

**INTERNAL FUNDS AUDIT REPORT**

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



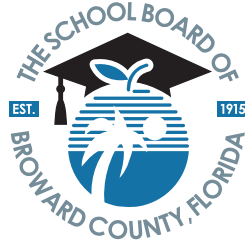
**To be presented to the:**

**Audit Committee on  
April 11, 2024**

**The School Board of Broward County, Florida on  
May 21, 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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**[browardschools.com](http://browardschools.com)**

**Office of the Chief Auditor**

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

Lori Alhadeff, Chair  
Debra Hixon, Vice Chair

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Daniel P. Foganholi  
Dr. Jeff Holness  
Sarah Leonardi  
Nora Rupert  
Dr. Allen Zeman

Dr. Peter B. Licata  
Superintendent of Schools

April 5, 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-two (22) schools pursuant to the Florida State Board of Education, Administrative Rule 6A-I.00 I and School Board Policy 1700. Each school's Principal is responsible for the preparation of the Statement of Changes in Fund Balances. Our responsibility is to express an opinion on these statements based on our audits.

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

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

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

Our audits indicated that seventeen (17) schools in this report complied with prescribed policies and procedures. The five (5) 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,

*/s/ Joris M. Jabouin*

Joris Jabouin, CPA  
Chief Auditor  
Office of the Chief Auditor

Audits Supervised and Reviewed by:

Joris Jabouin  
Ali Arcese  
Nakia Gouldbourne

Audits Performed by:

Elizabeth Gabay  
Cecilia Guerrero  
Raysa Lugo  
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 1700 and the Audit Plan for the 2023-2024 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 Committee Report Date</u>	<u>Region</u>	<u>FY 2023 Bookkeeper</u>	<u>Audit Exceptions</u>	<u>Standard Practice Bulletins</u>
Eagle Point Elementary	4/11/2024	South	BSC	Before and After School Care Non-approved vendor and non-collection of fees	Policy 3320 & SPB I-454
New Renaissance Middle School	4/11/2024	South	BSC	Missing Tickets	I-302, I-403
Tamarac Elementary School	4/11/2024	North	BSC	Missing Money Collection Envelopes	I-302
Westpine Middle School	4/11/2024	Central	BSC	Missing BC-40P Collections, Missing Money Collection Envelopes	I-101, I302
Wilton Manors Elementary School	4/11/2024	Central	BSC	Missing Money Collection Envelopes	I-302

Eagle Point Elementary School  
2023

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

PROFILE OF THE SCHOOL

Address: 100 Indian Trace, Weston, Florida 33326

Region: South

Regional Supt.: Alan Strauss

Director: Katie Policastro

Principal: Christine de Zayas

Bookkeepers: Zorimar Melendez-Business Support Center (Sept. 2022-Present)  
Sabrina McGinley-Business Support Center (July 2020-Aug. 2022)

CASH AND INVESTMENT SUMMARY

	<u>6/30/23</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$129,003.24
Investment:	
Treasurer's Pool Account	<u>30,000.00</u>
TOTAL	<u>\$ 159,003.24</u>

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



## AUDIT EXCEPTIONS

### **Before and After School Care**

During the FY2023 review of the Before and After School Childcare (BASCC) program, Account 6071- Afterschool Care – Full Fee/Discount Fee was noted that there were no fee collections or remittances to the District until March of 2023. After asking about the program's timeframe, the auditor was told the school had a BASCC program for the entire year. From August 2022 through February 2023, a private vendor provided childcare services. The audit department requested the required documentation per the Private Provider BASCC Operational Handbook, such as the Private Provider Registration Fee Remittance Form and Private Provider Monthly Remittance form, but neither the school nor the provider was able to provide the required forms. The vendor was also not able to provide any documentation pertaining to the registration of students or fees collected between August 2022 and February 2023. The private provider was an approved provider for summer and non-school day programs but was not an approved vendor for the BASCC programs per RFP 20-007. The private provider only paid facility rental fees of \$1,660 for August 2022 through February 2023. Per the approved RFP contract for the BASCC Private Provider Programs, the private provider is required to remit fifteen percent (15%) of collected fees plus applicable consumables monthly.

The vendor explained that in January 2023, they were notified that because they were not an approved vendor, they would have to cease program services in thirty days. As of March 2023, the school assumed the BASCC program in-house. Per documentation provided by the school, approximately 158 students were enrolled in the program. The total amount remitted to the District for the program from March through May was approximately \$95,584.

Based on the average of the three months of remitted fees for March 2023 through May 2023, the fees collected by the private provider between August 2022 through February 2023 would be approximately \$223,000, and the fifteen percent (15%) that the District did not collect due to non-compliance with RFP 20-007 is approximately \$33,450 and applicable consumables. A review of the accounts through March 12, 2024, indicates that the school continued to run its BASCC program in-house through December 2023 and has remitted \$136,253.14 in fees to the District.

The Office of the Chief Auditor (OCA) recommends the Business Support Center Director and Principal review the requirements of the Private Provider Operational Handbook, relevant approved RFP contracts, and Standard Practice Bulletins I-454 Administration/Accounting for BASCC and Summer Camp Program with the Budget Support Specialist and the school's staff, and implement procedures to ensure compliance with the District policies and approved vendor contracts.

In addition, the OCA recommends that the Regional Superintendent, Director, and the school's administration consult with the Office of the General Counsel for guidance regarding the vendor's required 15% due to the District for the Private Provider BASCC program that ran from August 2022 through February 2023.

### **Electronic Fees Transfers**

During the review of Account 6071 – After School Care – Full Fee/Discount Fee, it was noted that there were several transfers from the account into Account 6078 – Electronic Transaction

Fees. The amounts reflected, which are debited from Account 6071 and credited to Account 6078, are usually approximately 4% of the online payments received. However, it was noted that the initial transaction is then reversed, and the fees are then credited back to Account 6071. In discussions with bookkeepers regarding this practice, they are trained to do this to account for the 4% transaction fees charged by the online payment processor. However, the amount deposited in the bank account is the net proceeds, so the school reflecting this amount in their books overstates the amounts debited and credited to the account. Both accounts had a zero balance at the end of the school year and therefore do not affect the total reported as it relates to their ending balance.

The auditors have been notified by the bookkeepers that the electronic fee transfer transactions have been implemented since 2015 and initially was created to allow registration fees to offset the cost of the payment processing fees. Consequently, due to the rise in payment processing fees, which also reduce registration payments paid online, registration fees collected are no longer sufficient to offset the total processing fees. In the case of this school, the fact that the school collected no registration fees from the private provider, there were no fees to offset the cost of the payment processing fees; therefore, the electronic fee transfers were not warranted and made reconciliation of net fees received to remittances to the District difficult.

The OCA recommends that the Business Support Center Director review the book transactions related to the electronic fees/payment processing fees incurred for VPK, BASCC, and any other fee-based services that require remittance to the District for proper reflection in the relevant accounts.

**EAGLE POINT ELEMENTARY SCHOOL**

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

**2022-2023**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>DEBIT ( FUND - )</b>	<b>CREDIT ( FUND + )</b>	<b>TRANSFERS OUT</b>	<b>TRANSFERS IN</b>	<b>ENDING BALANCES</b>
Music	210.10	2,853.53	7,045.00	177.30	29.80	4,254.07
Classes	5,011.33	123,190.85	148,325.50	33,147.55	12,829.00	9,827.43
Clubs	2,314.50	4,375.87	6,874.90	4.15	43.62	4,853.00
Departments	11,427.62	-	112.03	-	1,771.27	13,310.92
Trusts	40,152.17	366,203.92	413,435.48	55,833.50	74,118.92	105,669.15
General	<u>15,733.17</u>	<u>5,561.38</u>	<u>10,546.99</u>	<u>9,371.95</u>	<u>9,741.84</u>	<u>21,088.67</u>
<b>TOTALS</b>	<u><u>\$ 74,848.89</u></u>	<u><u>\$ 502,185.55</u></u>	<u><u>\$ 586,339.90</u></u>	<u><u>\$ 98,534.45</u></u>	<u><u>\$ 98,534.45</u></u>	<u><u>\$ 159,003.24</u></u>



Ryan A. Smith, Director  
Business Support Center

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

DATE: April 2, 2024

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

FROM: Ryan A. Smith, Director  
Business Support Center

Christine de Zayas, Principal  
Eagle Point Elementary School

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

This correspondence acknowledges receipt and prompt review of the findings from the Internal Audit performed for fiscal year (FY) 2023 for Eagle Point Elementary School (EPE). The audit revealed two exceptions related to Before and After School Care (BASCC) and Electronic Fees Transfers.

To alleviate the conditions related to BASCC, the Business Support Center (BSC) and EPE agree to complete the recommendations provided in the Audit Report by 05/15/2024.

Furthermore, the practice for separating the costs of Electronic Fees, though in use for the last decade, will be discontinued. This change will bring BASCC in line with how merchant fees for credit card transactions are currently handled across the district.

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

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

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

**DATE:** April 4, 2024

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

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

**SUBJECT: RESPONSE – AUDIT REPORT ON INTERNAL ACCOUNTS FISCAL YEAR 2022-2023/  
EAGLE POINT ELEMENTARY SCHOOL**

This correspondence acknowledges receipt and review of the findings from the Internal Audit performed for fiscal year (FY) 2023 for Eagle Point Elementary.

The South Region Superintendent's Office recognizes the seriousness of the audit findings and concurs with the corrective measures put in place by the Business Support Center. 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.

**cc:** Jennifer Andreu, Executive Director, Operations  
Ryan Smith, Director, Business Support Center  
Katherine Policastro, Director, Teaching & Learning  
Ali Arcese, Director, Office of the Chief Auditor  
Nakia Gouldbourne, Manager 1, Office of the Chief Auditor

**New Renaissance Middle School**  
**2023**

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

PROFILE OF THE SCHOOL

Address: 10701 Miramar Boulevard, Miramar, Florida 33025

Region: South

Regional Supt.: Alan Strauss

Director: Teresa Hall

Principal: Earnest Toliver (July 2023 – Present)  
Janet Giancarli (October 2009 – June 2023)

Bookkeeper: Tonia Jackson – Business Support Center (June 2022 – Current)  
Berkys Mejia – Business Support Center (October 2019 – May 2022)

CASH AND INVESTMENT SUMMARY

6/30/23

Cash Account:

Checking Account – Wells Fargo Bank	\$ 45,810.67
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TOTAL	<u>\$ 45,810.67</u>
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In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statements of New Renaissance Middle School for the 2022-2023 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards issued by the Comptroller General of the United States. The financial statements of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2022-23 fiscal year on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies, and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

## AUDIT EXCEPTIONS

### **Ticket Inventory**

During our review of the pre-numbered ticket inventory, it was noted a role of pre-numbered tickets was not made available for inventory. The ticket roll was recovered and there were there thirty-nine (39) tickets used from the roll, the ticket log did not indicate that tickets had been issued for an activity. A review of the school's accounts and bank information did not indicate that there were any deposits associated with the sale of the tickets.

The Office of the Chief Auditor recommends that the Business Support Center Director and Principal review the requirements of Florida Department of Education Redbook Chapter 8 – School Internal Funds, Standard Practice Bulletin I-403 Admission Tickets/Ticket Report and I-302 Cash Collections with the BSC Budget Support Specialist and the school staff to ensure that all unused ticket rolls are turned in at the end of the school year for safekeeping, verification, and inclusion on the year-end closing inventory.

#### Per Florida Department of Education Redbook Chapter 8 - 1.4 Cash Collections:

- a. All money collected by the school must be substantiated by pre-numbered receipts, consecutively numbered class receipt records, reports of monies collected, pre-numbered tickets, reports of tickets issued and sold, or other auditable records.
- f. All checks, receipt forms, and tickets shall be pre-numbered, and perpetual inventories of each shall be maintained.

Per Standard Practice Bulletin I-403, the purpose of ticket accounting is to assign responsibility to the ticket seller. The assignment of responsibility provides for a verification of sales and/or collections.

Standard Practice Bulletin I-302 Cash Collections Section II.B. states:

“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’...

All receipting documents and pre-numbered tickets shall be maintained on perpetual inventories which shall be maintained and retained for audit purposes. All receipting documents must be in the Bookkeeper's/Budget Support Specialist possession and properly logged in unless being actively used for collections.”



