

**INTERNAL FUNDS AUDIT REPORT**

**Audit of the Internal Funds of the  
Business Support Center**



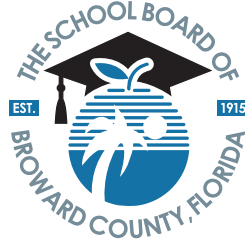
**To be presented to the:**

**Audit Committee on  
August 3, 2023 (deferred) and November 16, 2023**

**The School Board of Broward County, Florida  
on Date January 23, 2024**

**By**

**The Office of the Chief Auditor**



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

Dr. Peter B. Licata  
Superintendent of Schools

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**The School Board of  
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Dr. Peter B. Licata  
Superintendent of Schools

July 25, 2023

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 at Business Support Center pursuant to the Florida State Board of Education, Administrative Rule 6A-I.00 I and School Board Policy 1700. Each department's Director 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 department 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 department's 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 department's 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 department in the manner required by generally accepted accounting principles.

Our audits indicated that the department's reports contained audit exceptions with prescribed policies and procedures.

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

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

Sincerely,



Joris Jabouin, CPA  
Chief Auditor  
Office of the Chief Auditor

Audits Supervised and Reviewed by:

Joris Jabouin  
Ali Arcese  
Nakia Gouldbourne

Audits Performed by:

Nakia Gouldbourne  
David Sabra

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## INTERNAL AUDITOR'S REPORT

### AUTHORIZATION

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

### SCOPE, OBJECTIVES, AND METHODOLOGY

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

We perform our audits with the objectives of:

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

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

#### Financial Statements

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

#### Compliance

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

### Internal Control Structure

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

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

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

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

# Business Support Center

2022



BUSINESS SUPPORT CENTER  
AUDIT REPORT  
FOR 2021-22 FISCAL YEAR  
JULY 1, 2021 THROUGH JUNE 30, 2022

PROFILE OF THE SCHOOL

Address: 7720 W. Oakland Boulevard, Sunrise, FL 33351

Deputy Supt.: Judith Marte

Director: Ryan Smith

Manager: Sheena Newton

CASH AND INVESTMENT SUMMARY

6/30/22

Cash Account:

|                                     |               |
|-------------------------------------|---------------|
| Checking Account – Wells Fargo Bank | \$ 389,529.53 |
|-------------------------------------|---------------|

Investment:

|                          |                   |
|--------------------------|-------------------|
| Treasurer's Pool Account | <u>200,000.00</u> |
|--------------------------|-------------------|

|       |                      |
|-------|----------------------|
| TOTAL | <u>\$ 589,592.33</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 the Business Support Center for the 2021-22 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 2021-22 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

## AUDIT EXCEPTIONS

### **Disbursements**

The Business Support Center paid for Catering services, decorations and retirement plaques on behalf of Dave Thomas Education Center with checks dated June 13, 2022. Per Dave Thomas Education Center's office manager, the payments pertained to the retirement of the location's in house bookkeeper and an end of year employee luncheon. The monies were reimbursed by Dave Thomas Education Center from a club account named Crimewatch 4241-0000 with checks dated June 30, 2022. At the time of the payments and reimbursements the location was temporarily being serviced by the Business Support Center due to the retirement of the school's in-house bookkeeper.

1. As a result of their previous audit for FY2021, Dave Thomas Education Center received an audit discussion stating to ensure "*Employee food events are paid with funds from the Faculty Account (4810) or the Staff Appreciation Account (6997)*" which was signed by the Principal on both March 1, 2022 and May 31, 2022 and signed by the Business Support Center Director on June 1, 2022.
2. The '*Expense Reimbursement/Payment Request*' forms were signed by the BSC Internal Funds manager to authorize the disbursements, however proper required documentation, such as organization minutes, were not attached.
3. Sales tax was not included on two of the three caterer invoices.
4. Dave Thomas Education Center did not have a Staff Appreciation Account and their Faculty Account had no activity and a zero balance at the time of the payments.

We recommend the Business Support Center Director review the requirements of Standard Practice Bulletin I-203 Classes, Clubs and Departments, I-313 Sales and Use Taxes and I-305 Disbursements especially Section III Disbursement Documentation, with the Internal Funds Manager and Budget Support Specialist to ensure compliance with the Standard Practice Bulletin.

1. Student activity accounts are not used to provide accommodations for employees.
2. Proper completion and adherence of the organizational minutes form is necessary to authorize the bookkeeper to disburse or transfer funds from an organization's account.

### **Purchase Cards**

1. '*Expense Reimbursement/Payment Request*' forms were not prepared for several payments to Bank of America on behalf of all the school's various card purchases, nor was there any supporting documentation.

2. It was noted that on more than one occasion a cardholder did not submit the required documentation for their purchases to the Business Support Center.
3. A review of the statement authorizations revealed that there was no supervisor authorization for purchases made by a purchase card holder, it was noted that there were no questionable transactions made by the card holder.

We recommend the Business Support Center Director review the requirements of the Purchase Card Manual with the Internal Accounts Manager and Internal Funds Supervisor as it states:

*The Business Support Center (BSC) oversees the purchasing cards (P-CARDS) funded by the Schools Internal Funds. The accounting system used to manage the internal funds accounts is the Great Plains Accounting system. The BSC requests PWS P-CARD Administrator for issuance of P-CARDS from Bank of America (BOA), separate from the General Funded cards.*

*Program Administrator performs a statistical audit of statements and receipts to monitor compliance with Policy and Procedures.*

*If purchases are made on the P-Card by a Principal or Department Director, the bank statement must be approved by their immediate supervisor. All bank statements must be returned to the Program Administrator with 2 signatures (Cardholder and immediate Supervisor).*

*Program Administrator responsibilities include receiving and reviewing Bank of America Statements.*

### **Checking Account Balance**

Based on the disbursements in Fiscal Year 2021 it is recommended that the Maximum Checking account balance is approximately \$162,000. In the time period between April 2022 and February 2023 the checking account had between \$200,000 and \$400,000 above the recommended balance.

In accordance with Standard Practice Bulletin I-301 Depository Accounts we recommend that the Business Support Center's Director ensure surplus funds are invested in the District's Treasurer's Pooled Funds.

Additionally, we recommend that the Standard Practice Bulletin I-301 section J be reviewed and updated to provide guidance for "funds that are temporarily idle" in the policy. Per Chapter 8 Section 1.5:

- a. *The district school board shall adopt policies pertaining to the investment of school funds not needed for immediate expenditures. The adopted policies shall provide for investing or placing on deposit all such funds in order to earn the maximum possible yield under the circumstances.*

- b. Internal funds that are temporarily idle shall, as required by law, be invested pursuant to policies of the district school board using any medium of investment legal for public funds, and may not exceed insurance protection or other legal collateral limits.*

**BUSINESS SUPPORT CENTER**

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

**2021 - 2022**

| <b>FUND</b>   | <b>BEGINNING<br/>BALANCES</b> | <b>CREDIT<br/>( FUND + )</b>  | <b>DEBIT<br/>( FUND - )</b>   | <b>TRANSFERS<br/>IN</b>    | <b>TRANSFERS<br/>OUT</b>   | <b>ENDING<br/>BALANCES</b>  |
|---------------|-------------------------------|-------------------------------|-------------------------------|----------------------------|----------------------------|-----------------------------|
| Athletics     | \$ -                          | \$ -                          | \$ -                          | \$ -                       | \$ -                       | \$ -                        |
| Music         | -                             | -                             | -                             | -                          | -                          | \$ -                        |
| Classes       | -                             | -                             | -                             | -                          | -                          | \$ -                        |
| Clubs         | 1,656.07                      | 1,118.60                      | 1,699.76                      | 38.50                      | -                          | \$ 1,113.41                 |
| Departments   | -                             | -                             | -                             | -                          | -                          | \$ -                        |
| Trusts        | -                             | 770,018.67                    | 776,841.13                    | 50,733.19                  | 40,910.73                  | \$ 3,000.00                 |
| General       | <u>596,446.81</u>             | <u>368,263.52</u>             | <u>369,370.25</u>             | <u>-</u>                   | <u>9,860.96</u>            | <u>\$ 585,479.12</u>        |
| <b>TOTALS</b> | <u><u>\$ 598,102.88</u></u>   | <u><u>\$ 1,139,400.79</u></u> | <u><u>\$ 1,147,911.14</u></u> | <u><u>\$ 50,771.69</u></u> | <u><u>\$ 50,771.69</u></u> | <u><u>\$ 589,592.53</u></u> |



Ryan A. Smith, Director  
Business Support Center

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

DATE: July 26, 2023

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

FROM: Ryan A. Smith, Director  
Business Support Center

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

This correspondence acknowledges receipt and prompt review of the findings from the Internal Audit performed for fiscal year (FY) 2021- 2022 for the Business Support Center. The audit revealed two exceptions related to Checking Account Balance and P-Cards.

