

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

Signatures on file

July 15, 2005

TO: Principals
FROM: Nell Johnson, Director of Internal Funds
VIA: Area Superintendent
**SUBJECT: REVISION INTERNAL ACCOUNTS STANDARD PRACTICE
BULLETIN I-201 "Athletics"**

Attached is the revision to Internal Funds Accounting Standard Practice Bulletin I-201, "Athletics." The revision was necessary due to an internal audit regarding Athletic Payroll payments.

The bulletin is being distributed electronically, via the Internet. Instructions for accessing the Web Page are as follows: <http://www.broward.k12.fl.us/comptroller/> click on Treasurer; then Published Documents, click on Internal Accounts Standard Practice Bulletins. The Internal Accounts Standard Practice Bulletin Log will be displayed. Select I-201, Athletics.

Please print the appropriate number of copies for each Bookkeeper/Budgetkeeper and Payroll Contact.

If you cannot access this site, please call 754-321-0576. Any questions regarding the content of this bulletin should be directed to **Nell Johnson, Internal Funds Director, 754-321-0589.**

HJL/HLR/NJ:vgp

Attachment

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SCHOOL BOARD OF BROWARD COUNTY, FL
INTERNAL FUNDS ACCOUNTING

STANDARD PRACTICE BULLETIN
JULY 6, 2005

I - 201

ATHLETICS

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EXHIBITS REFERENCED:

Exhibit 1	Report of Tickets Sold
Exhibit 2	Athletic Workers – Data Information Sheet
Exhibit 3	Athletic Payroll Report For School Board Employees
Exhibit 4	Athletic Payroll Report For Game Officials And/Or Non School Board Employees
Exhibit 5	Split Gate Report
Exhibit 6	Check Request
Exhibit 7	Inventory Record of Tickets
Exhibit 8	Athletic Event Flowchart

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ATHLETICS

TOPICS IN BULLETIN:

- I. GENERAL INFORMATION
- II. ATHLETIC DIRECTOR'S RESPONSIBILITIES-INTERNAL FUNDS
- III. ASSOCIATION MEMBERSHIPS
- IV. FLORIDA HIGH SCHOOL ATHLETIC ASSOCIATION (FHSA) EVENTS
- V. BOOKKEEPER'S RESPONSIBILITIES - ATHLETIC PAYROLL

EXHIBITS REFERENCED:

- 1 REPORT OF TICKETS SOLD
- 2 ATHLETIC WORKERS - DATA INFORMATION SHEET
- 3 ATHLETIC PAYROLL REPORT FOR SCHOOL BOARD EMPLOYEES
- 4 ATHLETIC PAYROLL REPORT FOR GAME OFFICIALS AND/OR NON SCHOOL BOARD EMPLOYEES
- 5 SPLIT GATE REPORT
- 6 CHECK REQUEST
- 7 INVENTORY RECORD OF TICKETS
- 8 ATHLETIC EVENTS FLOWCHART

I. GENERAL INFORMATION

- A. In accordance with Policies 6202, 6203 and 6204, the activities of the school athletic department are required to insure athletic participation equally to boys and girls.
- B. Each Principal shall appoint an Athletic Director who will be responsible for administering the interscholastic athletic program and shall be responsible for the management of all business transactions pertaining to the athletic program.
- C. All revenues of any sort **MUST** be deposited in the internal accounts of the school. The Athletic Director will be responsible for certain supplementary records and reports as outlined in this guide.

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II. ATHLETIC DIRECTOR'S RESPONSIBILITIES - INTERNAL FUNDS

A. RECEIPTS

1. All monies from any source **MUST** be deposited with the school bookkeeper by the Athletic Director or designee immediately following the athletic event.
2. In presenting deposits to the bookkeeper, the Athletic Director or designee will support the deposits with a properly documented Report of Tickets Sold Form (Exhibit 1) and an Athletic Game Report.

B. DISBURSEMENTS

1. The Athletic Director shall serve as the official purchasing agent for the Athletic Department.
 - a. The Athletic Director is responsible for complying with budget restrictions and all School Board of Broward County Purchasing procedures and Policy 3320.
 - b. Requests for purchases originated by coaches **MUST** be presented to the Athletic Director for handling.
 - c. To initiate a disbursement, the Athletic Director will sign off on all vendor invoices to be paid through internal accounts.
2. The Athletic Director shall provide the bookkeeper with the proper paperwork (see section C below) required in order to issue payments for Athletic payrolls.

C. ATHLETIC PAYROLL

NO CASH PAYMENTS WILL BE ISSUED TO ANY ATHLETIC WORKERS OR OFFICIALS. Payments to athletic workers, will be in accordance with the **SCHOOL ACTIVITIES UNIT PRICE SALARY SCHEDULE** (current schedule can be obtained by contacting the Athletics Department). The County Athletic Director will notify School Athletic Directors when rate changes occur in the schedule. These rates are established by the School Board of Broward County and **NO OTHER** rate of pay is to be made.

