BPB A-435, I-315, I-405    |
| Miramar High School             | 2/29/2024                          | South           | BSC                       | Vending, Fundraiser Documentation   | Policy 3320, I-402                                     |
| South Broward High School       | 2/29/2024                          | South           | BSC                       | Non-remittance of Child Care Funds, Fundraising, Missing MCE                                      | BPB C-100, I-302, I-313, I-402, I-404                  |
| West Broward High School        | 2/29/2024                          | South           | BSC                       | Non-remittance of Child Care Funds, Parking Decals  | BPB C-100, I-402                                       |

**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                            |
| 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                            |

**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> |
|----|--------------------------------------|------------------------------------|-----------------|----------------------------|----------------------------|---------------------------------|----------------------------|---------------------------------|----------------------------|---------------------------------|----------------------------|---------------------------------|----------------------------|---------------------------------|----------------------------|---------------------------------|
| 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                            |
| 75 | Blanche Ely High School              | 2/29/2024                          | North           | 267,651.24                 | Non-BSC                    | Exception                       | BSC                        | Exception                       | BSC                        | Exception                       | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            |
| 76 | Charles Drew Elementary School       | 2/29/2024                          | North           | 15,690.12                  | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | BSC                        | Exception                       | BSC                        | None                            |
| 77 | Charles W. Flanagan High School      | 2/29/2024                          | South           | 440,463.01                 | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | Exception                       |
| 78 | Cooper City High School              | 2/29/2024                          | South           | 355,779.04                 | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | Exception                       |
| 79 | Coral Springs High School            | 2/29/2024                          | North           | 228,422.72                 | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | Exception                       |
| 80 | Cypress Bay High School              | 2/29/2024                          | South           | 819,259.77                 | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | BSC                        | Exception                       |
| 81 | Harbordale Elementary School         | 2/29/2024                          | Central         | 12,867.48                  | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | BSC                        | None                            | BSC                        | None                            |
| 82 | Horizon Elementary School            | 2/29/2024                          | Central         | 32,273.05                  | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            |
| 83 | Marjory Stoneman Douglas High School | 2/29/2024                          | North           | 1,044,464.26               | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | Exception                       |
| 84 | Millennium 6-12 Collegiate Academy   | 2/29/2024                          | North           | 106,252.99                 | BSC                        | Exception                       | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            |
| 85 | Miramar High School                  | 2/29/2024                          | South           | 221,108.57                 | BSC                        | None                            | BSC                        | None                            | BSC                        | Exception                       | BSC                        | None                            | BSC                        | None                            | BSC                        | Exception                       |
| 86 | Mirror Lake Elementary School        | 2/29/2024                          | Central         | 25,384.51                  | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            |
| 87 | Monarch High School                  | 2/29/2024                          | North           | 288,678.77                 | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            |
| 88 | North Lauderdale PK-8 School         | 2/29/2024                          | North           | 16,670.30                  | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            |
| 89 | Pioneer Middle School                | 2/29/2024                          | South           | 125,087.80                 | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            |
| 90 | Quiet Waters Elementary School       | 2/29/2024                          | North           | 101,573.78                 | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            |
| 91 | Rock Island Elementary School        | 2/29/2024                          | Central         | 13,745.43                  | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            |
| 92 | Sawgrass Elementary School           | 2/29/2024                          | Central         | 155,390.16                 | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            |
| 93 | South Broward High School            | 2/29/2024                          | South           | 448,316.89                 | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC & BSC              | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | Exception                       |
| 94 | South Plantation High School         | 2/29/2024                          | Central         | 330,057.81                 | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | BSC                        | None                            |
| 95 | West Broward High School             | 2/29/2024                          | South           | 485,872.95                 | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | Exception                       |

Total Internal Funds Balance Completed

11,911,815.98

## 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 2023 totaled \$7.8M.

The total year-end balance of Broward's non-Charter schools' Internal Funds (including the Technical Colleges and Community Schools) was \$22.1M in June 2022 and \$22.9M in June 2023. During fiscal year 2023, the combined total of inflows was \$78.9M, and the combined total of outflows was \$78.09M.