In addition to following all the recommendations provided by the Auditor in the Audit Report, below are additional corrective measures that the Business Support Center (BSC), collaborating directly with the department director, has agreed to, and will be implementing to prevent further exceptions related to each area.

Disbursements:

- Effective immediately, the BSC will no longer issue checks on behalf of any school unless the school is under full contracted bookkeeping services.
- BSC will develop training for Bookkeepers and school leaders on the disbursement procedures (Standard Practice Bulletin I-305) from student activities accounts, by 07/15/2023, and deploy out to all schools/departments by 08/26/2023. Special emphasis will be placed upon the documentation required for disbursements.

Checking Account Balance:

- The T-Pool process will be initiated to transfer the excess idle surplus funds once the new school year opens for transactions, no later than 7/30/2023.

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

PAGE: 2

- The BSC will now be including mandatory T-Pool transfers, for any locations with surplus funds above our insured limits, as part of the District's year-end closing process beginning with FY 2023-24.

Additional Context: The BSC has been engaged with OSP to upgrade the current Enterprise Resource Planning system for Internal Funds. The statement of work (SOW) was drafted and reviewed by District leadership with the expectation that the contract would be executed in late 2021. Due to changes across the District, the project has been pending final approval. To ensure no additional delays with the upgrades, the BSC intentionally maintained the level of resources required to cover the costs of the SOW (\$286,000) to ensure once approved work could begin immediately.

P-Cards:

- The employee that failed to follow protocol has had their P-Card Account closed for 60 days and will be required to take the mandatory P-Card training before reactivating their account.
- The temporary or permanent closing of cardholder accounts will now be standard response when locations do not adhere to the P-Card Procedures Manual, resulting in P-Card audit discussions or audit exceptions.

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: Judith Marte  
Erum Motiwala  
Ali Arcese  
Sheena Newton  
Nakia Gouldbourne

**THE OFFICE OF THE CHIEF AUDITOR**  
**FISCAL YEARS 2021 - 2022 SUMMARY OF INTERNAL AUDIT REPORTS WITH EXCEPTIONS**

| <u>School and Region</u>        | <u>Audit Committee Report Date</u> | <u>Region</u> | <u>FY 2021 Bookkeepers</u> | <u>FY 2021 Audit Exceptions</u> | <u>FY 2022 Bookkeepers</u> | <u>FY 2022 Audit Exceptions</u> | <u>Audit Exceptions</u>  | <u>Standard Practice Bulletins</u>                                    |
|---------------------------------|------------------------------------|---------------|----------------------------|---------------------------------|----------------------------|---------------------------------|--|---|
| Boyd Anderson High School       | 4/18/2023                          | Central       | BSC                        | Exception                       | BSC                        | None                            | Negative Account Balance   | I -203  |
| J.P. Taravella High School      | 4/18/2023                          | North         | Non-BSC                    | Exception                       | Non-BSC                    | None                            | Negative Account Balance   | I-203   |
| McNicol Middle School           | 4/18/2023                          | South         | BSC                        | Exceptions                      | BSC                        | Exceptions                      | Negative Account Balance, Expenditures, Late Deposits  | I-203, I-303, I-305, I-317, I-402                                     |
| Northeast High School           | 4/18/2023                          | North         | BSC                        | Exception                       | BSC                        | None                            | Negative Account Balance   | I-203   |
| Panther Run Elementary School   | 4/18/2023                          | South         | Non-BSC                    | None                            | Non-BSC                    | Exceptions                      | Deficits in Class Accounts   | I-203, I-305, I-310   |
| Parkway Middle School           | 4/18/2023                          | Central       | BSC                        | None                            | Non-BSC                    | Exceptions                      | Bank Reconciliation Reports, Receipting and Depositing Procedures, Late Remittances, Pre-Numbered Tickets, Stale-Dated Checks, Financial Reporting | I-306, I-302, I-317   |
| Stranahan High School           | 4/18/2023                          | Central       | BSC                        | Exceptions                      | BSC                        | Exceptions                      | Negative Account Balance, Late Remittances, Documentation  | I-203, I-302, I-303, I-305  |
| Castle Hill Elementary School   | 5/18/2023                          | Central       | BSC                        | Exception                       | BSC                        | Exception                       | Missing Pre-Numbered Receipt Documents, Inappropriate Use of Student Activities Funds  | I-302, I-305, I-309, I-311  |
| Charles Drew Elementary School  | 5/18/2023                          | North         | Non-BSC                    | None                            | BSC                        | Exception                       | Missing Pre-Numbered Receipt Documents   | I-302, I-404  |
| Margate Elementary School       | 5/18/2023                          | North         | Non-BSC                    | Exception                       | Non-BSC                    | Exception                       | Missing Funds, Late Deposits, Bank Reconciliation Reports, Financial Reports, Disbursements  | I-302, I-303, I-305, I-306, I-402, I-454                              |
| Norcrest Elementary School      | 5/18/2023                          | North         | BSC                        | None                            | BSC                        | Exception                       | Deposits In Transit  | I-303   |
| North Fork Elementary School    | 5/18/2023                          | Central       | BSC                        | Exception                       | BSC                        | Exception                       | Missing Pre-Numbered Receipt Documents   | I-302, I-404  |
| Royal Palm Elementary School    | 5/18/2023                          | Central       | BSC                        | None                            | BSC                        | Exception                       | Negative Account Balance   | I-203   |
| Walker Elementary School        | 5/18/2023                          | Central       | BSC                        | Exception                       | BSC                        | Exception                       | Disbursements, Inappropriate Use of Student Activities Funds   | I-101, I-205, I-305, I-313  |
| Wilton Manors Elementary School | 5/18/2023                          | Central       | BSC                        | None                            | BSC                        | Exception                       | Missing Pre-Numbered Receipt Documents, Errant Deposits  | I-302, I-404, I-303   |
| Athletics and Student Services  | 10/12/2023                         | District Wide | BSC                        | N/A                             | BSC                        | Exception                       | Incomplete Records, Treasury Pool Funds, Purchase Cards, Receipting, Pre-Numbered Tickets  | I-101, I-103, I-301, I-302, I-305, I-317, I-403, Purchase Card Manual |
| Business Support Center         | 11/16/2023                         | District Wide | BSC                        | N/A                             | BSC                        | Exception                       | Disbursements, Purchase Cards, Treasury Pool Funds   | I-203, I-301, I-305, I-313, Purchase Card Manual                      |



**THE OFFICE OF THE CHIEF AUDITOR**  
**FY 2016-2022 BSC or Non-BSC Bookkeeper Employed and Audit Exceptions by Fiscal Year**

|    | <u>School and Region</u>           | <u>Audit Committee Report Date</u> | <u>Region</u>   | <u>FY 2016 Bookkeepers</u> | <u>FY 2016 Audit Exceptions</u> | <u>FY 2017 Bookkeepers</u> | <u>FY 2017 Audit Exceptions</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> |
|----|------------------------------------|------------------------------------|-----------------|----------------------------|---------------------------------|----------------------------|---------------------------------|----------------------------|---------------------------------|----------------------------|---------------------------------|----------------------------|---------------------------------|----------------------------|---------------------------------|----------------------------|---------------------------------|
| 1  | Everglades High School             | 9/8/2023                           | South           | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            |
| 2  | Falcon Cove Middle School          | 9/8/2023                           | South           | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            |
| 3  | Glades Middle School               | 9/8/2023                           | South           | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            |
| 4  | North Lauderdale Elementary School | 9/8/2023                           | North           | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            |
| 5  | Olsen Middle School                | 9/8/2023                           | South           | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            |
| 6  | Pompano Beach High School          | 9/8/2023                           | North           | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | Exception                       | Non-BSC                    | Exception                       | Non-BSC                    | None                            | Non-BSC                    | None                            |
| 7  | Seminole Middle School             | 9/8/2023                           | Central         | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            |
| 8  | South Plantation High School       | 9/8/2023                           | Central         | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            |
| 9  | Sunrise Middle School              | 9/8/2023                           | Central         | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            |
| 10 | Tropical Elementary School         | 9/8/2023                           | Central         | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            |
| 11 | Westglades Middle School           | 9/8/2023                           | North           | BSC                        | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            |
| 12 | Whiddon-Rogers Education Center    | 9/8/2023                           | Non-Traditional | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            |
| 13 | Winston Park Elementary School     | 9/8/2023                           | North           | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            |
| 14 | Atlantic West Elementary School    | 10/8/2022                          | North           | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            |
| 15 | Bright Horizons Center             | 10/8/2022                          | Non-Traditional | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            |
| 16 | Cooper City High School            | 10/8/2022                          | South           | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            |
| 17 | Coral Glades High School           | 10/8/2022                          | North           | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            |
| 18 | Coral Springs Elementary School    | 10/8/2022                          | North           | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            |
| 19 | Coral Springs High School          | 10/8/2022                          | North           | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            |
| 20 | Cross Creek School                 | 10/8/2022                          | Non-Traditional | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            |
| 21 | Cypress Elementary School          | 10/8/2022                          | North           | Non-BSC & BSC              | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            |
| 22 | Florana Elementary School          | 10/8/2022                          | North           | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            |
| 23 | Forest Glen Middle School          | 10/8/2022                          | North           | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            |
| 24 | Hallandale High School             | 10/8/2022                          | South           | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            |
| 25 | Maplewood Elementary School        | 10/8/2022                          | North           | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            |
| 26 | McNab Elementary School            | 10/8/2022                          | North           | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            |
| 27 | Monarch High School                | 10/8/2022                          | North           | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            |
| 28 | Nova High School                   | 10/8/2022                          | Central         | Non-BSC                    | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC & Non-BSC              | None                            | Non-BSC                    | None                            | Non-BSC & BSC              | None                            |
| 29 | Park Ridge Elementary School       | 10/8/2022                          | North           | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            |
| 30 | Quiet Waters Elementary School     | 10/8/2022                          | North           | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            |