**NEW RENAISSANCE MIDDLE SCHOOL**

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

**2022 - 2023**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>CREDIT ( FUND + )</b>	<b>DEBIT ( FUND - )</b>	<b>TRANSFERS IN</b>	<b>TRANSFERS OUT</b>	<b>ENDING BALANCES</b>
Athletics	\$ 5,948.87	\$ 7,664.22	\$ 4,994.86	\$ 1,614.75	\$ 3,224.75	\$ 7,008.23
Music	5,035.00	1,036.00	4,333.00	758.60	1,445.95	1,050.65
Classes	5,890.24	43,959.00	45,120.62	9,176.75	5,148.77	8,756.60
Clubs	15,018.14	28,308.44	30,581.32	6,961.78	8,767.94	10,939.10
Departments	6,715.88	(1,656.25)	(2,466.44)	193.40	5,076.00	2,643.47
Trusts	13,844.40	9,104.72	22,142.82	20,453.40	7,660.08	13,599.62
General	<u>4,585.50</u>	<u>9,893.79</u>	<u>4,831.10</u>	<u>1,724.00</u>	<u>9,559.19</u>	<u>1,813.00</u>
<b>TOTALS</b>	<u><u>\$ 57,038.03</u></u>	<u><u>\$ 98,309.92</u></u>	<u><u>\$ 109,537.28</u></u>	<u><u>\$ 40,882.68</u></u>	<u><u>\$ 40,882.68</u></u>	<u><u>\$ 45,810.67</u></u>



Ryan A. Smith, Director  
Business Support Center

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

DATE: April 3, 2024

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

FROM: Ryan A. Smith, Director  
Business Support Center

Earnest Toliver, Principal  
New Renaissance Middle 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) 2022-23 for New Renaissance Middle School. The audit revealed one exception, related to Inventory.

Both the Business Support Center and the school-based teams are committed to completing the recommendations provided in the Audit Report by 05/01/2024. In addition, the school now has a secure cabinet for the safe retention of inventory and will continue shifting primarily to the use of GoFan for ticketing at its games and student activities events.

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: Alan Strauss  
Teresa Hall  
Jennifer Andreu  
Ali Arcese  
Sheena Newton  
Nakia Gouldbourne

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

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

**DATE:** April 4, 2024

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

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

**SUBJECT: RESPONSE – AUDIT REPORT ON INTERNAL ACCOUNTS FISCAL YEAR 2022-2023/  
NEW RENAISSANCE MIDDLE SCHOOL**

This correspondence acknowledges receipt and review of the findings from the Internal Audit performed for fiscal year (FY) 2023 for New Renaissance Middle School.

The South Region Superintendent's Office recognizes the seriousness of the audit findings and concurs with the corrective measures put in place by the Business Support Center. 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.

**cc:** Jennifer Andreu, Executive Director, Operations  
Ryan Smith, Director, Business Support Center  
Teresa Hall, Director, Teaching & Learning  
Ali Arcese, Director, Office of the Chief Auditor  
Nakia Gouldbourne, Manager 1, Office of the Chief Auditor

**Tamarac Elementary School**  
**2023**

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

PROFILE OF THE SCHOOL

Address: 7601 North University Drive, Tamarac, Florida 33321

Region: North

Regional Supt: Dr. Jermaine Fleming

Director: Maria Prez

Principal: Richard Garrick

Bookkeeper: Shavelle Phillips - Business Support Center (April 2023 - Present)  
Cynthis Ruffin – Business Support Center (October 2019 – March 2023)

CASH AND INVESTMENT SUMMARY

	<u>6/30/23</u>
Cash Account:	
Checking Account – Bank of America	\$ 45,503.31
Investment:	
Treasurer’s Pool Account	<u>\$5,000</u>
TOTAL	<u>\$ 50,503.31</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 Tamarac 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

On December 11, 2023, during the auditor's inventory of receipting documentation, it was noted that two (2) Money Collection Envelopes (MCE) were not presented for audit. A review of the Great Plains transactions indicates that these receipting documents were last accounted for on May 30, 2023 for collections related to field trips. There were no Certificates of Loss completed for the missing receipting documents. These receipting documents are necessary to audit and reconcile cash collected and deposited.

We recommend the Business Support Center Director and Principal review the requirements of Florida Department of Education Redbook Chapter 8 – School Internal Funds and I-302 Cash Collections with the Budget Support Specialist, and the school's staff, and ensure:

#### Per Florida Department of Education Redbook Chapter 8 - 1.4 Cash Collections:

- a. All money collected by the school must be substantiated by pre-numbered receipts, consecutively numbered class receipt records, reports of monies collected, pre-numbered tickets, reports of tickets issued and sold, or other auditable records.
- f. All checks, receipt forms and tickets shall be pre-numbered, and perpetual inventories of each shall be maintained.

Standard Practice Bulletin I-302 Cash Collections Section II.B. states:

“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’...

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...

All receipting documents and pre-numbered tickets shall be maintained on perpetual inventories which shall be maintained and retained for audit purposes. All receipting documents must be in the Bookkeeper's/Budget Support Specialist possession and properly logged in unless being actively used for collections.”

**TAMARAC ELEMENTARY SCHOOL**

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

**2022- 2023**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>DEBIT ( FUND - )</b>	<b>CREDIT ( FUND + )</b>	<b>TRANSFERS OUT</b>	<b>TRANSFERS IN</b>	<b>ENDING BALANCES</b>
Athletics	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Music	1,143.34	-	-	-	-	1,143.34
Classes	1,864.03	1,740.00	4,036.00	3,729.03	2,296.00	2,727.00
Clubs	1,307.34	1,298.95	1,512.00	-	42.10	1,562.49
Departments	7,192.18	15.00	95.79	-	1,064.45	8,337.42
Trusts	20,720.18	34,801.44	33,993.19	9,432.53	10,546.71	21,026.11
General	<u>15,048.66</u>	<u>8,024.32</u>	<u>9,470.31</u>	<u>11,628.54</u>	<u>10,840.84</u>	<u>15,706.95</u>
<b>TOTALS</b>	<u><u>\$ 47,275.73</u></u>	<u><u>\$ 45,879.71</u></u>	<u><u>\$ 49,107.29</u></u>	<u><u>\$ 24,790.10</u></u>	<u><u>\$ 24,790.10</u></u>	<u><u>\$ 50,503.31</u></u>



Ryan A. Smith, Director  
Business Support Center

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

DATE: April 3, 2024

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

FROM: Ryan A. Smith, Director  
Business Support Center

Richard Garrick, Principal  
Tamarac Elementary School

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

This correspondence acknowledges receipt and prompt review of the findings from the Internal Audit performed for fiscal year (FY) 2022-23 for Tamarac Elementary School. The audit revealed one exception, related to missing Money Collection Envelopes.

To address this concern, Tamarac Elementary School will implement a digital receipting process utilizing the Online Teacher Receipting (OTR) module currently available in OSP by 7/01/2024. This capability will allow the school sponsors to issue numbered receipts (email or print) directly from within OSP. It will also notify bookkeepers immediately when receipts are processed, so that the bookkeepers can ensure the funds are deposited timely and intact. This improvement will reduce the need for physical receipting documents, with the goal of maintaining only one Receipt Book and one Money Collection Envelope, at a time, to serve as a contingency plan for if systems go down. These items will be easier to secure and maintain, as they will be limited in quantity and retained by the bookkeepers going forward.

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: Dr. Jermaine Fleming  
Merideth Weiss Schnur  
Jennifer Andreu  
Ali Arcese  
Nakia Gouldbourne



**Westpine Middle School**  
**2023**

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

PROFILE OF THE SCHOOL

Address: 9393 NW 50<sup>th</sup> St, Sunrise, Florida 33351

Region: Central

Regional Supt.: Dr. Angela Fulton

Director: Dr. Francine Baugh-Stewart

Principal: Christopher D. Johnson

Bookkeeper: Lisana Seudath – Business Support Center (January 2024 - Present)  
Shavelle Phillips – Business Support Center (June 2023 – Jan. 2023)  
Rhonda Tribbey-Business Support Center (May 2017 – June 2023)

CASH AND INVESTMENT SUMMARY

	<u>6/30/23</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 27,610.62
TOTAL	<u>\$ 27,610.62</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 Westpine 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

### **Cash Collections & Receipting Documentation**

On February 20, 2024, during the auditor's inventory of receipting documentation, it was noted that nine (9) Money Collection Envelopes (MCE) and two (2) BC-40P receipt books were not initially presented for audit. Per the MCE log, eight of the nine envelopes (MCE 500616-500623) were returned to the previous bookkeeper prior to June of 2022. However a search through current and previous years' file boxes by the auditor and current bookkeeper proved unsuccessful. These receipting documents are necessary to audit and reconcile cash collected and deposited.

MCE 500638 pertaining to "Art Sale" was finally found by the bookkeeper and presented to the auditor, upon inspection there was \$385.00 inside. The envelope recorded cash collections in the amount of \$175 on 12/14/23, which has been verified as receipted and deposited. The second collection in the amount of \$385.00 did not have a date of collection, the office manager stated that the collection would have happened between December 18-21, 2023. The funds were receipted by the bookkeeper and funds deposited on or about 2/23/24 as confirmed by the auditor.

BC-40P Book #30 was eventually found by the bookkeeper and presented to the auditor. Upon review it was noted that there were collections starting on 9/19/23 for instrument rental fees and the proper audit trail procedures were not followed. A review of the Great Plains entries and bank statements revealed that the total receipts in the amount of \$1,460.00 was receipted and deposited on 12/14/23 resulting in the items being held for approximately sixty (60) days before processing. A review of the BC-40P receipt book log shows that this book was never signed out to a sponsor.

BC-40P Book #35 was also found and presented to the auditor. Upon review the auditor noted that there were approximately 57 receipts issued between February 7-10, 2024 with the reference "dance" for a total of approximately \$660.00. The proper audit trail procedure was not followed for these collections. The auditor reviewed the Great Plains transactions as well as bank statements and did not find any indication that the money was ever deposited into the bank account. According to the bookkeeper the receipt book was used by the parent/teach organization (PTO) for an event and no money was deposited into the internal funds bank account. The auditor followed up with a request for the required PTO Letter of Agreement on February 27, 2024 and was advised that there was no agreement in place. Per the BC-40P receipt book log this book was last issued on February 22, 2023 and returned to the bookkeeper on April 26, 2023.

We recommend the Business Support Center Director and Principal review the requirements of Florida Department of Education Redbook Chapter 8 – School Internal Funds along with Standard Practice Bulletins I-101 General Policy VI. Independent School Related Organizations and I-302 Cash Collections with the Budget Support Specialist, and the school's staff, and ensure pre-numbered receipting documents are periodically accounted for, safeguarded and retained for audit to ensure cash receipts are processed and deposited timely and intact.

Per Florida Department of Education Redbook Chapter 8 - 1.4 Cash Collections:

- a. All money collected by the school must be substantiated by pre-numbered receipts, consecutively numbered class receipt records, reports of monies collected, pre-numbered tickets, reports of tickets issued and sold, or other auditable records.
- c. All money collected must be deposited intact to a depository as frequently as feasible and as dictated by sound business practices. **In any event, funds collected must be deposited within five (5) working days.**
- f. All checks, receipt forms and tickets shall be pre-numbered, and perpetual inventories of each shall be maintained.

Per Standard Practice Bulletin I-101:

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.

All school related activities that are sponsored by an Independent School Related Organization must be approved by the school's Principal. **This approval must be documented on a Letter of Agreement. All school related activities not noted on a Letter of Agreement, will be considered an activity sponsored by the school.**

Per Standard Practice Bulletin I-302, all receipting documents **MUST** be in the Bookkeeper's/Budget Support Specialist possession and properly LOGGED IN unless being actively used for collections.

**West Pine Middle School**

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

**2022- 2023**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>DEBIT ( FUND - )</b>	<b>CREDIT ( FUND + )</b>	<b>TRANSFERS OUT</b>	<b>TRANSFERS IN</b>	<b>ENDING BALANCES</b>
Athletics	\$ 5,919.34	\$ 2,398.72	\$ 5,876.50	\$ 3,973.40	\$ -	\$ 5,423.72
Music	1,119.85	2,375.36	1,963.74	82.25	5,845.02	6,471.00
Classes	3,028.94	52,535.96	52,099.40	1,418.08	912.70	2,087.00
Clubs	2,770.36	4,736.01	6,128.21	413.63	-	3,748.93
Departments	1,952.16	1,024.50	20.00	-	2,472.49	3,420.15
Trusts	8,921.12	48,708.41	45,261.94	8,551.48	5,980.36	2,903.53
General	<u>4,032.42</u>	<u>704.81</u>	<u>1,000.41</u>	<u>1,889.60</u>	<u>1,117.87</u>	<u>3,556.29</u>
<b>TOTALS</b>	<u><u>\$ 27,744.19</u></u>	<u><u>\$ 112,483.77</u></u>	<u><u>\$ 112,350.20</u></u>	<u><u>\$ 16,328.44</u></u>	<u><u>\$ 16,328.44</u></u>	<u><u>\$ 27,610.62</u></u>



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

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

**DATE:** April 3, 2024

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

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

Christopher D. Johnson, Principal  
Westpine Middle 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) 2022-23 for Westpine Middle School. The audit revealed one exception, related to Cash Collections & Receipting Documents.

The BSC Director and Principal met on 3/18/2024 to review the requirements presented by the FDOE Redbook, Chapter 8 and SPB I-101 and I-302. As part of the discussion, it was noted that the items in the audit report were attributed to challenges with managing the physical inventory of the location's receipting documentation.

To address the challenges with managing physical inventory, Westpine Middle School and the BSC will collaborate to implement a digital receipting process utilizing the Online Teacher Receipting (OTR) module currently available in OSP by 7/01/2024. This capability will allow the school sponsors to issue numbered receipts (email or print) directly from within OSP. It will also notify bookkeepers immediately when receipts are processed, so that the bookkeepers can ensure the funds are deposited timely and intact. This improvement will reduce the need for physical receipting documents, with the goal of maintaining only one Receipt Book and one Money Collection Envelope, at a time, to serve as a contingency plan for if systems go down. These items will be easier to secure and maintain, as they will be limited in quantity and retained by the bookkeepers going forward.