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II. ATHLETIC DIRECTOR'S RESPONSIBILITIES (Continued)

**IT IS THE ATHLETIC DIRECTOR'S RESPONSIBILITY TO INFORM THE
ATHLETIC WORKERS OF THE PAYMENT PROCEDURES FOR
ATHLETIC EVENTS.**

1. **ALL** Activity Bus Drivers, including those driving for athletic activities, **MUST** have a Personnel Action Form (PAF) prepared and **MUST** be paid through the payroll system. **BUS DRIVERS ARE NOT TO BE PAID DIRECTLY FROM THE INTERNAL ACCOUNTS.**
2. **External Security (off-duty police officers)** may be paid by either issuing:
 - a. A requisition to the Purchasing Department requesting a purchase order for services from the Municipality or Broward Sheriff's Office.
 - b. A check request payable to the individual police officer.
 - c. A check from Internal Accounts **ONLY** when payment is made to the Municipality or Broward Sheriff's Office
3. **Athletic Workers (Ticket Sellers, Takers, etc.) Crowd Control Monitors and S.I.U. Investigators** are to be paid according to the rates established by the School Board of Broward County and appears on the School Activities Unit Price Salary Schedule.

These workers will be paid through the Payroll System if they are District employees. If the Athletic worker is an Official or non School Board of Broward County employee, then they are paid through the Accounts Payable System using a Check Request.

- a. **ATHLETIC WORKERS (Gate Help, Crowd Control Monitors, etc.)** Athletic Workers **NOT** employed by the Broward County School Board, **MUST** have a copy of his/her Social Security card and driver's license (or other valid identification) on file with the School Bookkeeper/Budgetkeeper **BEFORE** an Accounts Payable check can be issued for work performed.

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II. ATHLETIC DIRECTOR'S RESPONSIBILITIES (Continued)

3. Athletic Workers (Ticket Sellers, Takers, etc.)

Prior to any games being played, the School Athletic Director will provide the School Bookkeeper/Budgetkeeper with the Data Information Sheet (Exhibit 2), and a copy of any official or non School Board of Broward County employee's Social Security card and Driver's License (or other valid identification).

b. GAME OFFICIALS

Before the start of the Athletic season(s), the County Athletic Department will provide the schools' Bookkeeper/Budgetkeepers with an alphabetic list of **ALL** officials including their vendor number, address, and social security number. Additionally, the County Athletic Department will maintain a file for Officials with a copy of their Social Security card and Driver's License or other valid identification.

The next morning following a game, the Athletic Director will provide the School bookkeeper with the completed Athletic Payroll Reports and ensure that the Payroll Reports have been filled out completely. See copies of the Athletic Payroll Report for School Board employees - Exhibit 3; and the Athletic Payroll Reports for Officials/Non School Board of Broward County employees - Exhibit 4. The Bookkeeper/Budgetkeeper will complete a Check Request and attach a copy of the Payroll Report for Officials/Non School Board employees to the Check Request. (See Exhibit 5; Check Request) Check Request must include appropriate approval.

D. GAME REPORTS

In addition to approving the Athletic Payroll Reports, the Athletic Director is responsible for completing the **REPORT OF TICKETS SOLD** (Exhibit 1) or **SPLIT GATE REPORT** (Exhibit 6) when hosting another team. Copies of game guarantees and split gate agreements executed between coaches or Athletic Directors **MUST** be filed with the accounting records.

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II. ATHLETIC DIRECTOR'S RESPONSIBILITIES (Continued)

E. TICKETS

1. GENERAL INFORMATION

- a. Athletic events are exempt from sales taxes when only student or faculty members are utilized as the participants.
- b. A consolidated purchase of all athletic admission tickets should be initiated and processed by the Athletic Director each year through the bid vendor.
 - (1) Athletic tickets **ARE NOT** to be obtained in any other manner.
 - (2) All tickets must be prenumbered and the respective invoices must include the beginning and ending ticket numbers purchased.
 - (3) A copy of the ticket invoice should be kept by the School Bookkeeper for audit.
 - (4) All prenumbered tickets must be printed in various colors, so they will reflect specific dollar values on the ticket report.
 - (5) All athletic tickets **MUST** have a face value printed on the ticket. This value is set by the School Board of Broward County.
- c. The Athletic Director is accountable for the total sales value of **ALL** tickets available for sale by the Athletic Department, this includes tickets received through the order method above and the carry over inventory from previous year(s).
- d. Athletic admission tickets **ARE NOT** to be used for any other event or activity except for athletic events where the entire proceeds are deposited in the internal funds athletic account.