**THE OFFICE OF THE CHIEF AUDITOR**  
**FY 2016-2022 BSC or Non-BSC Bookkeeper Employed and Audit Exceptions by Fiscal Year**

|    | <u>Audit Committee</u>               |                    |                 | FY 2016            |                   | FY 2017            |                   | FY 2018            |                   | FY 2019            |                   | FY 2020            |                   | FY 2021            |                   | FY 2022            |                   |
|----|--------------------------------------|--------------------|-----------------|--------------------|-------------------|--------------------|-------------------|--------------------|-------------------|--------------------|-------------------|--------------------|-------------------|--------------------|-------------------|--------------------|-------------------|
|    | <u>School and Region</u>             | <u>Report Date</u> | <u>Region</u>   | <u>Bookkeepers</u> | <u>Exceptions</u> | <u>Bookkeepers</u> | <u>Exceptions</u> | <u>Bookkeepers</u> | <u>Exceptions</u> | <u>Bookkeepers</u> | <u>Exceptions</u> | <u>Bookkeepers</u> | <u>Exceptions</u> | <u>Bookkeepers</u> | <u>Exceptions</u> | <u>Bookkeepers</u> | <u>Exceptions</u> |
| 31 | Sawgrass Springs Middle School       | 10/8/2022          | North           | BSC & Non-BSC      | None              | Non-BSC            | None              | Non-BSC            | None              | Non-BSC            | None              | Non-BSC            | None              | Non-BSC            | None              | Non-BSC & BSC      | None              |
| 32 | Sheridan Technical College           | 10/8/2022          | Non-Traditional | Non-BSC            | None              | Non-BSC            | None              | Non-BSC            | None              | Non-BSC            | None              | Non-BSC            | None              | Non-BSC            | None              | Non-BSC            | None              |
| 33 | South Broward High School            | 10/8/2022          | South           | Non-BSC            | None              | Non-BSC            | None              | Non-BSC            | None              | Non-BSC            | None              | Non-BSC & BSC      | None              | BSC                | None              | BSC                | None              |
| 34 | Atlantic Technical College           | 11/17/2022         | Non-Traditional | Non-BSC            | None              | Non-BSC            | None              | Non-BSC            | None              | Non-BSC            | None              | Non-BSC            | None              | Non-BSC            | None              | Non-BSC            | None              |
| 35 | Broward Virtual School               | 11/17/2022         | Non-Traditional | Non-BSC            | None              | Non-BSC            | None              | Non-BSC            | None              | Non-BSC            | None              | Non-BSC            | None              | Non-BSC            | None              | Non-BSC            | None              |
| 36 | Central Park Elementary School       | 11/17/2022         | Central         | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | None              |
| 37 | Charles W. Flanagan High School      | 11/17/2022         | South           | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | None              |
| 38 | Community Schools South              | 11/17/2022         | Non-Traditional | Non-BSC            | None              | Non-BSC            | None              | Non-BSC            | None              | Non-BSC            | None              | Non-BSC            | None              | Non-BSC            | None              | Non-BSC            | None              |
| 39 | Cypress Bay High School              | 11/17/2022         | South           | Non-BSC            | None              | Non-BSC            | None              | Non-BSC            | None              | Non-BSC            | None              | Non-BSC            | None              | Non-BSC            | None              | Non-BSC            | None              |
| 40 | Hollywood Hills High School          | 11/17/2022         | South           | Non-BSC            | None              | Non-BSC            | None              | Non-BSC            | None              | Non-BSC            | None              | Non-BSC            | None              | Non-BSC            | None              | Non-BSC            | None              |
| 41 | James S. Rickards Middle School      | 11/17/2022         | North           | Non-BSC            | None              | Non-BSC            | None              | Non-BSC            | None              | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | None              |
| 42 | Marjory Stoneman Douglas High School | 11/17/2022         | North           | Non-BSC            | None              | Non-BSC            | None              | Non-BSC            | None              | Non-BSC            | None              | Non-BSC            | None              | Non-BSC            | None              | Non-BSC            | None              |
| 43 | McArthur High School                 | 11/17/2022         | South           | Non-BSC            | None              | Non-BSC            | None              | Non-BSC            | None              | Non-BSC            | None              | Non-BSC            | None              | Non-BSC            | None              | Non-BSC            | None              |
| 44 | McFatter Technical College           | 11/17/2022         | Non-Traditional | Non-BSC            | None              | Non-BSC            | None              | Non-BSC            | None              | Non-BSC            | None              | Non-BSC            | None              | Non-BSC            | None              | Non-BSC            | None              |
| 45 | Miramar High School                  | 11/17/2022         | South           | Non-BSC            | None              | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | <u>Exception</u>  | BSC                | None              | BSC                | None              |
| 46 | West Broward High School             | 11/17/2022         | South           | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | None              |
| 47 | Apollo Middle School                 | 1/26/2023          | South           | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | None              |
| 48 | Attucks Middle School                | 1/26/2023          | South           | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | None              |
| 49 | Bayview Elementary School            | 1/26/2023          | Central         | Non-BSC            | None              | Non-BSC            | None              | Non-BSC            | None              | Non-BSC            | None              | Non-BSC            | None              | Non-BSC            | None              | Non-BSC            | None              |
| 50 | Beachside Montessori Village PK-8    | 1/26/2023          | South           | Non-BSC            | None              | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | None              |
| 51 | Blanche Ely High School              | 1/26/2023          | North           | Non-BSC            | <u>Exception</u>  | Non-BSC            | <u>Exception</u>  | Non-BSC            | <u>Exception</u>  | BSC                | <u>Exception</u>  | BSC                | <u>Exception</u>  | BSC                | None              | BSC                | None              |
| 52 | Community Schools North              | 1/26/2023          | Non-Traditional | Non-BSC            | None              | Non-BSC            | None              | Non-BSC            | None              | Non-BSC            | None              | Non-BSC            | None              | Non-BSC            | None              | Non-BSC            | None              |
| 53 | Coral Park Elementary School         | 1/26/2023          | North           | Non-BSC            | None              | Non-BSC            | None              | Non-BSC            | None              | Non-BSC            | None              | Non-BSC            | None              | Non-BSC            | None              | Non-BSC            | None              |
| 54 | Coral Springs Middle School          | 1/26/2023          | North           | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | None              |
| 55 | Country Isles Elementary School      | 1/26/2023          | South           | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | None              |
| 56 | Davie Elementary School              | 1/26/2023          | South           | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | None              |
| 57 | Deerfield Beach High School          | 1/26/2023          | North           | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | None              |
| 58 | Deerfield Beach Middle School        | 1/26/2023          | North           | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | None              |
| 59 | Deerfield Park Elementary School     | 1/26/2023          | North           | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | None              |