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.



SUBJECT: **RESPONSE- AUDIT REPORT ON INTERNAL ACCOUNTS-FISCAL YEAR 2021-22**

PAGE: 2

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

cc: Dr. Angela Fulton  
Dr. Francine Baugh  
Jennifer Andreu  
Ali Arcese  
Sheena Newton  
Nakia Gouldbourne



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

**PHONE:** 754-321-3000 **FAX:** 754-321-3049 **EMAIL:** bcps\_central\_region@browardschools.com

April 5, 2024

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

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

**SUBJECT: AUDIT REPORT ON INTERNAL ACCOUNT – FISCAL YEAR 2023  
WESTPINE MIDDLE SCHOOL**

This correspondence acknowledges receipt and review of the findings for the FY 2023 Internal Audit for Westpine Middle School. In addition to the corrective measures that the principal and the Business Support Center will implement, the Central Regional Office will provide the following support and oversight in assisting the school in improving their internal controls.

- The Central Region Director will work with the principal to ensure effective implementation of the Online Teacher Receipting (OTR) module. This digital receipting process will be operational for staff, students, and parents to utilize for the 2024-2025 school year.
- The Central Region Director will ensure Westpine's faculty and staff are trained efficiently on the OTR during the teachers' preplanning week of 2024-2025 school year as evidenced by their preplanning agenda and sign in sheets.
- The Central Region Director will work with the principal to establish communication protocols informing parents of the new digital receipting process as evidence by newsletters, letters, parent links, etc.
- The Central Region Office will request an experienced bookkeeper with a proven track record of success from the Budget Support Center to be assigned to Westpine Middle School due to the large volume of transactions the school receives.

The Central Region Office recognizes the seriousness of this matter. We will work to ensure the school develops, implements, and monitor systems and procedures that should prevent further occurrences of this nature. If I may be of additional assistance, please don't hesitate to contact me at (754) 321-3000.

ARF/FKB:cdf

**cc:** Dr. Francine K. Baugh-Stewart, Director, Teaching & Learning, Central Region  
Ryan A. Smith, Director, Business Support Center  
Christopher Johnson, Principal, Westpine Middle School  
Ali Arcese, Manager, Property & Inventory Audits, Office of the Chief Auditor



**Wilton Manors Elementary School**  
**2023**

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

PROFILE OF THE SCHOOL

Address: 2401 NE 3<sup>rd</sup> Avenue, Wilton Manors, Florida 33305

Region: Central

Regional Supt: Dr. Angela Fulton

Director: Joseph Balchunas

Principal: Tauri Eligon (February 2023 – Present)  
Melissa Holtz (July 2021 – November 2022)

Bookkeepers: Barbara Leonis – Business Support Center (October 2023 – Present)  
Ashley Collins – Business Support Center (February 2023 – Sept. 2023)  
Muhammed Uppal – Business Support Center (July 2021 – Jan. 2023)

CASH AND INVESTMENT SUMMARY

6/30/23

Cash Account:

Checking Account – Wells Fargo Bank	\$ 51,626.10
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TOTAL	<u>\$ 51,626.10</u>
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In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of Wilton Manors 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

### **Missing Pre-Numbered Receipting Documents (REPEAT FINDING)**

On December 15, 2023, during the auditor's inventory of receipting documentation, one (1) Money Collection Envelope (MCE) was not presented for audit. A review of the previous audit files indicates that the MCE was accounted for on March 8, 2023. Per the MCE log, MCE 524637 was returned to the previous bookkeeper on March 3, 2023. However, a search through current and previous years' file boxes by the auditor and current bookkeeper proved unsuccessful. There was no Certificate of Loss completed for the missing receipting document. These receipting documents are necessary to audit and reconcile cash collected and deposited.

It is to be noted that in the prior year's audit report dated May 8, 2023, the school received an audit exception for two (2) missing Money Collection Envelopes. In the response to the audit report dated May 8, 2023, corrective actions included:

- BSC will develop training for all school sponsors on money collection procedures by 7/15/2023 to ensure that all are aware of, and fully understand, the importance of monitoring and securing receipt books and cash envelopes. BSC schools will be required to provide the training to all sponsors that handle cash by 8/26/2023.
- BSC to update processes by 5/15/2023 to include inspection of receipt books and cash collection envelopes during each school visit to verify that all receipting documents are accounted for and that all cash collected was deposited. Missing items will be immediately documented using a Certificate of Loss form. Email notification of this occurrence will be sent to the Principal and Director of the Business Support Center within 2 business days. Will collaborate with Principal to ensure appropriate follow up for staff members who lost receipt books.
- Beginning 5/15/2023, all receipting documents (inventory/deposit slips) from each location will be stored in a locked cabinet only accessible to assigned Bookkeeper.
- Effective 5/22/2023, prior to releasing money collection documents, staff will receive 1-page reminder sheet, which includes procedures, protocols, best practices, and non-negotiables regarding district standard practices around money collections.

We recommend that the bookkeepers and budget support specialists complete a survey to inquire about the effectiveness and completeness of the training provided by the Business Support Center.

We recommend the Business Support Center Director and Principal review the requirements of Florida Department of Education Redbook Chapter 8 – School Internal Funds and I-302 Cash Collections with the Budget Support Specialist and the school's staff and ensure:

Per Florida Department of Education Redbook Chapter 8 - 1.4 Cash Collections:

- a. All money collected by the school must be substantiated by pre-numbered receipts, consecutively numbered class receipt records, reports of monies collected, pre-numbered tickets, reports of tickets issued and sold, or other auditable records.
- f. All checks, receipt forms, and tickets shall be pre-numbered, and perpetual inventories of each shall be maintained.

Standard Practice Bulletin I-302 Cash Collections Section II.B. states:

“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’...

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...

All receipting documents and pre-numbered tickets shall be maintained on perpetual inventories which shall be maintained and retained for audit purposes. All receipting documents must be in the Bookkeeper's/Budget Support Specialist possession and properly logged in unless being actively used for collections.”

**WILTON MANORS ELEMENTARY SCHOOL**

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

**2022-2023**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>CREDIT ( FUND + )</b>	<b>DEBIT ( FUND - )</b>	<b>TRANSFERS IN</b>	<b>TRANSFERS OUT</b>	<b>ENDING BALANCES</b>
Classes	\$ 2,089.21	\$ 2,843.00	\$ 526.19	\$ 1,016.96	\$ 3,622.66	\$ 1,800.32
Clubs	1,105.75	1,471.85	669.00	95.01	125.00	1,878.61
Departments	5,628.66	2,636.97	-	1,676.83	90.24	9,852.22
Trusts	26,877.26	29,498.02	27,125.13	6,041.26	4,219.27	31,072.14
General	<u>8,994.92</u>	<u>2,429.79</u>	<u>3,629.01</u>	<u>1,147.10</u>	<u>1,919.99</u>	<u>7,022.81</u>
<b>TOTALS</b>	<u><u>\$ 44,695.80</u></u>	<u><u>\$ 38,879.63</u></u>	<u><u>\$ 31,949.33</u></u>	<u><u>\$ 9,977.16</u></u>	<u><u>\$ 9,977.16</u></u>	<u><u>\$ 51,626.10</u></u>



Ryan A. Smith, Director  
Business Support Center

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

DATE: April 3, 2024

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

FROM: Ryan A. Smith, Director  
Business Support Center

Tauri Eligon, Principal  
Wilton Manors Elementary School

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

This correspondence acknowledges receipt and prompt review of the findings from the Internal Audit performed for fiscal year (FY) 2022-23 for Wilton Manors Elementary School. The audit revealed one exception, related to Cash Collections & Receipting Documents.

To address this concern, Wilton Manors Elementary School and the BSC will collaborate to implement a digital receipting process utilizing the Online Teacher Receipting (OTR) module currently available in OSP by 7/01/2024. This capability will allow the school sponsors to issue numbered receipts (email or print) directly from within OSP. It will also notify bookkeepers immediately when receipts are processed, so that the bookkeepers can ensure the funds are deposited timely and intact. This improvement will reduce the need for physical receipting documents, with the goal of maintaining only one Receipt Book and one Money Collection Envelope, at a time, to serve as a contingency plan for if systems go down. These items will be easier to secure and maintain, as they will be limited in quantity and retained by the bookkeepers going forward.

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: Dr. Angela Fulton  
Joseph Balchunas  
Jennifer Andreu  
Ali Arcese  
Nakia Gouldbourne

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

**PHONE:** 754-321-3000 **FAX:** 754-321-3049 **EMAIL:** bcps\_central\_region@browardschools.com

April 5, 2024

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

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

**SUBJECT: AUDIT REPORT ON INTERNAL ACCOUNT – FISCAL YEAR 2023**  
**WILTON MANORS ELEMENTARY SCHOOL**

This correspondence acknowledges receipt and review of the findings for the FY 2023 Internal Audit for Wilton Manors Elementary School. In addition to the corrective measures that the principal and the Business Support Center will implement, the Central Regional Office will provide the following support and oversight in assisting the school in improving their internal controls.

- The Central Region Director will work with the principal to ensure effective implementation of the Online Teacher Receipting (OTR) module. This digital receipting process will be operational for staff, students, and parents to utilize for the 2024-2025 school year.
- The Central Region Director will ensure Wilton Manor's faculty and staff are trained efficiently on the OTR during the teachers' preplanning week of 2024-2025 school year as evidenced by their preplanning agenda and sign in sheets.
- The Central Region Director will work with the principal to establish communication protocols informing parents of the new digital receipting process as evidence by newsletters, letters, parent links, etc.

The Central Region Office recognizes the seriousness of this matter as this is a repeated Audit Exception. We will work to ensure the school develops, implements, and monitor systems and procedures that should prevent further occurrences of this nature. If I may be of additional assistance, please don't hesitate to contact me at (754) 321-3000.

ARF/JB:cdf

cc: Joseph Balchunas, Director, Teaching & Learning, Central Region  
Ryan A. Smith, Director, Business Support Center  
Tauri Eligon, Principal, Wilton Manors Elementary School  
Ali Arcese, Manager, Property & Inventory Audits, Office of the Chief Auditor

## **Section II:**

**Audit Reports with No Exceptions**



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

PROFILE OF THE SCHOOL

Address: 4700 Coconut Creek Parkway, Coconut Creek, FL 33063  
Region: Non-Traditional  
Regional Supt.: Dr. Ted Toomer  
Director: Dr. Leo Nesmith  
Principals: Ms. Neeta Rancourt  
Bookkeeper: Marie Adams

CASH AND INVESTMENT SUMMARY

	<u>6/30/23</u>
Cash Account:	
Checking Account – JPMorgan Chase	\$ 190,658.53
Checking Account – Centennial Bank	\$ 71,978.81
Investment:	
Treasurer’s Pool Account	<u>\$ 350,000.00</u>
 TOTAL	 <u>\$ 612,637.34</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statements of Atlantic Technical College for the 2022-23 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial 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

**ATLANTIC TECHNICAL COLLEGE**

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

**2022 - 2023**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>CREDIT ( FUND + )</b>	<b>DEBIT ( FUND - )</b>	<b>TRANSFERS IN</b>	<b>TRANSFERS OUT</b>	<b>ENDING BALANCES</b>
Athletics	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Music	-	-	-	-	-	-
Classes	9,999.18	71,455.34	63,821.72	13,583.98	14,033.02	17,183.76
Clubs	53,604.81	219,414.82	227,135.12	4,793.80	2,820.67	47,857.64
Departments	3,101.69	1,464.00	2,181.23	81.30	-	2,465.76
Trusts	341,025.93	3,665,300.58	3,627,418.20	55,675.54	40,131.76	393,659.49
General	<u>175,011.06</u>	<u>491,775.44</u>	<u>498,166.64</u>	<u>397,707.45</u>	<u>414,856.62</u>	<u>151,470.69</u>
<b>TOTALS</b>	<u><u>\$ 582,742.67</u></u>	<u><u>\$4,449,410.18</u></u>	<u><u>\$4,418,722.91</u></u>	<u><u>\$ 471,842.07</u></u>	<u><u>\$ 471,842.07</u></u>	<u><u>\$ 612,637.34</u></u>

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

PROFILE OF THE SCHOOL

Address: 8800 NW 50<sup>th</sup> Street, Sunrise, Fl. 33351

Region: Office Central

Regional Supt.: Dr. Angela Fulton

Director: Dr. Ducarmel Augustin

Principal: Nicole Neuie

Bookkeeper: Lisana Seudath (August 2023 – Present)  
Amar Chand (April 2023 – June 2023)  
Rhonda Tribbey (July 2022 -April 2023)

CASH AND INVESTMENT SUMMARY

	<u>6/30/23</u>
Cash Account:	
Checking Account–Wells Fargo	\$ 40,720.03
	<hr/>
TOTAL	\$ <u>40,720.03</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 Banyan Elementary School for the 2022-2023 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2022-2023 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