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](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>

# BUSINESS PRACTICE BULLETIN

The School Board of Broward County, Florida

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DATE: June 1, 2016

**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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Workforce Education Information Management  
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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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**A-421, Dated 9/2/08**

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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:

| <b>Fee Category/<br/>Account Description</b> | <b>Functional Area</b> | <b>Funded<br/>Program</b> |
|--|------------------------|---------------------------|
| Fee Support                                  | 5952640230000000       | N/A                       |
| Fee Support (Registr)                        | 9105640230000000       | N/A                       |
| GED Testing                                  | 9107000000000000       | OB097810<br>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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## **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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**A-421, Dated 9/2/08**

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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 10<sup>th</sup> 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 15<sup>th</sup> 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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**A-421, Dated 9/2/08**

**Issued By:**  
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# BUSINESS PRACTICE BULLETIN

The School Board of Broward County, Florida

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## 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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## **SUBJECT: TRAVEL REIMBURSEMENT PROCEDURE**

### **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.

Supersedes:  
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## **SUBJECT: TRAVEL REIMBURSEMENT PROCEDURE**

### *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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## **SUBJECT: TRAVEL REIMBURSEMENT PROCEDURE**

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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# BUSINESS PRACTICE BULLETIN

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DATE: November 08, 2019

## **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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## **SUBJECT: TRAVEL REIMBURSEMENT PROCEDURE**

### **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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## **SUBJECT: TRAVEL REIMBURSEMENT PROCEDURE**

### **H. TRAVEL FORMS**

#### **2. TRAVEL VOUCHER** (Exhibit 2) (continued)

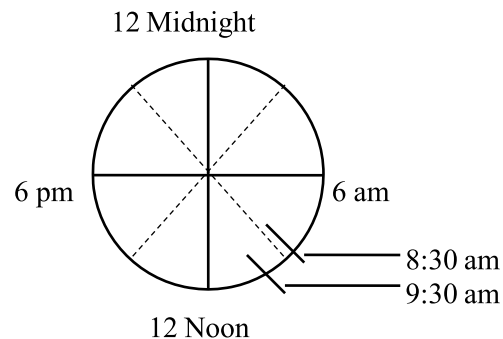
- f. The traveler may elect to claim per diem rather than actual expenses for meals and lodging. This rate is set by the IRS on an annual basis and is updated by the Treasurer's Office annually via memorandum.

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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## **SUBJECT: TRAVEL REIMBURSEMENT PROCEDURE**

### **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**

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### ***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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|----------------------------------|--|

# BUSINESS PRACTICE BULLETIN

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## **SUBJECT: TRAVEL REIMBURSEMENT PROCEDURE**

### *J. GLOSSARY OF TERMS*

|                                 |  |
|---------------------------------|--|
| <b><u>Travel Expense(s)</u></b> | The usual ordinary and incidental expenditures necessarily incurred by a traveler.   |
| <b><u>Travel Day</u></b>        | 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. |
| <b><u>Travel Period</u></b>     | The period of time between the time of departure and time of return.   |
| <b><u>Common Carrier</u></b>    | Train, bus, commercial airline (operating scheduled flights), or rental car.   |
| <b><u>Airfare</u></b>           | The lowest price airline ticket that can be purchased including, but not limited to, purchasing prepaid non-refundable tickets.  |
| <b><u>Payment Rates</u></b>     | Reimbursement for per diem and travel expenses shall be paid at rates established in accordance with School Board Policy.  |
| <b><u>Approval</u></b>          | 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.)**

|   |                       |
|---|-----------------------|
| <b>TRANSPORTATION:</b>  |                       |
| 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  |                       |
| <b>OR</b>   |                       |
| HOTEL: \$ _____ per day x _____ days requested  |                       |
| MEALS: *Current rate as published in the annual memorandum from the Treasurer's Office*         |                       |
| MISCELLANEOUS:  |                       |
| Registration: _____   |                       |
| 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

VENDOR  
NUMBER

The School Board of Broward County, Florida

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<br>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) ..... (input total advance - cell already formulated to reflect negative amount)

LESS TRAVEL ADVANCES:

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 &amp; 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)<br>Class-Obj-0's | Bus Area (4) | Cost Center (10)<br>BA+TL+O | Fund (4) | Internal Order (12) | WBS Element (14) | Grant (14) | Functional Area (16)<br>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



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.

**SCHOOL/DEPARTMENT**\_\_\_\_\_ **LOC. NO.**\_\_\_\_\_

**I. ITINERARY:**

| Travel<br>Dates | Departure<br>Time | Arrival<br>Time | Destination<br>From/To |
|-----------------|-------------------|-----------------|------------------------|
|                 |                   |                 |                        |
|                 |                   |                 |                        |
|                 |                   |                 |                        |
|                 |                   |                 |                        |