**THE OFFICE OF THE CHIEF AUDITOR**  
**FY 2016-2022 BSC or Non-BSC Bookkeeper Employed and Audit Exceptions by Fiscal Year**

|    | <u>School and Region</u>            | <u>Audit Committee Report Date</u> | <u>Region</u> | <u>FY 2016 Bookkeepers</u> | <u>FY 2016 Audit Exceptions</u> | <u>FY 2017 Bookkeepers</u> | <u>FY 2017 Audit Exceptions</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> |
|----|-------------------------------------|------------------------------------|---------------|----------------------------|---------------------------------|----------------------------|---------------------------------|----------------------------|---------------------------------|----------------------------|---------------------------------|----------------------------|---------------------------------|----------------------------|---------------------------------|----------------------------|---------------------------------|
| 60 | Discovery Elementary School         | 1/26/2023                          | Central       | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            |
| 61 | Driftwood Middle School             | 1/26/2023                          | South         | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC & BSC              | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            |
| 62 | Embassy Creek Elementary School     | 1/26/2023                          | South         | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            |
| 63 | Everglades Elementary School        | 1/26/2023                          | South         | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            |
| 64 | Flamingo Elementary School          | 1/26/2023                          | Central       | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | BSC                        | None                            | BSC                        | None                            |
| 65 | Fort Lauderdale High School         | 1/26/2023                          | Central       | BSC                        | None                            | BSC                        | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            |
| 66 | Gator Run Elementary School         | 1/26/2023                          | South         | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            |
| 67 | Griffin Elementary School           | 1/26/2023                          | South         | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            |
| 68 | Heron Heights Elementary School     | 1/26/2023                          | North         | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non- BSC                   | None                            |
| 69 | Hollywood Central Elementary School | 1/26/2023                          | South         | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            |
| 70 | Indian Ridge Middle School          | 1/26/2023                          | Central       | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            |
| 71 | Liberty Elementary School           | 1/26/2023                          | North         | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            |
| 72 | Meadowbrook Elementary School       | 1/26/2023                          | Central       | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            |
| 73 | Millennium 6-12 Collegiate Academy  | 1/26/2023                          | North         | Non-BSC                    | None                            | Non-BSC & BSC              | <u>Exception</u>                | BSC                        | <u>Exception</u>                | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            |
| 74 | Morrow Elementary School            | 1/26/2023                          | North         | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            |
| 75 | New Renaissance Middle School       | 1/26/2023                          | South         | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            |
| 76 | Nob Hill Elementary School          | 1/26/2023                          | Central       | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            |
| 77 | Nova Eisenhower Elementary School   | 1/26/2023                          | Central       | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            |
| 78 | Oakridge Elementary School          | 1/26/2023                          | South         | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            |
| 79 | Park Trails Elementary School       | 1/26/2023                          | North         | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            |
| 80 | Pembroke Lakes Elementary School    | 1/26/2023                          | South         | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            |
| 81 | Pioneer Middle School               | 1/26/2023                          | South         | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            |
| 82 | Piper High School                   | 1/26/2023                          | Central       | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            |
| 83 | Plantation High School              | 1/26/2023                          | Central       | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | <u>Exception</u>                | Non-BSC                    | <u>Exception</u>                | Non-BSC                    | None                            | Non-BSC                    | None                            |
| 84 | Ramblewood Middle School            | 1/26/2023                          | North         | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            |
| 85 | Riverland Elementary School         | 1/26/2023                          | Central       | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            |
| 86 | Silver Ridge Elementary School      | 1/26/2023                          | Central       | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            |
| 87 | Silver Trail Middle School          | 1/26/2023                          | South         | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            |
| 88 | Tamarac Elementary School           | 1/26/2023                          | North         | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            |
| 89 | Tequesta Trace Middle School        | 1/26/2023                          | South         | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            |

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**FY 2016-2022 BSC or Non-BSC Bookkeeper Employed and Audit Exceptions by Fiscal Year**

|     | <u>School and Region</u>                 | <u>Audit Committee Report Date</u> | <u>Region</u>   | <u>FY 2016 Bookkeepers</u> | <u>FY 2016 Audit Exceptions</u> | <u>FY 2017 Bookkeepers</u> | <u>FY 2017 Audit Exceptions</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> |
|-----|--|------------------------------------|-----------------|----------------------------|---------------------------------|----------------------------|---------------------------------|----------------------------|---------------------------------|----------------------------|---------------------------------|----------------------------|---------------------------------|----------------------------|---------------------------------|----------------------------|---------------------------------|
| 90  | The Quest Center                         | 1/26/2023                          | Non-Traditional | Non-BSC                    | None                            | Non-BSC                    | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            |
| 91  | Western High School                      | 1/26/2023                          | Central         | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            |
| 92  | Westwood Heights Elementary School       | 1/26/2023                          | Central         | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            |
| 93  | Whispering Pines Center                  | 1/26/2023                          | Non-Traditional | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            |
| 94  | Banyan Elementary School                 | 3/2/2023                           | Central         | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            |
| 95  | Challenger Elementary School             | 3/2/2023                           | North           | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            |
| 96  | Chapel Trail Elementary School           | 3/2/2023                           | South           | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            |
| 97  | Coconut Creek Elementary School          | 3/2/2023                           | North           | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            |
| 98  | Coconut Creek High School                | 3/2/2023                           | North           | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            |
| 99  | Coconut Palm Elementary School           | 3/2/2023                           | South           | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            |
| 100 | Colbert Elementary School                | 3/2/2023                           | South           | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            |
| 101 | Cooper City Elementary School            | 3/2/2023                           | South           | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            |
| 102 | Dolphin Bay Elementary School            | 3/2/2023                           | South           | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            |
| 103 | Driftwood Elementary School              | 3/2/2023                           | South           | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            |
| 104 | Eagle Ridge Elementary School            | 3/2/2023                           | North           | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            |
| 105 | Endeavour Primary Learning Center        | 3/2/2023                           | Central         | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            |
| 106 | Fairway Elementary School                | 3/2/2023                           | South           | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            |
| 107 | Fox Trail Elementary School              | 3/2/2023                           | Central         | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            |
| 108 | Gulfstream Academy of Hallandale Beach   | 3/2/2023                           | South           | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            |
| 109 | Hawkes Bluff Elementary School           | 3/2/2023                           | South           | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            |
| 110 | Henry D. Perry Education Center          | 3/2/2023                           | Non-Traditional | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            |
| 111 | Hollywood Park Elementary School         | 3/2/2023                           | South           | Non-BSC                    | None                            | Non-BSC/BSC                | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            |
| 112 | Horizon Elementary School                | 3/2/2023                           | Central         | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            |
| 113 | Larkdale Elementary School               | 3/2/2023                           | Central         | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            |
| 114 | Lauderhill 6-12 STEM-MED Magnet School   | 3/2/2023                           | Central         | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            |
| 115 | Lauderhill Paul Turner Elementary School | 3/2/2023                           | Central         | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            |
| 116 | Lyons Creek Middle School                | 3/2/2023                           | North           | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            |
| 117 | Margate Middle School                    | 3/2/2023                           | North           | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            |
| 118 | New River Middle School                  | 3/2/2023                           | Central         | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            |

**THE OFFICE OF THE CHIEF AUDITOR**  
**FY 2016-2022 BSC or Non-BSC Bookkeeper Employed and Audit Exceptions by Fiscal Year**