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II. ATHLETIC DIRECTOR'S RESPONSIBILITIES (Continued)

E. TICKETS

1. GENERAL INFORMATION

- e. Athletic admission tickets **MUST** be used for **ALL** athletic contests for which admission is charged. For clarification, this means tickets are to be given to payees when the admission is paid.
- f. **ALL** tickets presented for admission to an athletic event **MUST** be torn in half upon presentation at the event entry area. **UNDER NO CIRCUMSTANCES MAY A USED TICKET BE RESOLD!!!!**
- g. If **SEASON TICKETS** are sold for minor sports, they are governed by all of the same procedures applying to individual game tickets.
- h. Unused tickets must be saved until the end of the school year.
- i. All unused prenumbered tickets will be recorded on an **ANNUAL INVENTORY OF TICKETS** at the end of the school year as required in A-425 Year End Requirements for Internal Accounts. These numbers will be verified by the Auditors in their annual audit.
- j. All unused tickets shown on the Annual Inventory of Tickets will be available for sale during the next school year.

2. COMPLIMENTARY TICKETS

- a. Only prenumbered tickets from the consolidated purchase are to be used.
- b. Each school usually issues their own complimentary tickets.

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II. ATHLETIC DIRECTOR'S RESPONSIBILITIES (Continued)

E. TICKETS

2. COMPLIMENTARY TICKETS

- c. If a visiting school does not have specially printed complimentary tickets, they may secure them from the home school.
 - (1) The visiting school will furnish the home school supplying the complimentary tickets a copy of the Athletic Complimentary Ticket Report form.
 - (2) The supplying school will report all complimentary tickets on its Report of Ticket Sales Report but show separately the numbers distributed by the opponent school.
- d. School faculty members attending games need not be issued complimentary tickets.

3. 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.

Tickets are to be recorded and tracked using the following paper documents:

a. INVENTORY RECORD OF TICKETS (Exhibit 7)

A form used to track a roll of pre-numbered tickets from the beginning of the roll to the end of the roll; as to whom issued; when issued; numbers used; and the event represented. A separate Perpetual Inventory Form **MUST** be maintained for **EACH** ticket roll.

SPECIAL NOTE: Athletic tickets are to be kept in the bookkeeper's vault, the bookkeeper should have an inventory record of when the tickets are issued from his/her office. The Athletic Director should not have possession of **ALL** Athletic Tickets at any time. It is recommended only one or two active rolls be used.

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II. ATHLETIC DIRECTOR'S RESPONSIBILITIES (Continued)

E. TICKETS

3. ACCOUNTING FOR TICKETS

b. REPORT OF TICKETS SOLD (Exhibit 1)

A multiple copy form to be completed by Athletic Director or designee tracking ticket numbers sold at a specific athletic event and further used to verify collections and deposit of funds for that event.

F. GATE RECEIPTS

1. All monies generated from the sale of pre-numbered tickets for athletic events must be kept in a secured area until presented to the bookkeeper for receipting and depositing. It is strongly advised if access cannot be obtained to the school vault, then a safe be obtained for the Athletic Director's office for the safekeeping of the collections until deposited with the bookkeeper.
2. All monies generated from the sale of pre-numbered tickets for athletic events held on campus are to be presented to the bookkeeper with a properly documented Report of Tickets Sold from (Exhibit 1).
3. If an athletic event is held at a location other than the host school's location then arrangements have to be made to transport the collections back to the host school's location for safekeeping in a safe (immediately after reconciling the money to the Report of Tickets Sold) or arrangements made with the host school's bank for a night deposit. **UNDER NO CIRCUMSTANCES ARE COLLECTIONS TO BE SAFE KEPT IN AN INDIVIDUAL'S POSSESSION AT THEIR HOME OR IN THEIR CAR.**

III. ASSOCIATION MEMBERSHIPS

- A. High School interscholastic competition is covered by the Florida High School Activities Association (FHSAA) and all Broward County high schools are expected to maintain membership in this association and comply with its rules and regulations.

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III. ASSOCIATION MEMBERSHIPS (Continued)

- B. Membership dues in FHSA may be paid from Internal Funds and charged to the Athletic Fund or General Fund.
- C. Personal memberships coaching fines or assesses fines, **MUST NEVER** be paid from Internal Funds. These memberships are the personal responsibility of the coaches.

IV. FLORIDA HIGH SCHOOL ATHLETIC ASSOCIATION (FHSA) EVENTS

The Athletic Director designated as the home or host school will be responsible for securing the athletic admission tickets from the appropriate organization and complying with their reporting and accounting requests. Lists of such tickets (numbers) are to be retained for audit.

V. BOOKKEEPER/BUDGETKEEPER'S PAYROLL CONTACT RESPONSIBILITIES - ATHLETIC PAYROLL

The School Bookkeeper/Budgetkeeper is required to perform the following tasks in processing the Athletic Payroll payments.