BREAKFAST \_\_\_\_\_ @ \* \_\_\_\_\_ = \$ \_\_\_\_\_

LUNCH \_\_\_\_\_ @ \* \_\_\_\_\_ = \$ \_\_\_\_\_

DINNER \_\_\_\_\_ @ \* \_\_\_\_\_ = \$ \_\_\_\_\_

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

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

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

| G/L Account (8)<br>Class+Obj+0's | Bus<br>Area (4) | Cost Center<br>(10)<br>BA+T+L+0 | Fund<br>(4) | Internal<br>Order | WBS Element<br>Capital Use | Grant<br>(14) | Functional Area (16)<br>Function + Activity<br>+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 _____<br>Head   | Principal/Department _____<br>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<br>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<br><input type="checkbox"/> Limited liability company. Enter the tax classification (D=disregarded entity, C=corporation, P=partnership) ♦ .....<br><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.

|                  |                            |        |
|------------------|----------------------------|--------|
| <b>Sign Here</b> | Signature of U.S. person ♦ | Date ♦ |
|------------------|----------------------------|--------|

## 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 <sup>2</sup>  |

<sup>1</sup> See Form 1099-MISC, Miscellaneous Income, and its instructions.

<sup>2</sup> 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](http://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](http://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](http://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 <sup>2</sup>   |
| 4. a. The usual revocable savings trust (grantor is also trustee)   | The grantor-trustee <sup>1</sup>   |
| b. So-called trust account that is not a legal or valid trust under state law   | The actual owner <sup>1</sup>  |
| 5. Sole proprietorship or disregarded entity owned by an individual   | The owner <sup>3</sup>   |
| 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 <sup>4</sup>  |
| 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  |

<sup>1</sup> 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.

<sup>2</sup> Circle the minor's name and furnish the minor's SSN.

<sup>3</sup> 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.

<sup>4</sup> 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](mailto: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](mailto:spam@uce.gov) or contact them at [www.consumer.gov/idtheft](http://www.consumer.gov/idtheft) or 1-877-IDTHEFT(438-4338).

Visit the IRS website at [www.irs.gov](http://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

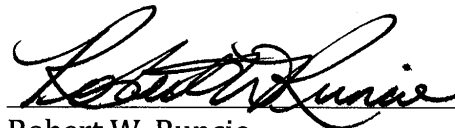
FROM: Dr. Leontine J. Butler, Executive Director  
Early Childhood Education Department

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**

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## 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 – 3<sup>rd</sup> 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

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- 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

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(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](http://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.

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- 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.

**Supersedes: N/A**

**Issued By:**  
**Early Childhood Education Department**

**SCHOOL BOARD OF BROWARD COUNTY, FL  
INTERNAL FUNDS ACCOUNTING**

**STANDARD PRACTICE BULLETIN**

**I-101  
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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.

**SCHOOL BOARD OF BROWARD COUNTY, FL.**  
**INTERNAL FUNDS ACCOUNTING**

**STANDARD PRACTICE BULLETIN**  
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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.

# **STANDARD PRACTICE BULLETIN**

The School Board of Broward County, Florida

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.**

# STANDARD PRACTICE BULLETIN

The School Board of Broward County, Florida

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## **SUBJECT: CASH COLLECTIONS**

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### **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.

# STANDARD PRACTICE BULLETIN

The School Board of Broward County, Florida

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## SUBJECT: CASH COLLECTIONS

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### 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

# STANDARD PRACTICE BULLETIN

The School Board of Broward County, Florida

BULLETIN NO.: **I-302**

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## **SUBJECT: CASH COLLECTIONS**

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### **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**

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### **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.

# **STANDARD PRACTICE BULLETIN**

The School Board of Broward County, Florida

BULLETIN NO.: **I-302**

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## **SUBJECT: CASH COLLECTIONS**

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### **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.

# **STANDARD PRACTICE BULLETIN**

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## **SUBJECT: CASH COLLECTIONS**

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### **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.

# STANDARD PRACTICE BULLETIN

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## **SUBJECT: CASH COLLECTIONS**

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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.

# STANDARD PRACTICE BULLETIN

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## **SUBJECT: CASH COLLECTIONS**

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### **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.