**BAYVIEW ELEMENTARY SCHOOL**

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

**2022-2023**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>CREDIT ( FUND + )</b>	<b>DEBIT ( FUND - )</b>	<b>TRANSFERS IN</b>	<b>TRANSFERS OUT</b>	<b>ENDING BALANCES</b>
Classes	\$ 195.52	\$ 11,517.00	\$ 7,917.88	\$ 3,722.45	\$ 6,756.12	\$ 760.97
Clubs	5,347.43	2,025.07	1,684.43	69.50	0.00	\$ 5,757.57
Departments	8,362.26	33.33	0.00	792.66	12.09	\$ 9,176.16
Trusts	6,244.24	225,899.95	223,743.87	23,657.88	21,389.89	\$ 10,668.31
General	<u>14,506.13</u>	<u>69.50</u>	<u>134.22</u>	<u>642.95</u>	<u>727.34</u>	<u>\$ 14,357.02</u>
<b>TOTALS</b>	<u><u>\$ 34,655.58</u></u>	<u><u>\$ 239,544.85</u></u>	<u><u>\$ 233,480.40</u></u>	<u><u>\$ 28,885.44</u></u>	<u><u>\$ 28,885.44</u></u>	<u><u>\$ 40,720.03</u></u>

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

PROFILE OF THE SCHOOL

Address: 777 North Nob Hill Road, Plantation, Florida 33322

Region: Central

Regional Supt.: Dr. Angela Fulton

Director: Joseph Balchunas

Principal: Lori Turner

Bookkeeper: Pamela Hunter – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/23</u>
Cash Account:	
Checking Account – Wells Fargo	\$ 69,632.09
Investment:	
Treasurer’s Pool Account	<u>20,000.00</u>
TOTAL	<u>\$ 89,632.09</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statements of Central Park Elementary School for the 2022-2023 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statements of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2022-2023 fiscal years, 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

**CENTRAL PARK ELEMENTARY SCHOOL**

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

**2022-2023**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>DEBIT ( FUND - )</b>	<b>CREDIT ( FUND + )</b>	<b>TRANSFERS OUT</b>	<b>TRANSFERS IN</b>	<b>ENDING BALANCES</b>
Athletics	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Classes	1,575.39	44,800.56	46,933.25	5,638.98	3,687.99	1,757.09
Clubs	7,590.83	1,160.18	1,712.00	1,498.95	1,089.35	7,733.05
Departments	3,804.71	-	-	228.20	1,227.80	4,804.31
Trusts	10,407.00	447,057.80	435,449.52	113,934.43	122,636.67	7,500.96
General	<u>69,438.72</u>	<u>459.11</u>	<u>6,198.32</u>	<u>37,716.02</u>	<u>30,374.77</u>	<u>67,836.68</u>
<b>TOTALS</b>	<u><u>\$ 92,816.65</u></u>	<u><u>\$ 493,477.65</u></u>	<u><u>\$ 490,293.09</u></u>	<u><u>\$ 159,016.58</u></u>	<u><u>\$ 159,016.58</u></u>	<u><u>\$ 89,632.09</u></u>

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

PROFILE OF THE SCHOOL

Address: 500 NW 45<sup>th</sup> Avenue, Coconut Creek, Florida 33066

Region: North

Regional Supt: Dr. Jermaine Fleming

Director: Ricardo Santana Reyes

Principal: Dr. Bree Miron

Bookkeepers: Cheryl Davis – Business Support Center – (September 2023 – Current)  
Shavelle Phillips – Business Support Center – (May 2023 – September 2023)  
Ruth Oejo – Business Support Center – (October 2021 –May 2023)

CASH AND INVESTMENT SUMMARY

	<u>6/30/23</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$66,393.22
Investment:	
Treasurer’s Pool Account	<u>15,000.00</u>
TOTAL	<u>\$ 81,393.22</u>

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

AUDIT EXCEPTIONS

None

**COCONUT CREEK ELEMENTARY SCHOOL**

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

**2022-2023**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>CREDIT ( FUND + )</b>	<b>DEBIT ( FUND - )</b>	<b>TRANSFERS IN</b>	<b>TRANSFERS OUT</b>	<b>ENDING BALANCES</b>
Classes	\$ 2,844.67	24,479.00	\$ 22,188.51	\$ 2,008.12	\$ 4,096.35	\$ 3,046.93
Clubs	3,219.23	5,508.62	7,323.04	3,069.96	1,283.47	3,191.30
Departments	3,317.06	-	51.90	2,847.33	20.91	6,091.58
Trusts	17,282.96	272,998.82	231,242.29	43,338.90	43,508.42	58,869.97
General	<u>11,574.39</u>	<u>2,461.62</u>	<u>1,487.41</u>	<u>794.84</u>	<u>3,150.00</u>	<u>10,193.44</u>
<b>TOTALS</b>	<u><u>\$ 38,238.31</u></u>	<u><u>\$ 305,448.06</u></u>	<u><u>\$ 262,293.15</u></u>	<u><u>\$ 52,059.15</u></u>	<u><u>\$ 52,059.15</u></u>	<u><u>\$ 81,393.22</u></u>



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

PROFILE OF THE SCHOOL

Address: 10550 Westview Drive, Coral Springs, Florida 33076

Region: North

Regional Supt.: Dr. Jermaine Fleming

Director: Merideth Weiss-Schnur

Principal: Nicole Ortega

Bookkeepers: Erica Bryant- Business Support Center (July 2023 – Present)  
Lysa Robb – Business Support Center (January 2023 –June 2023 )  
Kimberly Thomas – Business Support Center (Nov. 2022 – Dec 2022)  
Elisa Taveras – Business Support Center (July 2021 – October 2022)

CASH AND INVESTMENT SUMMARY

	<u>6/30/23</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 70,099.14
TOTAL	<u>\$ 70,099.14</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 Country Hills 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

**COUNTRY HILLS ELEMENTARY SCHOOL**

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

**2022 - 2023**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>DEBIT ( FUND - )</b>	<b>CREDIT ( FUND + )</b>	<b>TRANSFERS OUT</b>	<b>TRANSFERS IN</b>	<b>ENDING BALANCES</b>
Athletics	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Music	-	-	-	-	-	-
Classes	1,827.08	58,454.24	62,442.75	6,773.56	4,879.62	3,921.65
Clubs	3,071.42	1,470.62	1,025.00	867.98	82.59	1,840.41
Departments	12,603.59	-	50.50	1,545.68	1,759.91	12,868.32
Trusts	20,863.07	460,557.67	456,723.90	60,627.12	68,172.99	24,575.17
General	<u>23,828.92</u>	<u>4,250.45</u>	<u>12,395.89</u>	<u>10,617.50</u>	<u>5,536.73</u>	<u>26,893.59</u>
<b>TOTALS</b>	<u><u>\$ 62,194.08</u></u>	<u><u>\$ 524,732.98</u></u>	<u><u>\$ 532,638.04</u></u>	<u><u>\$ 80,431.84</u></u>	<u><u>\$ 80,431.84</u></u>	<u><u>\$ 70,099.14</u></u>

DEERFIELD BEACH ELEMENTARY SCHOOL  
AUDIT REPORT  
FOR 2022-2023 FISCAL YEARS  
JULY 1, 2022, THROUGH JUNE 30, 2023

PROFILE OF THE SCHOOL

Address: 650 NE 1<sup>st</sup> Street, Deerfield Beach, Florida 33441  
Region: North  
Regional Supt.: Dr. Jermaine Fleming  
Director: Maria Perez  
Principal: Andrew Gerlach  
Bookkeepers: Monique Letts – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/2023</u>
Cash Account:	
Checking Account –Wells Fargo Bank	\$ 20,254.90
Investment:	
Treasurer’s Pool Account	<u>10,000.00</u>
TOTAL	<u>\$ 30,254.90</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statements of Deerfield Beach Elementary School for the 2022-2023 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statements of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2022-2023 fiscal years, 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

**DEERFIELD BEACH ELEMENTARY SCHOOL**

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

**2022-2023**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>CREDIT ( FUND + )</b>	<b>DEBIT ( FUND - )</b>	<b>TRANSFERS IN</b>	<b>TRANSFERS OUT</b>	<b>ENDING BALANCES</b>
Music	\$ 52.09	\$ 170.00	\$ 328.20	\$ 186.11	\$ 80.00	\$ 0.00
Classes	1,990.87	10,469.83	6,688.37	3,275.76	5,509.79	3,538.30
Clubs	1,772.82	14,245.00	14,747.68	1,592.76	245.80	2,617.10
Departments	3,464.12	160.10	461.75	373.22	0.02	3,535.67
Trusts	14,498.31	287,086.54	289,648.57	57,098.01	50,241.59	18,792.70
General	<u>8,228.49</u>	<u>1,157.19</u>	<u>1,165.89</u>	<u>1,797.25</u>	<u>8,245.91</u>	<u>1,771.13</u>
<b>TOTALS</b>	<u><u>\$ 30,006.70</u></u>	<u><u>\$ 313,288.66</u></u>	<u><u>\$ 313,040.46</u></u>	<u><u>\$ 64,323.11</u></u>	<u><u>\$ 64,323.11</u></u>	<u><u>\$ 30,254.90</u></u>

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

PROFILE OF THE SCHOOL

Address: 701 SE 6<sup>th</sup> Avenue, Deerfield Beach, Florida 33441

Region: North

Regional Supt.: Dr. Jermaine Fleming

Director: Todd LaPace

Principal: Dr. Latori Fulton

Bookkeeper: Latavia Thompkins-Business Support Center (August 2023-Current)  
Amar Chand-Business Support Center (July 2021-July 2023)

CASH AND INVESTMENT SUMMARY

	<u>6/30/23</u>
Cash Account:	
Checking Account – Regions Bank	\$ 117,250.91
Investment:	
Treasurer’s Pool Account	<u>10,000.00</u>
TOTAL	<u>\$ 117,250.91</u>

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

AUDIT EXCEPTIONS

None

**DEERFIELD BEACH MIDDLE SCHOOL**

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

**2022-2023**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>CREDIT ( FUND + )</b>	<b>DEBIT ( FUND - )</b>	<b>TRANSFERS IN</b>	<b>TRANSFERS OUT</b>	<b>ENDING BALANCES</b>
Athletics	\$7,252.47	7,613.95	\$7,786.86	1,518.05	1,575.62	\$7,021.99
Music	\$ 8,277.26	\$ 5,719.00	\$ 1,642.46	\$ 4,171.29	\$ 4,556.89	\$ 11,968.20
Classes	3,353.54	357.00	350.26	223.57	552.57	3,031.28
Clubs	10,079.43	28,856.56	19,293.23	7,729.54	7,319.64	20,052.66
Departments	4,343.61	-	-	65.40	-	4,409.01
Trusts	48,990.36	82,125.35	72,541.73	6,059.35	6,547.80	58,085.53
General	<u>11,688.02</u>	<u>590.13</u>	<u>381.23</u>	<u>1,935.32</u>	<u>1,150.00</u>	<u>12,682.24</u>
<b>TOTALS</b>	<u><u>\$93,984.69</u></u>	<u><u>\$ 125,261.99</u></u>	<u><u>\$101,995.77</u></u>	<u><u>\$ 21,702.52</u></u>	<u><u>\$ 21,702.52</u></u>	<u><u>\$117,250.91</u></u>

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

PROFILE OF THE SCHOOL

Address: 17100 SW 48<sup>th</sup> Court, Miramar, FL 33027

Region: South

Regional Supt.: Alan Strauss

Director: Teresa Hall

Principal: Sean D. Curran

Bookkeepers: Victoria Kozakoff (August 2023 – Present)  
Luisa March (July 2022 – July 2023)

CASH AND INVESTMENT SUMMARY

	<u>6/30/23</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 249,278.36
Investment:	
Treasurer’s Pool Account	<u>100,000.00</u>
TOTAL	<u>\$ 349,278.36</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 Everglades High School for the 2022-23 fiscal years. 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

**EVERGLADES HIGH SCHOOL**

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

**2022 - 2023**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>CREDIT ( FUND + )</b>	<b>DEBIT ( FUND - )</b>	<b>TRANSFERS IN</b>	<b>TRANSFERS OUT</b>	<b>ENDING BALANCES</b>
Athletics	\$ 4,935.14	\$ 40,285.43	\$ 34,910.41	\$ 307.20	\$ -	\$ 10,617.36
Music	7,809.69	25,438.09	28,535.52	30.72	-	4,742.98
Classes	15,440.46	126,592.42	116,099.76	66,694.57	70,998.63	21,629.06
Clubs	139,754.86	109,764.02	110,451.59	36,151.21	32,708.00	142,510.50
Departments	15,031.65	6,356.05	14,359.86	3,428.07	2,541.03	7,914.88
Trusts	99,401.10	108,801.00	106,644.25	27,685.05	48,407.18	80,835.72
General	<u>64,720.36</u>	<u>1,987.59</u>	<u>6,038.11</u>	<u>30,508.02</u>	<u>10,150.00</u>	<u>81,027.86</u>
<b>TOTALS</b>	<u><u>\$ 347,093.26</u></u>	<u><u>\$ 419,224.60</u></u>	<u><u>\$ 417,039.50</u></u>	<u><u>\$ 164,804.84</u></u>	<u><u>\$ 164,804.84</u></u>	<u><u>\$ 349,278.36</u></u>