|     | <u>School and Region</u>         | <u>Audit Committee Report Date</u> | <u>Region</u>   | <u>FY 2016 Bookkeepers</u> | <u>FY 2016 Audit Exceptions</u> | <u>FY 2017 Bookkeepers</u> | <u>FY 2017 Audit Exceptions</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> |
|-----|----------------------------------|------------------------------------|-----------------|----------------------------|---------------------------------|----------------------------|---------------------------------|----------------------------|---------------------------------|----------------------------|---------------------------------|----------------------------|---------------------------------|----------------------------|---------------------------------|----------------------------|---------------------------------|
| 119 | Nova Middle School               | 3/2/2023                           | Central         | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            |
| 120 | Oakland Park Elementary School   | 3/2/2023                           | North           | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            |
| 121 | Palm Cove Elementary School      | 3/2/2023                           | South           | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            |
| 122 | Park Lakes Elementary School     | 3/2/2023                           | Central         | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            |
| 123 | Park Springs Elementary School   | 3/2/2023                           | North           | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            |
| 124 | Parkside Elementary School       | 3/2/2023                           | North           | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            |
| 125 | Peters Elementary School         | 3/2/2023                           | Central         | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            |
| 126 | Pines Lakes Elementary School    | 3/2/2023                           | South           | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            |
| 127 | Pines Middle School              | 3/2/2023                           | South           | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            |
| 128 | Pinewood Elementary School       | 3/2/2023                           | North           | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            |
| 129 | Plantation Middle School         | 3/2/2023                           | Central         | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            |
| 130 | Ramblewood Elementary School     | 3/2/2023                           | North           | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            |
| 131 | Riverglades Elementary School    | 3/2/2023                           | North           | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            |
| 132 | Riverside Elementary School      | 3/2/2023                           | North           | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            |
| 133 | Rock Island Elementary School    | 3/2/2023                           | Central         | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            |
| 134 | Sandpiper Elementary School      | 3/2/2023                           | Central         | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            |
| 135 | Sawgrass Elementary School       | 3/2/2023                           | Central         | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            |
| 136 | Seagull Alternative High School  | 3/2/2023                           | Non-Traditional | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | BSC                        | None                            | BSC                        | None                            | Non-BSC                    | None                            |
| 137 | Sheridan Hills Elementary School | 3/2/2023                           | South           | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            |
| 138 | Sheridan Park Elementary School  | 3/2/2023                           | South           | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            |
| 139 | Silver Lakes Elementary School   | 3/2/2023                           | South           | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            |
| 140 | Silver Palms Elementary School   | 3/2/2023                           | South           | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            |
| 141 | Stirling Elementary School       | 3/2/2023                           | South           | Non-BSC                    | None                            | Non-BSC/BSC                | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            |
| 142 | Sunset Lakes Elementary School   | 3/2/2023                           | South           | Non-BSC/BSC                | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            |
| 143 | Sunshine Elementary School       | 3/2/2023                           | South           | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            |
| 144 | Tedder Elementary School         | 3/2/2023                           | North           | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            |
| 145 | Tradewinds Elementary School     | 3/2/2023                           | North           | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            |
| 146 | Walter C. Young Middle School    | 3/2/2023                           | South           | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            |
| 147 | Welleby Elementary School        | 3/2/2023                           | Central         | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            |
| 148 | West Hollywood Elementary School | 3/2/2023                           | South           | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            |

**THE OFFICE OF THE CHIEF AUDITOR**  
**FY 2016-2022 BSC or Non-BSC Bookkeeper Employed and Audit Exceptions by Fiscal Year**

|     | <u>Audit Committee</u>                |                    |                 | FY 2016            | FY 2016           | FY 2017            | FY 2017           | FY 2018            | FY 2018           | FY 2019            | FY 2019           | FY 2020            | FY 2020           | FY 2021            | FY 2021           | FY 2022            | FY 2022           |
|-----|---------------------------------------|--------------------|-----------------|--------------------|-------------------|--------------------|-------------------|--------------------|-------------------|--------------------|-------------------|--------------------|-------------------|--------------------|-------------------|--------------------|-------------------|
|     | <u>School and Region</u>              | <u>Report Date</u> | <u>Region</u>   | <u>Bookkeepers</u> | <u>Exceptions</u> | <u>Bookkeepers</u> | <u>Exceptions</u> | <u>Bookkeepers</u> | <u>Exceptions</u> | <u>Bookkeepers</u> | <u>Exceptions</u> | <u>Bookkeepers</u> | <u>Exceptions</u> | <u>Bookkeepers</u> | <u>Exceptions</u> | <u>Bookkeepers</u> | <u>Exceptions</u> |
| 149 | Westchester Elementary School         | 3/2/2023           | North           | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | None              |
| 150 | Westpine Middle School                | 3/2/2023           | Central         | Non-BSC            | None              | Non-BSC/BSC        | None              | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | None              |
| 151 | William Dandy Middle School           | 3/2/2023           | Central         | Non-BSC            | None              | Non-BSC            | None              | Non-BSC            | None              | Non-BSC            | None              | Non-BSC            | None              | Non-BSC            | None              | Non-BSC            | None              |
| 152 | Bennett Elementary School             | 4/18/2023          | Central         | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | None              |
| 153 | Boulevard Heights Elementary School   | 4/18/2023          | South           | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | None              |
| 154 | Boyd Anderson High School             | 4/18/2023          | Central         | Non-BSC            | None              | Non-BSC/BSC        | None              | BSC                | None              | BSC                | None              | BSC                | Exception         | BSC                | Exception         | BSC                | None              |
| 155 | Broadview Elementary School           | 4/18/2023          | Central         | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | None              |
| 156 | Broward Estates Elementary School     | 4/18/2023          | Central         | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | None              |
| 157 | C. Robert Markham Elementary School   | 4/18/2023          | North           | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | None              |
| 158 | Collins Elementary School             | 4/18/2023          | South           | Non-BSC            | None              | Non-BSC            | None              | Non-BSC            | None              | Non-BSC            | None              | Non-BSC            | None              | Non-BSC            | None              | Non-BSC            | None              |
| 159 | Coral Cove Elementary School          | 4/18/2023          | South           | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | None              | Non-BSC            | None              |
| 160 | Country Hills Elementary School       | 4/18/2023          | North           | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | None              |
| 161 | Cypress Run Education Center          | 4/18/2023          | Non-Traditional | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | None              |
| 162 | Dania Elementary School               | 4/18/2023          | South           | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | None              |
| 163 | Deerfield Beach Elementary School     | 4/18/2023          | North           | Non-BSC            | None              | Non-BSC            | None              | Non-BSC            | None              | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | None              |
| 164 | Dillard Elementary School             | 4/18/2023          | Central         | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | None              |
| 165 | Eagle Point Elementary School         | 4/18/2023          | South           | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | None              |
| 166 | Harbordale Elementary School          | 4/18/2023          | Central         | Non-BSC            | None              | Non-BSC            | None              | Non-BSC            | None              | Non-BSC            | None              | Non-BSC            | None              | Non-BSC            | None              | BSC                | None              |
| 167 | Hollywood Hills Elementary School     | 4/18/2023          | South           | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | None              |
| 168 | Indian Trace Elementary School        | 4/18/2023          | South           | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | None              |
| 169 | J.P. Taravella High School            | 4/18/2023          | North           | Non-BSC            | Exception         | Non-BSC            | None              | Non-BSC            | None              | Non-BSC            | Exception         | Non-BSC            | Exception         | Non-BSC            | Exception         | Non-BSC            | None              |
| 170 | Lakeside Elementary School            | 4/18/2023          | South           | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | None              | Non-BSC            | None              | Non-BSC            | None              |
| 171 | Manatee Bay Elementary School         | 4/18/2023          | South           | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | None              |
| 172 | Mary M. Bethune Elementary School     | 4/18/2023          | South           | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | None              |
| 173 | McNicol Middle School                 | 4/18/2023          | South           | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | Exceptions        | BSC                | Exceptions        |
| 174 | Miramar Elementary School             | 4/18/2023          | South           | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | None              |
| 175 | Mirror Lake Elementary School         | 4/18/2023          | Central         | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | None              |
| 176 | Northeast High School                 | 4/18/2023          | North           | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | None              | BSC                | Exception         | BSC                | None              |
| 177 | Nova Blanche Forman Elementary School | 4/18/2023          | Central         | Non-BSC            | None              | Non-BSC            | None              | Non-BSC            | None              | Non-BSC            | None              | Non-BSC            | None              | Non-BSC            | None              | Non-BSC            | None              |

**THE OFFICE OF THE CHIEF AUDITOR**  
**FY 2016-2022 BSC or Non-BSC Bookkeeper Employed and Audit Exceptions by Fiscal Year**