- A. Bookkeeper/Budgetkeeper
 - 1. Receive an alphabetical list of all Officials from the County Athletic Department.
 - 2. Receive the Athletic Worker – Athletic Game Report Form approved by the Athletic Director
 - 3. If the Athletic worker is an Official or is not a School Board of Broward County employee, the Bookkeeper/Budgetkeeper should generate a Check Request and submit to the Account Payable Department.
- B. Payroll Contact
 - 1. If the Athletic worker is not an official and is also an employee of the School District, the pay for working an athletic event must be processed through the SAP Payroll System using the following procedures:
 - a. Receive the completed Athletic Game Reports from the Athletic Director after each athletic event.
 - b. Total each Athletic Game Report.

Each payroll contact must have user access to Transaction PA30, infotype 15 (additional payments) to process all payments in the SAP System. (See athletic payroll training procedures).

BROWARD COUNTY PUBLIC SCHOOLS

Report Total: _____

**ATHLETIC PAYROLL REPORT FOR
SCHOOL BOARD EMPLOYEES (Excluding Officials)**

School Name: _____

Event: _____

Opponent: _____

Event Date: _____

Position	Name (First, Last)	Personnel Number	Amount	Signature

Athletic Director: _____

Date: _____

Copies to: Payroll Contact, Bookkeeper/Budgetkeeper, Athletic Director

BROWARD COUNTY PUBLIC SCHOOLS

Report Total: _____

ATHLETIC PAYROLL REPORT FOR GAME OFFICIALS AND/OR NON-SBBC EMPLOYEES

Vendor Number: _____

Event: _____

Name: _____
Print (First, Last)

Event Date: _____

Position	School Name	Opponent	\$ Amount	Signature

Signature - Athletic Director: _____

Date: _____

All checks for officiating services shall be mailed to the official's address of record. It is incumbent on the official to notify the Supervisor of Accounts Payable at joseph.roushay@browardschools.com of any change in address. A copy of this form must be attached to the check request.
Copies to: Payroll Contact, Bookkeeper/Budgetkeeper, and Athletic Director

6/1/2005

CHECK REQUEST

Pay to:

Name: A. Mom

Send to:

Vendor Number:

001000100

Address: 123 N.E. 45th Street
City/St./Zip: Boca Raton, FL 33001

Invoice

Date

08/08/05

Check

Req. No.

1234

Gross

Amount

20.00

Adj

Fund

100

Class

1

Function

1142

Object

301

Ph

SO

Location

XXXX

T

U

Activity

00000

Account Element

Center Element

Total: \$ 20.00

Was the service or item purchased available from warehouse stock or through established bid? Yes ☒ / No ☐ If "YES", explain below:

Athletic payment will be mailed to location noted above.

Bid No.:

N/A

Enter Vendor Tax Identification Number or Social Security Number on the appropriate line, if applicable:

TIN Number:

N/A

S.S.#: XXX-XX-XXXX

Deliver Check to: Vendor

Prepared by: Susan Anthony

Phone #: 222-3212

Date Prepared: 8/9/05

Date Required:

Approved:

The Principal

Additional Approval:

Complete Shaded Areas for Capital Funds Expenditures Only.

Form No. 3039 (Rev. 5/95) W18790

Forward approved original and one copy of invoice(s) with Check Request to Accounts Payable

SPLIT GATE REPORT

Reporting School _____ Date _____

Nature of Event _____ Location _____

1. INCOME FROM TICKET SALES

	NUMBER SOLD	x	SELLING PRICE (INCL. TAX)	=	TOTAL SALES
Advance Sales					
Student	_____		_____		_____
Adult	_____		_____		_____
Gate Sales					
Student	_____		_____		_____
Adult	_____		_____		_____

2. TOTAL RECEIPTS

\$ _____

3. EXPENSES

Guarantee	\$ _____
Officials	_____
Field Help	_____
Gate Help	_____
Announcer	_____
Police	_____
Ticket Manager	_____
Custodial Help	_____
Ambulance	_____
Facility Rental (Field, Gym, etc.)	_____
State Sales Tax (when applicable)	_____
Other (describe below)	_____
_____	_____
_____	_____
_____	_____

4. SUBTRACT TOTAL EXPENSES

5. NET RECEIPTS

\$ _____

6. SPLIT GATE

Participating Schools:	% of line 5	Amount
_____	_____	_____
_____	_____	_____
_____	_____	_____

7. TOTAL SPLIT GATE (same as line 5 above)

\$ _____

PREPARED BY: _____ Date _____

CERTIFIED CORRECT BY: _____
Athletic Director

INSTRUCTIONS: 1) Prepare original copy for the Reporting School and additional copies for Participating School(s).
 2) Transmit this form with Participating School(s) check(s).