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

PROFILE OF THE SCHOOL

Address: 5050 SW 116th Avenue, Cooper City, Florida 33330

Region: South

Regional Supt.: Alan Strauss

Director: Thomas Correll

Principal: Angie Moodyar-Jones

Bookkeeper: Tina Bryson

CASH AND INVESTMENT SUMMARY

	<u>6/30/23</u>
Cash Account:	
Checking Account – Valley National Bank	\$ 71,516.73
Investment:	
Treasurer’s Pool Account	<u>10,000.00</u>
TOTAL	<u>\$ 81,516.73</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 Griffin 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

**GRIFFIN ELEMENTARY SCHOOL**

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

**2022-2023**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>CREDIT ( FUND + )</b>	<b>DEBIT ( FUND - )</b>	<b>TRANSFERS IN</b>	<b>TRANSFERS OUT</b>	<b>ENDING BALANCES</b>
Classes	\$ 5,750.63	\$ 52,216.00	\$ 49,399.59	\$ 160.88	\$ 5,178.47	\$ 3,549.45
Clubs	3,612.22	2,982.58	2,125.12	-	-	4,469.68
Departments	2,400.14	29.25	13.00	851.39	-	3,267.78
Trusts	47,517.14	385,031.61	381,441.46	36,284.10	31,127.90	56,263.49
General	<u>13,856.54</u>	<u>4,317.42</u>	<u>3,217.63</u>	<u>1,160.00</u>	<u>2,150.00</u>	<u>13,966.33</u>
<b>TOTALS</b>	<u><u>\$ 73,136.67</u></u>	<u><u>\$ 444,576.86</u></u>	<u><u>\$ 436,196.80</u></u>	<u><u>\$ 38,456.37</u></u>	<u><u>\$ 38,456.37</u></u>	<u><u>\$ 81,516.73</u></u>

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

PROFILE OF THE SCHOOL

Address: 3100 Riverland Road, Fort Lauderdale, Florida 33312

Region: Central

Regional Supt.: Dr. Angela Fulton

Director: Dr. Francine Baugh-Stewart

Principal: Lezondra Harris

Bookkeeper: Sylvia Allen (January 2023 – Present)  
Maritza Millet – Business Support Center (Oct. 2022-Dec. 2022)  
Candice Escarment (July 2021 – September 2022)

CASH AND INVESTMENT SUMMARY

	<u>6/30/23</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 55,972.57
Investment:	
Treasurer's Pool	<u>10,000.00</u>
TOTAL	<u>\$ 65,972.57</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 New River 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

**New River Middle School**

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

**2022- 2023**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>DEBIT ( FUND - )</b>	<b>CREDIT ( FUND + )</b>	<b>TRANSFERS OUT</b>	<b>TRANSFERS IN</b>	<b>ENDING BALANCES</b>
Athletics	\$ 3,424.43	\$ 4,216.02	\$ 3,283.94	\$ -	\$ 432.00	\$ 2,924.35
Music	817.00	15,926.33	16,812.13	246.24	246.24	1,702.80
Classes	1,644.74	143,739.84	152,717.35	23,829.41	16,150.75	2,943.59
Clubs	14,591.83	2,679.46	734.34	-	155.99	12,802.70
Departments	2,520.04	-	-	-	544.68	3,064.72
Trusts	35,069.15	18,840.55	16,026.87	6,539.90	13,085.89	38,801.46
General	<u>1,411.21</u>	<u>514.78</u>	<u>2,836.52</u>	<u>-</u>	<u>-</u>	<u>3,732.95</u>
<b>TOTALS</b>	<u><u>\$ 59,478.40</u></u>	<u><u>\$ 185,916.98</u></u>	<u><u>\$ 192,411.15</u></u>	<u><u>\$ 30,615.55</u></u>	<u><u>\$ 30,615.55</u></u>	<u><u>\$ 65,972.57</u></u>

NOB HILL ELEMENTARY SCHOOL  
AUDIT REPORT  
FOR THE 3 FISCAL YEAR  
JULY 1, 2022 THROUGH JUNE 30, 2023

PROFILE OF THE SCHOOL

Address: 2100 NW 104th Avenue, Sunrise, Fl. 33322  
Region: Office Central  
Regional Supt.: Dr. Angela Fulton  
Director: Sandra Shipman  
Principal: Ms. Traci Porter  
Bookkeeper: Pamela Hunter-Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/23</u>
Cash Account:	
Checking Account–Wells Fargo	\$ <u>21,787.59</u>
TOTAL	\$ <u><u>21,787.59</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 Nob Hill Elementary School for the 2022-2023 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2022-2023 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

**NOB HILL ELEMENTARY SCHOOL**

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

**2022-2023**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>CREDIT ( FUND + )</b>	<b>DEBIT ( FUND - )</b>	<b>TRANSFERS IN</b>	<b>TRANSFERS OUT</b>	<b>ENDING BALANCES</b>
Athletics	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Music	-	-	-	-	-	-
Classes	3,820.83	28,418.50	11,429.61	10,815.77	28,523.49	3,102.00
Clubs	2,353.22	5,452.00	4,158.99	1,180.67	1,271.67	3,555.23
Departments	12,330.79	-	1,527.72	981.89	10,000.00	1,784.96
Trusts	8,439.97	284,428.44	313,588.74	87,460.71	59,809.46	6,930.92
General	<u>4,320.09</u>	<u>4,107.37</u>	<u>1,178.56</u>	<u>1,410.98</u>	<u>2,245.40</u>	<u>6,414.48</u>
<b>TOTALS</b>	<u><u>\$ 31,264.90</u></u>	<u><u>\$ 322,406.31</u></u>	<u><u>\$ 331,883.62</u></u>	<u><u>\$ 101,850.02</u></u>	<u><u>\$ 101,850.02</u></u>	<u><u>\$ 21,787.59</u></u>

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

PROFILE OF THE SCHOOL

Address: 6901 NW 16<sup>th</sup> Street, Plantation, Florida 33313  
Region: Central  
Regional Supt: Dr. Angela Fulton  
Director: Haleh Darbar  
Principal: Parinaz Bristol  
Bookkeeper: Robin Sabourin

CASH AND INVESTMENT SUMMARY

	<u>6/30/23</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 160,015.55
Investment:	
Treasurer’s Pool Account	<u>80,000.00</u>
TOTAL	<u>\$ 240,015.55</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 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

**PLANTATION HIGH SCHOOL**

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

**2022 - 2023**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>DEBIT (FUND -)</b>	<b>CREDIT (FUND +)</b>	<b>TRANSFERS OUT</b>	<b>TRANSFERS IN</b>	<b>ENDING BALANCES</b>
Athletics	\$ 4,136.96	\$ 25,074.87	\$ 38,664.40	\$ -	\$ 670.08	\$ 18,396.57
Music	-	2,199.50	1,496.95	-	760.15	57.60
Classes	10,101.18	90,640.98	84,788.51	53,670.94	65,401.05	15,978.82
Clubs	94,820.12	176,409.51	183,839.69	44,084.66	31,897.24	90,062.88
Departments	4,285.31	7,583.95	3,822.20	1,103.28	3,064.49	2,484.77
Trusts	68,760.95	83,191.83	106,138.09	32,412.81	19,059.44	78,353.84
General	<u>37,174.84</u>	<u>14,097.11</u>	<u>1,184.10</u>	<u>6,277.43</u>	<u>16,696.67</u>	<u>34,681.07</u>
<b>TOTALS</b>	<u><u>\$ 219,279.36</u></u>	<u><u>\$ 399,197.75</u></u>	<u><u>\$ 419,933.94</u></u>	<u><u>\$ 137,549.12</u></u>	<u><u>\$ 137,549.12</u></u>	<u><u>\$ 240,015.55</u></u>



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

PROFILE OF THE SCHOOL

Address: 310 NE 6<sup>TH</sup> Street, Pompano Beach, Florida 33060

Region: North

Regional Supt.: Dr. Jermain Fleming

Director: Ricardo Santana Reyes

Principal: Lisa Livingston

Bookkeepers: Deonne Jackson - Business Support Center (February 2023-Current)  
Tamisha Mitchell-Business Support Center (May 2019-February 2023)

CASH AND INVESTMENT SUMMARY

	<u>6/30/23</u>
Cash Account:	
Checking Account –Wells Fargo	<u>\$31,393.24</u>
TOTAL	<u>\$ 31,393.24</u>

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

AUDIT EXCEPTIONS

None

**POMPANO BEACH MIDDLE SCHOOL**

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

**2022-2023**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>DEBIT ( FUND - )</b>	<b>CREDIT ( FUND + )</b>	<b>TRANSFERS OUT</b>	<b>TRANSFERS IN</b>	<b>ENDING BALANCES</b>
Athletics	\$ 586.21	\$ 1,255.00	\$ 4,960.75	\$ 4,054.45	\$ 1,709.83	\$ 1,947.34
Classes	30.58	8,635.99	36,021.00	29,370.03	1,954.44	-
Clubs	14,007.75	12,173.29	14,010.75	11,207.43	8,612.51	13,250.29
Departments	5,946.92	-	-	210.86	1,361.21	7,097.27
Trusts	3,060.53	93,454.10	64,070.32	9,896.07	41,341.69	5,122.37
General	<u>893.05</u>	<u>3,043.95</u>	<u>6,367.71</u>	<u>6,077.11</u>	<u>5,836.27</u>	<u>3,975.97</u>
<b>TOTALS</b>	<u><u>\$ 24,525.04</u></u>	<u><u>\$ 118,562.33</u></u>	<u><u>\$ 125,430.53</u></u>	<u><u>\$ 60,815.95</u></u>	<u><u>\$ 60,815.95</u></u>	<u><u>\$ 31,393.24</u></u>

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

PROFILE OF THE SCHOOL

Address: 7400 Parkside Drive, Parkland, Florida 33067  
Region: North  
Regional Supt.: Dr. Jermaine Fleming  
Director: Merideth Weiss Schnur  
Principal: Jo-Anne Seltzer  
Bookkeeper: Lisa Wank

CASH AND INVESTMENT SUMMARY

	<u>6/30/23</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 150,295.01
 TOTAL	 <u>\$ 150,295.01</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 Riverglades 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

**RIVERGLADES ELEMENTARY SCHOOL**

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

**2022-2023**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>CREDIT ( FUND + )</b>	<b>DEBIT ( FUND - )</b>	<b>TRANSFERS IN</b>	<b>TRANSFERS OUT</b>	<b>ENDING BALANCES</b>
Classes	\$ 4,553.95	\$ 117,695.11	\$ 110,483.49	\$ 12,098.42	\$ 17,721.16	\$ 6,142.83
Clubs	2,209.79	2,717.00	3,752.90	151.58	-	1,325.47
Departments	12,813.64	6,401.60	92.96	1,260.59	557.07	19,825.80
Trusts	27,998.05	714,688.71	630,895.50	71,889.96	71,772.77	111,908.45
General	<u>6,290.04</u>	<u>1,004.00</u>	<u>852.03</u>	<u>5,300.45</u>	<u>650.00</u>	<u>11,092.46</u>
<b>TOTALS</b>	<u><u>\$ 53,865.47</u></u>	<u><u>\$ 842,506.42</u></u>	<u><u>\$ 746,076.88</u></u>	<u><u>\$ 90,701.00</u></u>	<u><u>\$ 90,701.00</u></u>	<u><u>\$ 150,295.01</u></u>

SILVER TRAILS MIDDLE SCHOOL  
AUDIT REPORT  
FOR THE 2021-22 FISCAL YEAR  
JULY 1, 2022, THROUGH JUNE 30, 2023

PROFILE OF THE SCHOOL

Address: 18300 Sheridan St. Pembroke Pines, FL 33331

Region: South

Regional Supt.: Alan Strauss

Director: Thomas Correll

Principal: John Tienjaroonkui

Bookkeeper: Candice Escarment - Business Support Center (October 2022-Present)  
Takisha McKay-Business Support Center (July 2021-September 2022)

CASH AND INVESTMENT SUMMARY

	<u>6/30/23</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 58,985.82
Investment:	
Treasury Pool	<u>75,000.00</u>
TOTAL	<u><u>\$ 133,985.82</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 Silver Trail Middle School for the 2022-23 fiscal year. We conducted our audit in accordance with accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2022-23 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

**SILVER TRAIL MIDDLE SCHOOL**

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

**2022-2023**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>CREDIT ( FUND + )</b>	<b>DEBIT ( FUND - )</b>	<b>TRANSFERS IN</b>	<b>TRANSFERS OUT</b>	<b>ENDING BALANCES</b>
Athletics	\$ 4,742.82	\$ 5,287.00	\$ 3,346.50	\$ -	\$ -	\$ 6,683.32
Music	1,716.44	2,280.00	2,509.51	844.80	997.55	1,334.18
Classes	10,837.53	201,176.00	207,970.86	1,498.84	4,476.96	1,064.55
Clubs	53,829.40	42,366.84	29,129.81	7,656.36	7,903.20	66,819.59
Departments	27,317.86	28,956.37	22,984.80	12,723.52	17,957.78	28,055.17
Trusts	25,133.43	175,649.02	187,986.82	49,345.41	38,247.37	23,893.67
General	<u>8,892.17</u>	<u>8,364.97</u>	<u>8,635.73</u>	<u>1,547.73</u>	<u>4,033.80</u>	<u>6,135.34</u>
<b>TOTALS</b>	<u><u>\$ 132,469.65</u></u>	<u><u>\$ 464,080.20</u></u>	<u><u>\$ 462,564.03</u></u>	<u><u>\$ 73,616.66</u></u>	<u><u>\$ 73,616.66</u></u>	<u><u>\$ 133,985.82</u></u>