|     | <u>School and Region</u>                      | <u>Audit Committee Report Date</u> | <u>Region</u>   | <u>FY 2016 Bookkeepers</u> | <u>FY 2016 Audit Exceptions</u> | <u>FY 2017 Bookkeepers</u> | <u>FY 2017 Audit Exceptions</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> |
|-----|---|------------------------------------|-----------------|----------------------------|---------------------------------|----------------------------|---------------------------------|----------------------------|---------------------------------|----------------------------|---------------------------------|----------------------------|---------------------------------|----------------------------|---------------------------------|----------------------------|---------------------------------|
| 178 | Orange Brook Elementary School                | 4/18/2023                          | Central         | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            |
| 179 | Oriole Elementary School                      | 4/18/2023                          | Central         | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            |
| 180 | Palmview Elementary School                    | 4/18/2023                          | North           | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            |
| 181 | Panther Run Elementary School                 | 4/18/2023                          | South           | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | Exceptions                      |
| 182 | Parkway Middle School                         | 4/18/2023                          | Central         | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | Non-BSC                    | Exceptions                      |
| 183 | Pasadena Lakes Elementary School              | 4/18/2023                          | South           | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC/BSC                | None                            | Non-BSC                    | None                            | BSC/Non-BSC                | None                            |
| 184 | Pembroke Pines Elementary School              | 4/18/2023                          | South           | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            |
| 185 | Pine Ridge Education Center                   | 4/18/2023                          | Non-Traditional | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            |
| 186 | Plantation Park Elementary School             | 4/18/2023                          | Central         | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            |
| 187 | Pompano Beach Elementary School               | 4/18/2023                          | North           | Non-BSC                    | None                            | Non-BSC                    | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            |
| 188 | Pompano Beach Middle School                   | 4/18/2023                          | North           | Non-BSC                    | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | *Exception                      | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            |
| 189 | Sanders Park Elementary School                | 4/18/2023                          | North           | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            |
| 190 | Sea Castle Elementary School                  | 4/18/2023                          | South           | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            |
| 191 | Silver Shores Elementary School               | 4/18/2023                          | South           | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            |
| 192 | Stranahan High School                         | 4/18/2023                          | Central         | Non-BSC/BSC                | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | Exceptions                      | BSC                        | Exceptions                      | BSC                        | Exceptions                      | BSC                        | Exceptions                      |
| 193 | Sunland Park Academy                          | 4/18/2023                          | Central         | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            |
| 194 | The College Academy at Broward College        | 4/18/2023                          | Non-Traditional | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | BSC                        | None                            | BSC                        | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            |
| 195 | Watkins Elementary                            | 4/18/2023                          | South           | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            |
| 196 | Wingate Oaks Center                           | 4/18/2023                          | Non-Traditional | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            |
| 197 | Annabel C. Perry PK-8                         | 5/18/2023                          | South           | Non-BSC                    | None                            | Non-BSC/BSC                | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            |
| 198 | Bair Middle School                            | 5/18/2023                          | Central         | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            |
| 199 | Castle Hill Elementary School                 | 5/18/2023                          | Central         | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | Exception                       | BSC                        | Exception                       |
| 200 | Charles Drew Elementary School                | 5/18/2023                          | North           | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | BSC                        | Exception                       |
| 201 | Cresthaven Elementary School                  | 5/18/2023                          | North           | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            |
| 202 | Croissant Park Elementary School              | 5/18/2023                          | Central         | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            |
| 203 | Crystal Lake Middle                           | 5/18/2023                          | North           | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            |
| 204 | Dillard 6-12                                  | 5/18/2023                          | Central         | Non-BSC/BSC                | None                            | BSC                        | None                            | BSC                        | Exception                       | BSC                        | Exception                       | BSC                        | Exception                       | BSC                        | None                            | BSC                        | None                            |
| 205 | Dr. Martin Luther King, Jr. Montessori Academ | 5/18/2023                          | Central         | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            |
| 206 | Forest Hills Elementary School                | 5/18/2023                          | North           | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | Non-BSC                    | None                            |
| 207 | James S. Hunt Elementary School               | 5/18/2023                          | North           | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            |

**THE OFFICE OF THE CHIEF AUDITOR**  
**FY 2016-2022 BSC or Non-BSC Bookkeeper Employed and Audit Exceptions by Fiscal Year**

|     | <u>School and Region</u>                | <u>Audit Committee Report Date</u> | <u>Region</u>   | <u>FY 2016 Bookkeepers</u> | <u>FY 2016 Audit Exceptions</u> | <u>FY 2017 Bookkeepers</u> | <u>FY 2017 Audit Exceptions</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> |
|-----|---|------------------------------------|-----------------|----------------------------|---------------------------------|----------------------------|---------------------------------|----------------------------|---------------------------------|----------------------------|---------------------------------|----------------------------|---------------------------------|----------------------------|---------------------------------|----------------------------|---------------------------------|
| 208 | Lake Forest Elementary                  | 5/18/2023                          | South           | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            |
| 209 | Lanier-James Education Center           | 5/18/2023                          | Non-Traditional | Non-BSC                    | None                            | Non-BSC                    | None                            | BSC                        | None                            | BSC                        | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            |
| 210 | Lauderdale Lakes Middle School          | 5/18/2023                          | Central         | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            |
| 211 | Lloyd Estates Elementary School         | 5/18/2023                          | North           | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            |
| 212 | Margate Elementary School               | 5/18/2023                          | North           | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | Exception                       | Non-BSC                    | Exception                       |
| 213 | Norcrest Elementary School              | 5/18/2023                          | North           | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | Exception                       |
| 214 | North Andrews Gardens Elementary School | 5/18/2023                          | North           | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            |
| 215 | North Fork Elementary School            | 5/18/2023                          | Central         | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | BSC                        | Exception                       | BSC                        | Exception                       |
| 216 | North Side Elementary School            | 5/18/2023                          | Central         | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            |
| 217 | Plantation Elementary School            | 5/18/2023                          | Central         | Non-BSC                    | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            |
| 218 | Royal Palm Elementary School            | 5/18/2023                          | Central         | Non-BSC                    | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | Exception                       |
| 219 | Silver Lakes Middle School              | 5/18/2023                          | North           | BSC                        | None                            | BSC                        | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            |
| 220 | Stephen Foster Elementary School        | 5/18/2023                          | Central         | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | Non-BSC                    | None                            |
| 221 | Thurgood Marshall Elementary School     | 5/18/2023                          | Central         | Non-BSC                    | None                            | BSC/Non-BSC                | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | BSC                        | None                            | BSC                        | None                            |
| 222 | Village Elementary School               | 5/18/2023                          | Central         | Non-BSC                    | None                            | Non-BSC                    | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            |
| 223 | Virginia Shuman Young Montessori        | 5/18/2023                          | Central         | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | BSC                        | None                            |
| 224 | Walker Elementary School                | 5/18/2023                          | Central         | Non-BSC                    | None                            | Non-BSC                    | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | Exception                       | BSC                        | Exception                       |
| 225 | Wilton Manors Elementary School         | 5/18/2023                          | Central         | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | None                            | BSC                        | Exception                       |
| 226 | Dave Thomas Education Center            | 9/7/2023                           | Non-Traditional | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | None                            | Non-BSC                    | Exception                       |
| 227 | Athletics and Student Activities        | 10/12/2023                         | District Wide   | BSC                        | N/A                             | BSC                        | N/A                             | BSC                        | N/A                             | BSC                        | N/A                             | BSC                        | N/A                             | BSC                        | N/A                             | BSC                        | Exception                       |
| 228 | Business Support Center                 | 11/16/2023                         | District Wide   | BSC                        | N/A                             | BSC                        | N/A                             | BSC                        | N/A                             | BSC                        | N/A                             | BSC                        | N/A                             | BSC                        | N/A                             | BSC                        | Exception                       |



## General Information on Internal Funds

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

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

The specified Internal Accounts funds are:

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

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

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

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

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

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

## General Information on Internal Funds (Continued)

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

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

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

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

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

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

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

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

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

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

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

### **General Information on Internal Funds (Continued)**

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

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

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

## General Information on Internal Funds (Continued)

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

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

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

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

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

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

## General Information on Internal Funds (Continued)

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

**Additional References**

FAC 6A-10.081

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

FAC 64E-11.003

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

381.0072 F.S.

[http://www.leg.state.fl.us/Statutes/index.cfm?App\\_mode=Display\\_Statute&URL=0300-0399/0381/Sections/0381.0072.html](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>

**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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**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



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

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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**

PAGE: **1 OF 10**

## **SUBJECT: CASH COLLECTIONS**

### **CASH COLLECTIONS**

#### TOPICS IN BULLETIN:

- I. GENERAL INFORMATION
- II. RECEIPTING DOCUMENTS

#### EXHIBITS REFERENCED:

- 1 BC-40P Departmental Receipt Book Receipt
- 2 BC-40P Departmental Receipt Book Log
- 3 Monies Collection Envelope
- 4 Monies Collection Envelope Log
- 5 BASCC Spreadsheet
- 6 Report of Tickets Sold
- 7 Perpetual Ticket Inventory
- 8 Inventory Record of Tickets
- 9 Computer Generated Official Receipt

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

##### **A. SCHOOL BOARD POLICY 3411 STATES**

"ALL MONIES COLLECTED OR DISBURSED BY SCHOOL PERSONNEL OR BY STUDENTS WITHIN A SCHOOL, IN CONNECTION WITH THE SCHOOL PROGRAM FOR THE BENEFIT OF THAT SCHOOL, CLASS, CLUB OR DEPARTMENT SHALL BE RECORDED IN THE SCHOOL'S INTERNAL FUNDS."