# **STANDARD PRACTICE BULLETIN**

The School Board of Broward County, Florida

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## **SUBJECT: CASH COLLECTIONS**

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### **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

The School Board of Broward County, Florida

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## **SUBJECT: DEPOSIT OF COLLECTIONS**

### **DEPOSIT OF COLLECTIONS**

#### TOPICS IN BULLETIN:

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

#### **I. GENERAL INFORMATION**

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

#### **II. DEPOSIT PROCEDURES**

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

# STANDARD PRACTICE BULLETIN

The School Board of Broward County, Florida

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## SUBJECT: DEPOSIT OF COLLECTIONS

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### 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"><li>1. Vendor Invoice (original, fax or online invoice)</li><li>2. Original Receipt</li></ul> |
|---|

**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.

**SCHOOL BOARD OF BROWARD COUNTY, FL**  
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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**

**SCHOOL BOARD OF BROWARD COUNTY, FL**  
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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

# **STANDARD PRACTICE BULLETIN**

The School Board of Broward County, Florida

BULLETIN NO.: I-311

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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**

# **STANDARD PRACTICE BULLETIN**

The School Board of Broward County, Florida

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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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| <b>Issued By:</b><br><b>Internal Accounts Department</b> |
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## STANDARD PRACTICE BULLETIN

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### SUBJECT: DONATIONS

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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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| Issued By:<br>Internal Accounts Department |
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**SCHOOL BOARD OF BROWARD COUNTY, FL**  
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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.

**SCHOOL BOARD OF BROWARD COUNTY, FL**  
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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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**STUDENT PUBLICATIONS  
YEARBOOKS, MEMORY BOOKS AND NEWSPAPERS**

**TOPICS IN BULLETIN:**

- I. GENERAL INFORMATION
- II. SCHOOL NEWSPAPERS
- III. YEARBOOKS AND MEMORY BOOKS
- IV. ITEMS TO BE RETAINED FOR AUDIT

**EXHIBITS REFERENCED:**

- 1. Advertising (Newspaper/Yearbook) Contract
- 2. Record of (Newspaper/Yearbook) Advertisements Sold
- 3. Financial (Newspaper/Yearbook) Report
- 4. Yearbook Master Receipt List
- 5. Yearbook Distribution Report
- 6. Yearbook Complimentary Copy Receipt Form

**I. GENERAL INFORMATION**

School Board Policy 6207 states "School Publications are considered important supplements to the educational program of the schools." In the Rules section of the policy, it further states "The entire contents of every school publication must be reviewed and approved by the Principal before going to press." In addition, Policy 6207 requires approval of publications be based on:

- A. The clearly defined relationship between the publication and the purpose of the school.
- B. The ability of the publication to support itself.
- C. The review of commercial establishments advertising in school publications. If their primary source of revenue is the sale of tobacco and/or intoxicants, they shall not be permitted to advertise in school publications.
- D. The Principal shall have the final authority concerning which publications shall be allowed to solicit advertising and from whom they may solicit.

**II. SCHOOL NEWSPAPERS**

The school newspaper is not intended to be a money raising activity; rather it is an instructional related activity of English/Journalism classes and a school news media.

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**II. SCHOOL NEWSPAPERS (Continued)**

The associated revenue (sales, advertising) is an attempt to aid this activity to support itself. **THIS DOES NOT PRECLUDE THE PARTIAL OR FULL SUBSIDIZING OF NEWSPAPERS FROM BUDGET FUNDS WHEN AVAILABLE, HOWEVER, THE BUDGET MUST BE REIMBURSED WITH ANY REVENUES PRODUCED.**

**A. REQUIREMENTS**

1. An outside printing vendor or the SBBC Printing Services may be used to print the newspaper.
2. An advertising contract (EXHIBIT 1) for each advertisement appearing in the newspaper edition is to be completed and retained for audit.

Additionally, a **RECORD OF ADVERTISEMENTS SOLD** (EXHIBIT 2) **MUST** be completed for each newspaper issue. **The RECORD OF ADVERTISEMENTS SOLD** will summarize the advertising contracts.

3. A financial report (EXHIBIT 3) **MUST** be prepared for each edition of the newspaper printed. **IF** the newspaper is given away, the selling price will be zero.

**B. RECORDS TO BE RETAINED FOR AUDIT**

**PER ISSUE RETAIN:**

1. Advertising Contract(s)
2. Record of Advertisements Sold Form(s)
3. One (1) copy of each newspaper issue
4. Advertisement Prices
5. Senior Will selling price

**III. YEARBOOKS AND MEMORY BOOKS**

**ALL YEARBOOK** procedures specified herein **WILL** apply to **MEMORY BOOKS**. The publishing of yearbooks is a student activity financed by yearbook revenues (student purchases, advertising, fundraising, etc.). The production is

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**III. YEARBOOKS AND MEMORY BOOKS (Continued)**

usually an English or Journalism class related activity, with a teacher from these areas designated as the faculty advisor. As a student activity, the yearbook is governed by all of the regular policies and regulations related to internal funds activities.

**A. VENDOR SELECTION**

School Board Policy 3320, Purchasing Policies, specifies the procedures for vendor selection.