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

PROFILE OF THE SCHOOL

Address: 1800 Indian Trace, Weston, Florida 33326  
Region: South  
Regional Supt.: Alan Strauss  
Director: Teresa Hall  
Principal: Robert Rivera  
Bookkeeper: Donna Petrone - Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/23</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 77,011.29
Investment:	
Treasurer’s Pool Account	<u>17,000.00</u>
TOTAL	<u>\$ 94,011.29</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 Tequesta Trace 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

**TEQUESTA TRACE MIDDLE SCHOOL**

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

**2022-2023**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>CREDIT ( FUND + )</b>	<b>DEBIT ( FUND - )</b>	<b>TRANSFERS IN</b>	<b>TRANSFERS OUT</b>	<b>ENDING BALANCES</b>
Athletics	\$ 14,225.71	\$ 31,459.00	\$ 37,170.49	\$ 20,884.30	\$ 21,863.70	\$ 7,534.82
Music	4,342.03	5,500.00	1,785.30	3,668.90	4,350.00	7,375.63
Classes	2,766.50	297,251.00	295,926.71	2,556.78	3,391.28	3,256.29
Clubs	14,233.17	73,292.84	58,054.43	32,905.15	30,466.90	31,909.83
Departments	5,732.83	-	64.25	608.89	41.28	6,236.19
Trusts	16,408.67	58,768.72	70,334.36	36,434.89	31,370.17	9,907.75
General	31,632.13	<u>6,381.79</u>	<u>4,647.56</u>	<u>1,768.48</u>	<u>7,344.06</u>	<u>27,790.78</u>
<b>TOTALS</b>	<u>\$ 89,341.04</u>	<u>\$ 472,653.35</u>	<u>\$ 467,983.10</u>	<u>\$ 98,827.39</u>	<u>\$ 98,827.39</u>	<u>\$ 94,011.29</u>



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

PROFILE OF THE SCHOOL

Address: 1500 SW 66<sup>th</sup> Avenue, Plantation, Florida 33317  
Region: Central  
Regional Supt: Dr. Angela Fulton  
Director: Joseph Balchunas  
Principal: Robert Schneider  
Bookkeeper: Lisa Camposano – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/23</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 150,196.57
Investment:	
Treasury Pool	<u>15,000.00</u>
TOTAL	<u>\$ 165,196.57</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 statements of Tropical 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

**TROPICAL ELEMENTARY SCHOOL**

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

**2022- 2023**

<b>FUND</b>	<b>BEGINNING BALANCES</b>	<b>DEBIT ( FUND - )</b>	<b>CREDIT ( FUND + )</b>	<b>TRANSFERS OUT</b>	<b>TRANSFERS IN</b>	<b>ENDING BALANCES</b>
Classes	\$ 1,008.17	\$ 71,289.28	\$ 77,030.00	\$ 6,605.87	\$ 2,656.85	\$ 2,799.87
Clubs	12,237.18	4,338.37	6,224.00	4,771.59	2,517.70	11,868.92
Departments	8,117.00	-	5.00	-	1,062.62	9,184.62
Trusts	24,712.15	533,963.06	543,914.41	104,612.30	118,894.55	48,945.75
General	<u>108,563.22</u>	<u>12,344.41</u>	<u>5,320.56</u>	<u>9,702.16</u>	<u>560.20</u>	<u>92,397.41</u>
<b>TOTALS</b>	<u><u>\$ 154,637.72</u></u>	<u><u>\$ 621,935.12</u></u>	<u><u>\$ 632,493.97</u></u>	<u><u>\$ 125,691.92</u></u>	<u><u>\$ 125,691.92</u></u>	<u><u>\$ 165,196.57</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
Eagle Point Elementary	4/11/2024	South	BSC	Before and After School Care Non-approved vendor and non-collection of fees	Policy 3320 & SPB I-454
New Renaissance Middle School	4/11/2024	South	BSC	Missing Tickets	I-302, I-403
Tamarac Elementary School	4/11/2024	North	BSC	Missing Money Collection Envelopes	I-302
Westpine Middle School	4/11/2024	Central	BSC	Missing BC-40P Collections, Missing Money Collection Envelopes	I-101, I302
Wilton Manors Elementary School	4/11/2024	Central	BSC	Missing Money Collection Envelopes	I-302

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	<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

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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	32,638.81	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

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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
96	Atlantic Technical College	4/11/2024	Non-Traditional	612,637.34	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
97	Banyan Elementary School	3/2/2023	Central	40,720.03	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
98	Central Park Elementary School	4/11/2024	Central	89,632.09	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
99	Coconut Creek Elementary School	4/11/2024	North	81,393.22	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None

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100	Country Hills Elementary School	4/11/2024	South	70,099.14	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
101	Deerfield Beach Elementary School	4/11/2024	North	30,254.90	Non-BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
102	Deerfield Beach Middle School	4/11/2024	North	117,250.91	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
103	Eagle Point Elementary School	4/11/2024	South	159,003.24	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	Exception
104	Everglades High School	4/11/2024	South	349,278.36	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
105	Griffin Elementary School	1/26/2023	South	81,516.73	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
106	New Renaissance Middle School	4/11/2024	South	45,810.67	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	Exception
107	New River Middle School	4/11/2024	Central	65,972.87	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	BSC	None	BSC/Non-BSC	None
108	Nob Hill Elementary School	4/11/2024	Central	21,787.59	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
109	Plantation High School	4/11/2024	Central	240,015.55	Non-BSC	None	Non-BSC	Exception	Non-BSC	Exception	Non-BSC	None	Non-BSC	None	Non-BSC	None
110	Pompano Beach Middle School	4/11/2024	North	31,393.24	BSC	None	BSC	Exception	BSC	None	BSC	None	BSC	None	BSC	None
111	Riverglades Elementary School	4/11/2024	North	150,295.01	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
112	Silver Trail Middle School	4/11/2024	South	133,985.82	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
113	Tamarac Elementary School	4/11/2024	North	50,503.31	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	Exception
114	Tequesta Trace Middle School	4/11/2024	South	94,011.29	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
115	Tropical Elementary School	4/11/2024	Central	165,196.57	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
116	Westpine Middle School	4/11/2024	Central	27,610.62	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	Exception
117	Wilton Manors Elementary School	4/11/2024	Central	51,626.10	BSC	None	BSC	None	BSC	None	BSC	None	BSC	Exception	BSC	Exception

Total Internal Funds Balance Completed

14,621,765.58



## 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

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

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

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## **IV. EXPENDITURES**

### **A. School Responsibilities**

The school shall:

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

### **B. Position Request**

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

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## **V. REGISTRATION FORMS**

### **A. Workforce Registration Application**

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

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## **V. REGISTRATION FORMS (continued)**

### **A. Workforce Registration Application (continued)**

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

### **B. Lifelong Learning Class Registration**

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

## **VI. FINANCIAL RECORDS RETENTION**

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

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

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## **VII. STUDENT REGISTRATION PAYMENTS AND REFUNDS**

### **A. Student Payments**

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

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

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

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## **VII. STUDENT REGISTRATION PAYMENTS AND REFUNDS** (continued)

### **B. Student Refunds** (continued)

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

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## **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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# BUSINESS PRACTICE BULLETIN

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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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### ***C. WHEN TO PROCESS TRAVEL FORMS***

Non-Employee Travel Reimbursement  
Expense Voucher  
Consultant/Trainer Agreement

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

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

Note: Entry of TDA's into the Payroll System is only applicable to schools and centers. TDA's with no estimated expenses should not be submitted for reimbursement.
6. A copy of all Temporary Duty Authorization forms shall be maintained at the originating school/center/department for audit purposes.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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### *E. TYPES OF TRAVEL*

1. **Class A and B Travel**

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

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

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

**Class C Travel**

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

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

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

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### ***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/secret/recordsret/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)

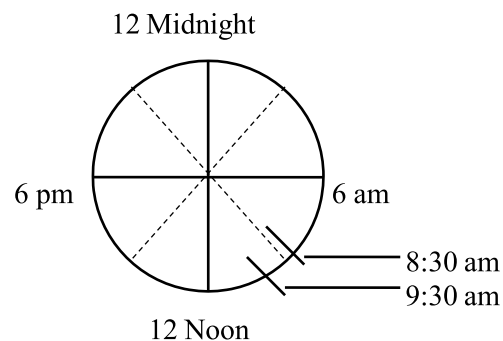
- f. The traveler may elect to claim per diem rather than actual expenses for meals and lodging. This rate is set by the IRS on an annual basis and is updated by the Treasurer's Office annually via memorandum.

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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The School Board of Broward County, Florida

## **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): <b>Rate effective 1/1/19</b>	
*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)	
<b>PER DIEM:</b> Lodging & Meals - *Current rate as published in the annual memorandum from the Treasurer's Office* _____x _____days requested	
<b>OR</b>	
<b>HOTEL:</b> \$ _____per day x _____days requested	\$ -
<b>MEALS:</b> *Current rate as published in the annual memorandum from the Treasurer's Office*	
<b>MISCELLANEOUS:</b>	
Registration: <b>PER POLICY 4208 - INDIVIDUAL MEMBERSHIPS ARE NOT REIMBURSABLE</b>	
Other: (specify) _____	
<b>TOTAL ESTIMATED EXPENSES:</b>	\$ -
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 \_\_\_\_\_

<b>IS A SUBSTITUTE REQUIRED DURING ABSENCE?</b>	<b>NO YES</b>
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**IV. AUTHORIZATION (For signature requirements, see School Board Policy 4007)**

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

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

VENDOR

NUMBER

Name: \_\_\_\_\_

Personnel Number \_\_\_\_\_

School/Department \_\_\_\_\_

Loc No. \_\_\_\_\_

Date \_\_\_\_\_

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

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

**II. TRANSPORTATION: (check items that apply)**

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

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

Name of Travel Agent: \_\_\_\_\_

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

Common Carrier (attach ticket receipt) .....

Rental Car (attach rental contract) review State of FL Vehicle Rentals Contract - RENTAL MUST BE MOST ECONOMICAL

Private Car Mileage \_\_\_\_\_ 0.00 miles x \_\_\_\_\_ 0.XX cents per mile Rate effective 1/1/19

\*Current rate as published in the annual memorandum from the Treasurer's Office.\*

Tolls and parking (attach actual receipts). CANNOT ACCEPT COPIES, CREDIT CARD OR BANK STATEMENTS.....

Taxi, Limousine, etc. (attach actual receipts). CANNOT ACCEPT COPIES, CREDIT CARD OR BANK STATEMENTS.....

**PER DIEM: Lodging & Meals**

\*Current rate as published in the annual memorandum from the Treasurer's Office.\*

x \_\_\_\_\_ days (as computed in Section I. above). Refer to Business Practice Bulletin A-435 .....

**--OR--**

Hotel (attach paid receipt) CANNOT ACCEPT COPIES, CREDIT CARD OR BANK STATEMENTS.....

Meals \*Current rate as published in the annual memorandum from the Treasurer's Office\* .....

**MISCELLANEOUS:**

Registration (attach paid receipt and agenda) PER POLICY 4208 - INDIVIDUAL MEMBERSHIPS ARE NOT REIMBURSABLE ...

Other (attach explanation) .....

**LESS TRAVEL ADVANCES:**

(input total advance - cell already formulated to reflect negative amount)

**TOTAL REIMBURSEMENT REQUESTED**

(Attach applicable original receipts, Trip Report, TDA-1 and Agenda to support this request for reimbursement)

**IV. AUTHORIZATION:**

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

Approval \_\_\_\_\_

Signature of Principal/Department Head

Signature of Requesting Person

Print Name &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) Class+Obj+0's	Bus Area (4)	Cost Center (10) BA+T+L+0	Fund (4)	Internal Order (12)	WBS Element (14)	Grant (14)	Functional Area (16) Function + Activity + 0's

Budgetkeeper/Bookkeeper \_\_\_\_\_

Phone # \_\_\_\_\_

## Travel Voucher

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



**THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA**

## TRIP REPORT


NAME \_\_\_\_\_ POSITION \_\_\_\_\_

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

For \_\_\_\_\_  
Convention/Seminar, Etc.

