

SCHOOL BOARD OF BROWARD COUNTY, FL.
INTERNAL FUNDS ACCOUNTING

STANDARD PRACTICE BULLETIN

I - 203

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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.

MONIES COLLECTION ENVELOPE

A N^o 08848

(Purpose of Collection)

Teacher/Sponsor

If this collection is for a field trip, and the collection per child is
\$15.00 or less, record the per each amount on the line below.

\$ _____
Collection Amount

CIA Account# _____

				For Bookkeeper's Use Only		
	Date	Student Name	Amount Collected	Total	Official Receipt #	Date
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
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24						
25						
26						
27						
28						
29						
30						

I hereby certify that the above funds were received by me for deposit on the date(s) shown:

Signature of Teacher/Sponsor

BC-409

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

A 648905
(STUDENT COPY)

Received

From

(STUDENT NAME)

Date

Explanation -	Amount	
	\$	
TOTAL	\$	

School

Signature

BC-409

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

A 648906
(STUDENT COPY)

Received

From

(STUDENT NAME)

Date

Explanation -	Amount	
	\$	
TOTAL	\$	

School

Signature

BC-409

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

A 648907
(STUDENT COPY)

Received

From

(STUDENT NAME)

Date

Explanation -	Amount	
	\$	
TOTAL	\$	

School

Signature

BC-409

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

A 648908
(STUDENT COPY)

Received

From

(STUDENT NAME)

Date

Explanation -	Amount	
	\$	
TOTAL	\$	

School

Signature