##### **B. IN CONJUNCTION WITH POLICY 3411, SCHOOL BOARD POLICY 6301 STATES**

"THE PRINCIPAL SHALL BE RESPONSIBLE FOR ALL MONIES COLLECTED AND DEPOSITED WITHIN HIS/HER SCHOOL; AND FOR MAINTAINING AN ACCURATE RECORD AS TO WHOM DEPARTMENTAL RECEIPT BOOKS, MONIES COLLECTION ENVELOPES, TICKET SALES REPORTS, CASH REPORTS, ETC. ARE ISSUED."

##### **C. IT IS STRONGLY RECOMMENDED the School Administrator in conjunction with the Bookkeeper/Budget Support Specialist establish a time of day when collections should be turned in to the Bookkeeper/Budget Support Specialist to ensure timely deposits to the bank.**

##### **D. The Bookkeeper/Budget Support Specialist MUST NOT be the initial receptor of funds.**

# STANDARD PRACTICE BULLETIN

The School Board of Broward County, Florida

BULLETIN NO.: **I-302**

PAGE: 2 OF 10

## **SUBJECT: CASH COLLECTIONS**

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### **I. GENERAL INFORMATION (Continued)**

- E. Receipting documents must be completed in ink and "white out" NEVER used.**
- F. Collections, regardless of amount, and initial receipting documents MUST be turned in to the Bookkeeper/Budget Support Specialist within three (3) working days.**
- G. Collections must be remitted INTACT. INTACT means in the same form as collected.**
- H. Disbursements (purchases, payments, etc.) MUST never be made from cash collections.**
- I. The Bookkeeper/Budget Support Specialist will count the money in the collector's presence and issue an official computerized receipt printed on the required receipt form.**

### **II. RECEIPTING DOCUMENTS**

#### **A. GENERAL**

Monies coming into the custody of a School Board employee must be receipted using one of the following receipting instruments:

- **Departmental Receipt (BC-40P)**
  - **Monies Collection Envelope**
  - **Pre-numbered Tickets**
  - **Computerized Official receipt**
1. All receipting documents and pre-numbered tickets **SHALL** be maintained on perpetual inventories which shall be maintained and retained for audit purposes.
  2. All receipting documents **MUST** be in the Bookkeeper's/Budget Support Specialist possession and properly **LOGGED IN** unless being actively used for collections.
  3. Only approved School Board receipting documents can be used to receipt monies.

# STANDARD PRACTICE BULLETIN

The School Board of Broward County, Florida

BULLETIN NO.: **I-302**

PAGE: **3 OF 10**

## SUBJECT: CASH COLLECTIONS

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### II. RECEIPTING DOCUMENTS (Continued)

#### B. RECEIPTING DOCUMENT DESCRIPTION AND USE BY INITIAL RECEIPTORS

**WARNING:** The preservation and retention of initial receipting documents (BC-40P, monies collection envelopes, tickets, facility rental contracts, etc.) is extremely **IMPORTANT**. Loss of a document may result in the school receiving audit exceptions.

##### 1. BC-40P Departmental Receipt Book (Exhibit 1)

- a. Pre-numbered three-part (white, green and yellow) carboned or NCR paper receipts used when an individual receipt is desired regardless of amount collected. **Must** be used for individual collections \$15.01 and up, except package pictures; book fair/school store sales and fundraiser collections.
- b. BC-40 receipt books are obtained from the school's bookkeeper on an as needed basis and **MUST** be signed out on the BC-40P Distribution Log (Exhibit 2)
- c. All receipts must be completed in ink including the following information:
  - Collection date
  - Full name of payer
  - Dollar amount of collection
  - Signature of the collector (**NOT INITIALS**)
  - Complete description of purpose of collection
- d. Receipts **MUST** not be altered ("white out" use is strictly prohibited). If an error occurs:
  - Write "VOID" across the receipt
  - Staple all copies (white, green, and yellow) in the book. **DO NOT REMOVE from the book.**
  - Issue a new BC-40P

# STANDARD PRACTICE BULLETIN

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## **SUBJECT: CASH COLLECTIONS**

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### **II. RECEIPTING DOCUMENTS (Continued)**

- e. Receipt book **MUST** always accompany the deposit when turned in to the bookkeeper.
- f. Collections **MUST** be remitted to bookkeeper **INTACT** (exactly as received), counted and reconciled (balanced) with the written receipts' total. You **MUST NOT**:
  - (1) Make purchases from collections
  - (2) Substitute personal checks for collections
  - (3) Hold money for change purposes
- g. The Bookkeeper/Budget Support Specialist will count the monies in the presence of the collector, verify collection amounts receipted in the BC-40P book, issue an official receipt from the computer and complete the bookkeeper's area on the front of the receipt book.
- h. The Bookkeeper/Budget Support Specialist will return green copies of the BC-40P receipts with the official receipt to the depositor (along with the book if additional collections are to be made). When collections are finished, collector will initial the BC-40P log showing the return of the book to the Bookkeeper/Budget Support Specialist for audit.

### **2. Monies Collection Envelope (Exhibit 3)**

- a. Pre-numbered collection envelope used when multiple collections will be made with an individual collection amount of less than \$15.00 per person or collection is package pictures, bookstore/book fair sales or fundraising.
- b. Monies Collection Envelopes (Exhibit 3) are to be obtained from the school Bookkeeper/Budget Support Specialist and **MUST** be signed out on the Monies Collection Envelope Log (Exhibit 4).

# STANDARD PRACTICE BULLETIN

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## **SUBJECT: CASH COLLECTIONS**

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### **II. RECEIPTING DOCUMENTS (Continued)**

#### **2. Monies Collection Envelope (Exhibit 3) (Continued)**

- c. Monies Collection Envelopes are to be completed in ink. The following information is to be completed:
  - Purpose/Activity of the collection
  - Teacher/Sponsor's Name
  - Dollar amount of collection
  - Fund Account Number
  - Date(s) of collection
  - Full Name of Payee
  - Teacher/Sponsor Signature
- d. Envelopes are not to be completed in advance of the collection. **NO PRIOR** writing of date, payee name, amount, etc.
- e. **ERRORS** made on the collection envelope **MUST BE** legible. If an error is made, a single line should be made through the entry and the correct entry written on the next line. **THE AUDITOR MUST BE ABLE TO OBSERVE THE ERROR.** (NO "white out" or heavy strike lining is to be done.)
- f. Monies Collection Envelope **MUST** always accompany the deposits when turned to the Bookkeeper/Budget Support Specialist.
- g. Collections **MUST** be remitted **INTACT** (exactly as received), counted and reconciled (balanced) with the monies collection envelope total. You **MUST NOT**:
  - 1) Make purchases from collections
  - 2) Substitute personal checks for collections
  - 3) Hold money for change purposes
- h. The Bookkeeper/Budget Support Specialist will count the monies in the presence of the collector, issue an official receipt from the computer and complete Bookkeeper/Budget Support Specialist area of Monies Collection Envelope.



# **STANDARD PRACTICE BULLETIN**

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## **SUBJECT: CASH COLLECTIONS**

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### **II. RECEIPTING DOCUMENTS (Continued)**

#### **2. Monies Collection Envelope (Exhibit 3) (Continued)**

- i. The Bookkeeper/Budget Support Specialist will return Monies Collection Envelope and official receipt to collector if additional collections are to be made. When collections are finished, collector will initial the Monies Collection log showing the return of the envelope to the Bookkeeper/Budget Support Specialist possession for audit purposes.

#### **3. Filemaker Pro Spreadsheet**

- a. Used when receipting Before and After School Child Care collections.
- b. Provided by the BASCC Department.
- c. Completed by the BASCC coordinator.
- d. Must include the following information:
  - School Name
  - Date
  - Type of Payment
  - Authorization code from electronic terminal
  - Date of Receipt
  - Breakdown of each payment (Full fee, Partial fee, Registration, Late fee)
  - Total collection amount
- e. Print a paper copy of the spreadsheet for the Bookkeeper/Budget Support Specialist.
- f. Printout must not be altered. “white out” is strictly prohibited. If an error occurs, make the correction in the computer and reprint the spreadsheet.