**Date(s)**

### Summary of Day's Events



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

Signature

## Trip Report

**Name:** name of person traveling

**Position:** position of person traveling

**City and State:** city and state where trip was taken

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

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

**Signature:** person traveling must sign form.

NAME \_\_\_\_\_ DATE \_\_\_\_\_

PERSONNEL NO. \_\_\_\_\_  TRANS (RA-007)

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

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

**I. ITINERARY:**

Travel Dates	Departure Time	Arrival Time	Destination From/To

**II. REIMBURSEMENT REQUEST:**

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

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

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

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

**III. AUTHORIZATION:**

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

Approval \_\_\_\_\_  
Principal/Department Head

\_\_\_\_\_  
Signature of requesting person

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

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

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

### Class “C” Travel Meals Voucher

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

# Exhibit 5

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

VENDOR  
NUMBER

Date \_\_\_\_\_

Name \_\_\_\_\_

Social Security Number: \_\_\_\_\_

Address: \_\_\_\_\_

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

### I. PURPOSE OF TRIP:


### II. TRANSPORTATION:

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

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

### III. PER DIEM:

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

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

### IV. AUTHORIZATION:

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

### V. EXPENDITURE INFORMATION:

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

## CONSULTANT AGREEMENT

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

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

PROJECT/PROGRAM TITLE: \_\_\_\_\_

COMPONENT TITLE: \_\_\_\_\_

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

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

Business Event Type	Business Event #	Signature of Consultant/Trainer	Date
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## 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
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Refer to School Board Policy 3400 for limitations of travel expenses.  
Form 2007 (Rev 10/13)

Broward County Public Schools

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

## Request for Taxpayer Identification Number and Certification

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

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

### Part I Taxpayer Identification Number (TIN)

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

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

Social security number
or
Employer identification number

### Part II Certification

Under penalties of perjury, I certify that:

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

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

<b>Sign Here</b>	Signature of U.S. person ♦	Date ♦
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## General Instructions

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

### Purpose of Form

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Payments you receive will be subject to backup withholding if:**

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

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

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

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

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

## Penalties

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

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

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

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

## Specific Instructions

### Name

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

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

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

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

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

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

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

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

### Exempt Payee

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



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

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

The following payees are exempt from backup withholding:

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

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

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

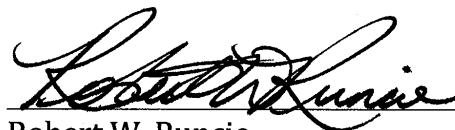
FROM: Dr. Leontine J. Butler, Executive Director  
Early Childhood Education Department

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

The School Board of Broward County, Florida

BULLETIN NO: C-100

PAGE: 2 OF 16

DATE: 6-25-13

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

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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

Issued By:  
Early Childhood Education Department

# BUSINESS PRACTICE BULLETIN

The School Board of Broward County, Florida

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

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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.

**Supersedes: N/A**

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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.

Supersedes: N/A

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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.

Supersedes: N/A

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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**

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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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INTERNAL FUNDS ACCOUNTING**

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**I. INTERNAL ACCOUNTS POLICIES (Continued)**

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

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**II. RESPONSIBILITY – PRINCIPAL**

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

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

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**II. RESPONSIBILITY – PRINCIPAL (Continued)**

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

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

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

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

**III. RESPONSIBILITY - BOOKKEEPER**

The bookkeeper will be delegated responsibility for:

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

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**IV. EMPLOYEE RESTRICTIONS**

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

**V. ACCOUNTING FOR STUDENT ACTIVITIES**

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

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



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**V. ACCOUNTING FOR STUDENT ACTIVITIES (continued)**

A. Schools may participate with Independent School Related Organizations (**ISROs**) such as P.T.A. or booster clubs with planning, staging, or conducting of school-related activities. Such activities may be held on or off the school grounds and will usually take the form of fund-raising events such as carnivals, paid entertainment, or food sales. All school-related activities must be approved by the school Principal and be beneficial to students.

- a) If the school-related activity is sponsored by the school, District procedures shall be followed to provide appropriate accounting for funds and to ensure compliance with District policies.
- b) If the school-related activity is sponsored by the ISRO, and a share of the proceeds are to be disbursed to the school, a Letter of Agreement (Exhibit 3) must be executed prior to the start of the activity.

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

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

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

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

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**V. ACCOUNTING FOR STUDENT ACTIVITIES (Continued)**

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

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

**VI. INDEPENDENT SCHOOL RELATED ORGANIZATIONS (ISROs)**

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

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

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

These organizations:

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

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**VI. INDEPENDENT SCHOOL RELATED ORGANIZATIONS (Continued)**

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

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

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

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**VI. INDEPENDENT SCHOOL RELATED ORGANIZATIONS (Continued)**

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

Independent School Related Organizations **MAY NOT**:

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

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

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**CLASSES, CLUBS AND DEPARTMENTS**

**TOPICS IN BULLETIN:**

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

**EXHIBITS REFERENCED:**

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

**I. GENERAL INFORMATION**

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

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

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

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

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

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**I. GENERAL INFORMATION (Continued)**

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

**II. CLASSES**

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

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

**III. CLUBS**

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

Accounts reflected in this area include:

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

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**IV. DEPARTMENTS**

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

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

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

**A. LIBRARIES/MEDIA CENTERS**

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

**B. GUIDANCE DEPARTMENT**

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

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

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**B. GUIDANCE DEPARTMENT (Continued)**

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



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**GENERAL**

**TOPICS IN BULLETIN:**

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

**EXHIBITS REFERENCED:**

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

**I. GENERAL INFORMATION**

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

**II. REVENUES**

Revenues for the General Fund are usually obtained from:

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

**III. EXPENDITURES**

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

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**III. EXPENDITURES (Continued)**

**A. APPROPRIATE EXPENDITURES**

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

**B. INAPPROPRIATE EXPENDITURES**

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

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**IV. TRANSFERS**

**A. FROM GENERAL FUND TO ANOTHER INTERNAL FUND ACCOUNT**

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

**B. TO GENERAL FUND FROM ANOTHER INTERNAL FUND ACCOUNT**

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

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**V. SCHOOL/BOOK STORES**

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

The following rules pertain to store operations:

- A.** The responsibility for the control and operation of a school-run store must be assigned to a School Board employee but not the school bookkeeper. Students used in operating the store must be properly trained and supervised by the employee store operator.
- B.** There are multiple store accounts provided in the computerized bookkeeping system. The account numbers may be obtained from the Internal Accounts Office.
- C.** All transactions must be recorded in the appropriate account. The account is to be used exclusively for sales collections and purchases of items for **resale**.
- D.** Merchandise removed for classroom or office use must be recorded by a transfer of funds from an applicable fund account (General, Media, etc.) that will be using the merchandise.
- E.** School/book stores will be accounted for at year end by:

  - 1. completion of a physical inventory (Inventory Form EXHIBIT 1).
  - 2. completion of a Statement of Revenue and Expenditures (Form EXHIBIT 2).
  - 3. a price list of all items sold is to be kept and given to the bookkeeper.
- F.** Profits accrued from school/book store operations usually are transferred to the General Fund account. Occasionally clubs; classes, organizations, or departments operate the store(s). If this situation is applicable, all or a portion of the profits may be transferred to the applicable club's, classes', organization's, or department's internal fund account.

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**V. SCHOOL STORES/BOOKSTORES (Continued)**

**G.** Store operations should comply with the following references.

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

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**DEPOSITORY ACCOUNTS**

**TOPICS IN BULLETIN:**

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

**EXHIBIT REFERENCED:**

- 1 Bank Resolution for Internal Accounts

**I. DEPOSITORY ACCOUNTS**

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

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

**I. DEPOSITORY ACCOUNTS (Continued)**

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

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

**I. DEPOSITORY ACCOUNTS (Continued)**

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

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**II. ARMORED CAR PICKUP SERVICE**

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



# **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

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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

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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

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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).

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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.

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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.

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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.

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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.



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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**

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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**

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### 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.

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**INTERNAL ADVANCES AND BUDGET PETTY CASH**

**TOPICS IN BULLETIN:**

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

**EXHIBIT REFERENCED:**

- 1 Expense Reimbursement/Payment Request Form

**I. INTERNAL ADVANCES**

**A. GENERAL INFORMATION**

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

Small purchases.

To make change.

Issue refunds.

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

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

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

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

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

**I. INTERNAL ADVANCES (Continued)**

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

**B. ESTABLISHING AN INTERNAL ADVANCE**



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

**C. REPLENISHING AN INTERNAL ADVANCE**

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

**I. INTERNAL ADVANCES (Continued)**

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

**D. CLOSING AN INTERNAL ADVANCE**

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

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

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

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

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

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

March 15, 2006

TO: Principals  
Bookkeepers

FROM: Nell Johnson, Director

VIA: Area Superintendent

SUBJECT: **PRINCIPAL'S DISCRETIONARY ACCOUNT**

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

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

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

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

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

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

Thanks for your continued cooperation.

NJ:vgp

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

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

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

**Nell Johnson, Director**  
Internal Funds  
754-321-0590

# 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

<b>Issued By:</b> <b>Internal Accounts Department</b>
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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).

Issued By: Internal Accounts Department
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**SALES AND USE TAXES**

**TOPICS IN BULLETIN:**

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

**EXHIBITS REFERENCED:**

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

**I. GENERAL INFORMATION**

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

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

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

**II. EXEMPT ACTIVITIES AND ITEMS**

**A. STUDENT PUBLICATIONS**

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

**B. STUDENTS AND/OR FACULTY TALENT/ATHLETIC EVENTS**

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

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**II. EXEMPT ACTIVITIES AND ITEMS (Continued)**

**C. TEXTBOOKS/WORKBOOKS**

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

**D. SCHOOL LUNCHES**

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

**E. VENDING MACHINES**

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

**F. PROMOTION/PUBLIC RELATIONS; HOSPITALITY; SACS EXPENDITURES**

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

**G. CAPS AND GOWNS**

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

**H. FLOWERS/MEMORIALS FOR STUDENT/STAFF**

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

**I. INSTRUCTIONAL MATERIALS**

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

**J. LANDSCAPING/SCHOOL IMPROVEMENT**

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



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**II. EXEMPT ACTIVITIES AND ITEMS (Continued)**

**K. GRAD NIGHT**

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

**L. UNIFORMS**

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

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

**M. PRIZES, AWARDS, GIFTS**

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

**N. HORTICULTURE**

Initial purchase of plants or seeds by school from wholesaler.

**O. CARNIVALS/CIRCUSES**

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

**P. BANQUETS**

All banquets **EXCEPT** Faculty/ Sunshine.

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**II. EXEMPT ACTIVITIES AND ITEMS (Continued)**

**Q. FIELD TRIPS**

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

**R. OTHER**

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

**III. TAXABLE ACTIVITIES AND ITEMS**

**A. FACULTY/SUNSHINE ACCOUNTS**

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

**B. DANCE TICKETS AT HOTELS**

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

**C. PARKING DECAL SALES**

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

**D. HORTICULTURE SALES**

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

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**III. TAXABLE ACTIVITIES AND ITEMS (Continued)**

**E. FACILITY RENTAL**

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

**F. INSTRUMENT RENTAL**

Collections from the rental or sale of instruments are taxable.

**G. FUNDRAISERS**

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

**EXCEPTIONS:**

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

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

**H. CLUB CLOTHING**

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

**I. ADVERTISEMENTS**

Placards, billboards or signs which are:

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

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**III. TAXABLE ACTIVITIES AND ITEMS (Continued)**

**J. PRODUCTION SHOPS**

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

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

a. Cosmetology

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

b. Medical Arts

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

c. Commercial Food Programs

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

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

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**IV. SALES TAX EXEMPTION CERTIFICATE**

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

**V. SALES TAX COLLECTIONS AND REMITTANCES**

- A.** Schools are to open a **SALES TAX TRUST ACCOUNT**. (Account number may be obtained from the Internal Accounts Office.) Sales tax receipts may be receipted:
1. Directly into the Sales Tax Trust Account as receipts are processed.
  2. Into the applicable fund account and total sales tax due may be transferred at the conclusion of the activity from the applicable fund account to the Sales Tax Trust Account.
- B.** Schools are to submit sales tax collections to the School Board of Broward County on a **MONTHLY** basis.
- C.** When remitting sales tax collections, a **SALES AND USE TAX WORKSHEET** (EXHIBIT 2) must accompany the remittance.
- D.** The following items **MUST** accompany a sales tax remittance:
1. School check payable to SBBC for the total amount of sales tax remittance.
  2. Sales and Use Tax Worksheet (EXHIBIT 2).
  3. Remittance Transmittal (EXHIBIT 3).
- E.** All sales tax remittances **MUST** be forwarded to the Treasurer's Office.