1. The Purchasing Department will solicit and evaluate the RFPs from vendors and establish a pool of qualified companies. Award and ordering information will be provided for each of the companies in the pool.
2. The school principal may choose any vendor from the recommended pool. The principal may choose to have any or all qualified companies visit the school to show samples of the awarded items.
3. A "Confirmation of Services" letter will be completed by the principal and sent to the company chosen each school year. A sample of the letter is attached to the RFP.
4. Schools will not be required to provide any information regarding their choice to the Purchasing Department.
5. Each RFP will be valid for five years with an additional five-year renewal period.

**B. PRICING**

Student purchases of the yearbook/memory book are to be entirely optional and the selling price to the student **MUST** be as near the average net cost as possible.

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**III. YEARBOOKS AND MEMORY BOOKS (Continued)**

1. A major factor in pricing and commitment to purchase is the number of books to be ordered.
2. Orders may be adjusted within the deadline limitations at an additional expense. Therefore, it is advisable to specify the basic number of copies and increase the order later if necessary.
3. Anticipated income from Advertising and Yearbook Sales should influence the number of books ordered.
4. A second factor in pricing is the number of pages in the book which may be adjusted at an additional expense.

**C. REVENUES**

1. Use a BC-40P Departmental Receipt Book for all yearbook collections, with a separate book to be used for each activity (i.e. yearbook sales to students; advertising collections; etc.).
2. A Yearbook Advertising contract must be completed for each advertisement in the published yearbook to document the ad sale.
3. It is strongly advised the Yearbook Advisor on a monthly basis request a Yearbook Fund Account general ledger in order to reconcile yearbook revenues and expenses between the School Bookkeeper's records and the Yearbook Advisor's records.

**D. PAYMENT FOR YEARBOOK PRINTING**

1. In accordance with the standard provisions of the yearbook printing RFP, the invoice from the publisher should not contain any charges which are not specified in the accepted RFP.
2. It is the responsibility of the Yearbook Advisor to make certain all invoice charges are in accordance with the RFP before approving invoices for payment.

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**III. YEARBOOKS AND MEMORY BOOKS (Continued)**

**E. YEARBOOK RECORDS**

1. **RECORD OF ADVERTISEMENTS SOLD** (EXHIBIT 2) will assist the Yearbook Advisor in tracking all advertisements sold.
2. **YEARBOOK MASTER RECEIPT LIST** (EXHIBIT 4) will assist the Yearbook Advisor with tracking yearbook sales to students and the distribution of the yearbooks.
3. **YEARBOOK DISTRIBUTION REPORT** (EXHIBIT 5) will assist the Yearbook Advisor in summarizing ALL yearbook distributions.

The **YEARBOOK DISTRIBUTION REPORT** **MUST** indicate:

- a. The School's name
- b. School Year Date
- c. Number of Books Ordered
- d. Number of Books overrun
- e. **TOTAL** number of books delivered  
  
Books delivered must be documented by:  
(1) Physical Inventory Verification  
(2) Vendor Invoice
- f. Number of Books Sold (should agree with **YEARBOOK MASTER RECEIPT LIST**)
- g. **COMPLIMENTARY COPIES ISSUED**  
  
(1) Complimentary Copies of the yearbook issued **MUST** be accounted for with a legibly printed name and signature of recipient on a **COMPLIMENTARY COPY RECEIPT FORM** (EXHIBIT 6).

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**III. YEARBOOKS AND MEMORY BOOKS (Continued)**

- (2) Signed verification of number of books used for competitions or credit shown on final invoice.
  - (3) Signed verification from vendor IF books returned
- h. Written explanation for unaccounted Yearbooks.

**IV. ITEMS TO BE RETAINED FOR AUDIT**

- A.** Copy of the RFP.
- B.** Copy of the Confirmation of Services letter.
- C.** Record of Advertisements Sold
- D.** Master Receipt List
- E.** Distribution Report
- F.** Complimentary Copy Receipt Form

SUBJECT: Administration/Accounting for BASCC  
and Summer Camp Program

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**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.

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**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  
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**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  
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**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.

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**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

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**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.

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**II. School Responsibilities (continued)**

**F. Fee Structure (All SBO programs)**

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

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

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

**All** SBO programs now accept the following forms of payment:

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

SUBJECT: Administration/Accounting for BASCC  
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**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.

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II. School Responsibilities (continued)

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

1. On site supervisor or payment designee

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

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

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

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

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

SUBJECT: Administration/Accounting for BASCC  
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**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.

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**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  
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**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  
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**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  
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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.

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**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

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**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.

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**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  
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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

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### 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**