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**INTERNAL FUNDS PURCHASES**

**TOPICS IN BULLETIN:**

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

**EXHIBITS REFERENCED:**

- 1 School Activity Purchase Order
- 2 Telephone Quotation Sheet

**GENERAL INFORMATION**

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

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

**I. SCHOOL BOARD POLICY 3320**

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

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

**B. BID REQUIREMENTS**

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

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**I. SCHOOL BOARD POLICY 3320 (Continued)**

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

**II. RESPONSIBILITY**

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

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**II. RESPONSIBILITY (Continued)**

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

**III. SCHOOL ACTIVITY PURCHASE ORDER**

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

**IV. TELEPHONE QUOTATION SHEET**



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

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**TRAVEL**

**TOPICS IN BULLETIN:**

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

**EXHIBITS REFERENCED:**

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

**I. GENERAL INFORMATION**

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

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**II. TRAVEL FORMS**

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

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

**B. Travel Voucher (Exhibit 2)**

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

**C. Trip Report (Exhibit 3)**

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

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

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

**E. Expense Voucher (Exhibit 5)**

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

**F. Consultant Agreement (Exhibit 6)**

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

**G. Telephone Quotation Sheet (Exhibit 7)**

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

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**III. TRAVEL CLASS CRITERIA AND FORMS**

- A. CLASS A TRAVEL (travel for 24 hours or more)**
  - 1. TDA-1
  - 2. Travel Voucher
  - 3. Trip Report
  - 4. Telephone Quotation Sheet (if applicable)
  
- B. CLASS B TRAVEL (Less than 24 hours, overnight stay)**
  - 1. TDA-1
  - 2. Travel Voucher
  - 3. Trip Report
  - 4. Telephone Quotation Sheet (if applicable)
  
- C. CLASS C TRAVEL (Day trip, no overnight stay, travel begins before 6:00 a.m. or extends beyond 8:00 p.m.)**
  - 1. TDA-1
  - 2. Class C Meal Voucher
  - 3. Trip Report
  - 4. Telephone Quotation Sheet (if applicable)
  
- D. NON-EMPLOYEE TRAVEL REIMBURSEMENT**
  - 1. Expense Voucher
  - 2. Consultant/Trainer Agreement

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

**IV. TRAVELING WITH STUDENTS**

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

**IV. TRAVELING WITH STUDENTS (Continued)**

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

**B.** For example:

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

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

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

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

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

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**YEAR END CLOSING AND FINANCIAL REPORTS**

**TOPICS IN BULLETIN:**

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

**EXHIBITS REFERENCED:**

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

**I. YEAR END CLOSING**

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

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

**A. STUDENT ACTIVITY ACCOUNTS**

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

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**I. YEAR END CLOSING (Continued)**

**B. VOCATIONAL, TECHNICAL AND ADULT EDUCATION**

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

**C. CHILD CARE COLLECTIONS**

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

**D. INTERNAL ADVANCES**

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

**II. YEAR END CLOSING REPORTS**

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

**A. INVENTORIES**

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

**NOTE:** An inventory price list for each school year **MUST** be maintained and be available for audit. The price list must show each item sold and the price at which it was sold. Any deviation from this price list must be documented (specific item discounted, discounted price and quantity discounted.)

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**II. YEAR END CLOSING REPORTS (Continued)**

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

**B. STATEMENT OF REVENUE AND EXPENDITURES**

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

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

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

**C. ALL UNPAID LIABILITIES**

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



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**II. YEAR END CLOSING REPORTS (continued)**

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

**D. PRE-NUMBERED UNUSED TICKET INVENTORY**

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

**E. CHECKLIST FOR YEAR END CLOSING**

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

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

**Reports to be printed are:**

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

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**III. RETAINING RECORDS (BOOKKEEPER'S FILES)**

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

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

## FUNDRAISING ACTIVITIES

### TOPICS IN BULLETIN:

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

### EXHIBITS REFERENCED:

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

## GENERAL INFORMATION

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

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

## **I. FUNDRAISING ACTIVITIES LIMITATIONS**

### **A. SCHOOL BOARD POLICY 6206**

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

### **B. SCHOOL BOARD POLICY 3.2**

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

## **II. FUNDRAISING ACTIVITY PROCEDURES**

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

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

## II. FUNDRAISING ACTIVITY PROCEDURES (Continued)

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

### A. SPONSOR INFORMATION

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

## II. FUNDRAISING ACTIVITY PROCEDURES (Continued)

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

### III. FINANCIAL REPORT, STUDENT ACTIVITY OPERATING REPORT

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

#### A. COMPLETING THE FINANCIAL REPORT

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

### III. FUNDRAISING FINANCIAL REPORT (Continued)

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

### IV. STATEMENT OF REVENUE AND EXPENDITURES

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

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

#### A. COMPLETING THE STATEMENT OF REVENUE AND EXPENDITURES

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



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

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

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**ADMISSION TICKETS/TICKET REPORT**

**TOPICS IN BULLETIN:**

- I. TICKET PURCHASES
- II. TICKET USAGE
- III. ACCOUNTING FOR TICKETS
- IV. PERPETUAL TICKET INVENTORY SHEET
- V. REPORT OF TICKETS SOLD
- VI. DESTRUCTION OF TICKETS

**EXHIBITS REFERENCED:**

- 1 School Activity Purchase Order
- 2 Perpetual Ticket Inventory Sheet
- 3 Report of Tickets Sold
- 4 Inventory Record of Tickets

**GENERAL INFORMATION**

Many student activities (plays, dances, etc.) will involve an admission charge. Tickets (either prenumbered or special print) **MUST** be used and issued for **ALL** events for which an admission is charged. This bulletin addresses the purchase, use, maintenance and reporting required for Admission Tickets.

It is advisable to minimize the inventory of tickets.

**I. TICKET PURCHASES**

- A. All prenumbered tickets and/or prenumbered/prepriced tickets are to be purchased from an approved vendor using a School Activity Purchase Order (Exhibit 1).
- B. All prenumbered Athletic tickets **MUST** have the selling price printed on the face of the ticket. Different colors for different prices is required.

**I. TICKET PURCHASES (Continued)**

- C. Vendor's invoice **MUST** include the following information:

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1. Ticket color
  2. Admission price printed on each color
  3. Beginning/ending ticket numbers
  4. Number of tickets on each roll
- D. Tickets **MUST** be delivered to the School Bookkeeper who will verify the ticket order information (number and color of rolls; prices, etc.) with the Vendor's invoice.
- E. The School Bookkeeper will retain the School Activity Purchase Order (SAPO) copy and vendor invoice copy for audit purposes. In addition, the School Bookkeeper will record each new ticket roll received and applicable information (color, price, etc.) on a Perpetual Ticket Inventory Sheet (Exhibit 2).
- F. **IF** "SEASON TICKETS" are utilized by a school, the above procedures apply to the ordering of "SEASON TICKETS", **AND** the words "SEASON TICKET" **MUST** be imprinted.

**II. TICKET USAGE-Prenumbered/Prepriced**

Most prenumbered, prepriced tickets will be purchased for use at Athletic events (admissions to football, basketball, etc.).

**II. TICKET USAGE-Prenumbered/Prepriced (Continued)**

**A. ATHLETIC TICKETS**

1. Prenumbered, prepriced tickets **MUST** be issued and used for all athletic events where admissions are charged.
2. **NO** admission should be granted without a ticket.

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3. **ALL** tickets presented for admission to an event **MUST** be torn in half upon presentation for entry to the event.
4. Tickets which have been presented for admission **ARE NOT** to be retained for any reason.
5. Athletic tickets **ARE NOT** to be used for any other activity in the school for which an admission is charged.
6. Prepriced tickets for any event **CANNOT** be sold for a different price than printed on the ticket.
7. The Athletic Director **MUST** complete the **PERPETUAL TICKET INVENTORY SHEET** each time tickets are issued to a seller.

**B. NON ATHLETIC TICKETS**

1. Bookkeeper will complete the **PERPETUAL TICKET INVENTORY SHEET** each time tickets are issued to a seller for a non athletic event (drama production, dance, etc.).

**II. TICKET USAGE-Prenumbered/Prepriced (Continued)**

2. Special print tickets (Prom, Homecoming dance, etc.) **MUST** be verifiable as to number printed. Unused tickets should be retained by Bookkeeper for audit purposes.
3. Non athletic tickets should **NEVER** be used as a means of admission to an athletic event.

**C. COMPLIMENTARY TICKETS**

1. Each school should order tickets which have the words **'COMPLIMENTARY'** imprinted on the front of the ticket. Complimentary tickets are to be used when **NO** admission charge is made.

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2. **'COMPLIMENTARY'** tickets **ARE** to be prenumbered.
3. **ATHLETIC COMPLIMENTARY TICKETS** do not need to be issued to School Staff.
4. **ATHLETIC COMPLIMENTARY TICKETS** may be supplied by the home/host school to a visiting school.
5. Complimentary tickets **MUST** be accounted for on a ticket report even though there are no monies associated with the complimentary tickets.

### **III. ACCOUNTING FOR TICKETS**

The purpose of ticket accounting is to assign responsibility to the ticket seller. The assignment of responsibility provides for a verification of sales and/or collections.

- A. The **PERPETUAL TICKET INVENTORY SHEET** (Exhibit 2) **MUST** be initiated upon the 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 destroyed.
- B. It is strongly recommended **ALL** Perpetual Ticket Inventory Sheets be placed and stored in a binder and kept in the School Bookkeeper's Office at the end of the school year.
- C. The School Bookkeeper will be responsible for maintaining the non athletic preprinted, prenumbered Perpetual Ticket Inventory Sheets.
- D. The Athletic Director will be responsible for maintaining the athletic Perpetual Ticket Inventory Sheets during the school year and is accountable for the total sales value of **ALL** athletic tickets available for sale as indicated by the Perpetual Ticket Inventory Sheets.

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- E. At the end of the school year, the Athletic Director's inventory sheets and unused ticket rolls will be turned in to the School Bookkeeper for safekeeping, verification and inclusion on the year-end closing inventory.
- F. At year end, the School Bookkeeper will complete the PRE-NUMBERED TICKET INVENTORY (Exhibit D) as part of the year-end closing requirements.

**IV. PERPETUAL TICKET INVENTORY SHEET**

- A. A Perpetual Ticket Inventory Sheet (Exhibit 2) **MUST** be completed for **EACH** roll of tickets in the school's inventory. Each roll must have its own Perpetual Ticket Inventory Sheet.
- B. The School Bookkeeper should retain a copy of **ALL** Perpetual Ticket Inventory Sheets issued to the Athletic Director for use at athletic events. A copy should be retained until year end when the Athletic Director returns the Perpetual Ticket Inventory Sheets and unused ticket rolls to the School Bookkeeper for summer break safekeeping and inclusion on year-end closing inventory.
- C. The Perpetual Inventory Sheet(s) when used by either the Athletic Director (athletic event tickets) or the School Bookkeeper (non athletic event tickets) will be completed each time tickets are issued. The information required when issuing tickets is:
  - 1. Name of individual to whom tickets are being issued
  - 2. First number available to be sold on the roll
  - 3. Identification of event for which tickets are being used.
- D. When the ticket sale is completed, the following information will be recorded on the Perpetual Ticket Inventory Sheet:
  - 1. Last ticket number used (next available ticket on roll minus one).
  - 2. Date ticket roll returned.
  - 3. Corresponding Ticket Report Number.

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**IV. PERPETUAL TICKET INVENTORY SHEET (Continued)**

- E. School Bookkeeper at year-end will red line the last entry on each **PERPETUAL TICKET INVENTORY SHEET**. The sheet will then be reissued the following school year.
- F. ALL Perpetual Ticket Inventory Sheets **MUST** be retained for the annual Audit.

**V. REPORT OF TICKETS SOLD**

- A. A Report of Tickets Sold (Exhibit 3) **MUST** be completed every time tickets are used even if money is not collected.
- B. The School Bookkeeper will issue the **REPORT #**. It is advisable to distinguish between Athletic Ticket Reports and non athletic Ticket Reports by the report number.
- C. The Report of Tickets Sold is to be completed by the sponsor/Athletic Director responsible for the activity.
- D. The School Bookkeeper **MUST** verify the following areas:
  - 1. Quantity of Tickets Sold
  - 2. Ticket Price
  - 3. Total Value of Tickets Sold
  - 4. Net Cash Receipts
- E. The School Bookkeeper must receipt the collections and reference the official receipt number to the ticket report and the ticket report number.
- F. Collections and deposits equals the Total Net Cash Receipts.
- G. Overages/Shortages in receipts **MUST** be reflected on Report of Tickets Sold.

**V. REPORT OF TICKETS SOLD (Continued)**

- H. Sales Tax computations must be completed and verified for events **NOT** using student/faculty talent (i.e. - dance using a disc jockey as entertainment).

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- I. Distribute copies of the Report of Tickets Sold as specified on bottom of the form.

**VI. DESTRUCTION OF TICKETS**

If it is decided tickets are to be destroyed, the following steps are to be followed:

- A. On the Perpetual Ticket Inventory Sheet indicate the remaining ticket numbers of the roll to be destroyed. The School Bookkeeper and the Principal **MUST** sign the Perpetual Ticket Inventory sheet. Sheet must be retained for Audit.
- B. **IF** special print tickets are to be destroyed at the conclusion of the sale, the remaining ticket numbers of the destroyed tickets should be recorded on the bottom of the Report of Tickets Sold form and be signed by the School Bookkeeper and Principal.



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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  
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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.

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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.

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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

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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)**.

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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.

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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.

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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.

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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.**

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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  
and Summer Camp Program

V. INTERNAL ACCOUNT GUIDELINES (All SBO programs)

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

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

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

SUBJECT: Administration/Accounting for BASCC  
and Summer Camp Program

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### Exhibit #'s Numbers

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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](#)
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**BASCC OPERATIONAL HANDBOOK EXHIBIT**