# **STANDARD PRACTICE BULLETIN**

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## **SUBJECT: CASH COLLECTIONS**

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### **II. RECEIPTING DOCUMENTS (Continued)**

#### **3. Filemaker Pro Spreadsheet**

- g. Spreadsheet must always accompany the deposit when submitted to the Bookkeeper/Budget Support Specialist along with the Total collection Breakdown form which is referred to as BASCC Exhibit 10. Exhibit 10 is a BASCC form that must be completed each day showing the total collection breakdown by payment types.
- h. Collections must be remitted to the Bookkeeper/Budget Support Specialist intact
- i. The Bookkeeper/Budget Support Specialist will verify the collection totals on the collection spreadsheets equal the totals on the Total Collection Breakdown form.
- j. The Bookkeeper/Budget Support Specialist will receipt the collections in the appropriate accounts in the computer and print an official receipt for the coordinator. A separate receipt should be generated for each type of payment. (Cash, Check, MasterCard, Visa, Amex).
- k. The Bookkeeper/Budget Support Specialist will record the official receipt numbers on the Total Collection Breakdown form.
- l. The Bookkeeper/Budget Support Specialist will file the official receipts, the merchant copies, the spreadsheets and Total collection Breakdown form with the daily bank deposit.

#### **4. Pre-numbered Tickets**

- a. Pre-numbered tickets are an initial receipting document.
  - when the purchase price of a ticket is paid.
  - when the numbered ticket is given to the payee.

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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**

### 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

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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**

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

**C. REPLENISHING AN INTERNAL ADVANCE**

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

**I. INTERNAL ADVANCES (Continued)**

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

**D. CLOSING AN INTERNAL ADVANCE**

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

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

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

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

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

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

March 15, 2006

TO: Principals  
Bookkeepers

FROM: Nell Johnson, Director

VIA: Area Superintendent

SUBJECT: **PRINCIPAL'S DISCRETIONARY ACCOUNT**

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

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

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

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

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

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

Thanks for your continued cooperation.

NJ:vgp

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

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

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

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

# STANDARD PRACTICE BULLETIN

The School Board of Broward County, Florida

BULLETIN NO.: I-311

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## SUBJECT: DONATIONS

### DONATIONS

#### TOPICS IN BULLETIN:

- I. MONETARY DONATIONS
- II. NON MONETARY DONATIONS (EQUIPMENT, ETC.)
- III. TANGIBLE PROPERTY LOSS/EQUIPMENT ACQUISITION

#### EXHIBITS REFERENCED:

- 1 TANGIBLE PROPERTY LOSS/EQUIPMENT ACQUISITION FORM

#### I. MONETARY DONATIONS

##### A. DOCUMENTING, RECEIPTING AND DISBURSING OF DONATED FUNDS

1. Documentation from the donor must be obtained that stipulates the intention of the donation.
  - a. The documentation provided may mean a note, memo, letter or even a notation in the memo section of the check.
  - b. All checks received as donations are to be copied and the donation documentation must be attached to the check copy. All copies **MUST** be maintained in a file labeled "Donations" and be retained for audit.
  - c. If the donation received is cash, a copy of the official receipt with applicable documentation attached is to be retained in the "Donations" file for audit.
2. Donations received by school personnel must be properly receipted into the school's internal account.
  - a. Earmarked donations received by school personnel are to be receipted into an appropriately designated trust fund account. The Principal may also choose to receipt the donation into a specific class, club or department account if the placement in these accounts are in accordance with the donor's wishes.

Issued By:

Internal Accounts Department

# **STANDARD PRACTICE BULLETIN**

The School Board of Broward County, Florida

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## **SUBJECT: DONATIONS**

- b. If the donors intention is that a portion of the donation be used for food for staff or for the purchase of items which become the personal property of staff, that portion of the donation must be receipted into and disbursed directly from a faculty controlled account.
  - c. Unearmarked donations should go into the general account and be used for the general welfare of the student body. (See SPB I-205)
3. Disbursement of faculty funds will be at the discretion of the faculty and minutes of faculty meetings must be maintained to support all purchases.
4. Disbursements from all accounts must include purpose, approval, invoice, minutes etc. as required (See SPB I-305).
5. Outside organizations such as Booster Clubs, PTA, and Partners in Excellence can be a source of funding for activities involving refreshments or other items for school staff. The school's faculty controlled account can also be used for this purpose.

### **B. SAMPLES OF RECEIPTS WHICH ARE NOT TO BE CLASSIFIED AS DONATIONS**

1. Monies received in payment for the performance of a service (i.e. Car Wash monies). Car Wash monies are fund-raisers.
2. Scholarship monies are to be receipted into a scholarship account.
3. Vending Machine commissions are not donations and should be receipted in the appropriate internal account.

## **II. NON MONETARY DONATIONS (EQUIPMENT, ETC.)**

- A. Before accepting any donation that will require service, written approval from the Maintenance Department is

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| <b>Issued By:</b><br><b>Internal Accounts Department</b> |
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### SUBJECT: DONATIONS

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required and must be retained for audit. Refusal of the Maintenance Department to assume responsibility for the service of the donated item(s) **should** cause the school to seriously reconsider the acceptance of the item(s).

- B. If the gift being acquired requires installation (including trees and shrubs), the school **MUST** have the Maintenance Department conduct a site inspection prior to the installation to identify installation problems. Written approval is required and must be retained for audit.

### III. TANGIBLE PROPERTY LOSS/EQUIPMENT ACQUISITION FORM

- A. Any item donated which has a value of \$1,000 or more is considered to be high risk. These items, such as computers, **MUST** be reported to Capital Assets on a TANGIBLE PROPERTY LOSS/EQUIPMENT ACQUISITION Form (Exhibit 1).
- B. Likewise, any item **PURCHASED** which has a value over \$1,000 or is considered to be high risk (See III-A above) **MUST** be reported to Capital Assets on a TANGIBLE PROPERTY LOSS/EQUIPMENT ACQUISITION Form (Exhibit 1).

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| <b>Issued By:</b><br><b>Internal Accounts Department</b> |
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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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**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.

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

**STANDARD PRACTICE BULLETIN**  
**AUGUST 1, 2000**

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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.).

**SCHOOL BOARD OF BROWARD COUNTY, FL**  
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SUBJECT: Administration/Accounting for BASCC  
and Summer Camp Program

**ADMINISTRATION/ACCOUNTING FOR BASCC AND SUMMER CAMP  
PROGRAM**

**TOPICS IN BULLETIN:**

- I. GENERAL INFORMATION BEFORE AND AFTER SCHOOL  
CHILD CARE
- II. SCHOOL RESPONSIBILITIES
- III. REMITTANCES
- IV. TREASURY DEPARTMENT RESPONSIBILITIES
- V. SUMMER CAMP PROGRAM GUIDELINES
- VI. INTERNAL ACCOUNT GUIDELINES

**EXHIBITS REFERENCED:**

- VII. EXHIBITS 1-32

**I. GENERAL INFORMATION**

Since 1979, Before and After School Child Care (BASCC) programs have been made available at Broward County Schools. These programs have been offered through cooperative agreements between elementary and middle schools within the School Board of Broward County and Board approved non-profit agencies.

The following explains internal Treasury procedures and record keeping requirements for School Board Operated (SBO) BASCC programs. The procedures herein are in compliance with Board approved Child Care Guidelines.

**II. SCHOOL RESPONSIBILITIES**

The school shall maintain all records necessary to document compliance to all sections of Standard Practice Bulletin I-454. All records must be kept on file for five years. The end of year checklist is a helpful tool. (See Exhibit 1). SBO programs use the Program Data Management System (PDMS) to document Before and After School Child Care (BASCC) fee collections.

SUBJECT: Administration/Accounting for BASCC  
and Summer Camp Program

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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.

SUBJECT: Administration/Accounting for BASCC  
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**II. School Responsibilities**

**C. Schedule of Paid Payments (All SBO programs)**

1. All collections will be recorded in the PDMS program by the supervisor and must include the school location and personnel number, as a unique identifier for auditing purposes. This will identify the designee who receipts money.
2. Payments may be recorded on the Program Receipt Form (Exhibit 5) if the PDMS system is inoperable. (NOTE: Make sure all required information appears on the school form.)

Information that needs to be recorded is:

- a. Name
- b. Date of payment
- c. Payment amount
- d. Receipt number
- e. Payment period
- f. Full fee amount
- g. Authorization code or BC-40P

Other information is optional.

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**II. School Responsibilities (continued)**

2. A late pick up fee of no more than \$15.00 for each child will be charged for each fifteen minutes a child is picked up late (1-15 minutes late = \$15, 16-30 minutes late = \$30, etc.).
3. Late pick-up fees will be recorded on the "*Late Pick-up Charge Collection*" Sheet (Exhibit 6) in PDMS or on the school's own form. Information that needs to be recorded is:
  - a. Payment period
  - b. School
  - c. Student Name
  - d. Late date
  - e. Late time
  - f. Late charge
  - g. Date of payment
  - h. Receipt number
  - i. Amount paid
  - j. Signature of on-site coordinator
4. Late pick-up fees must be collected and transmitted in the same pay period in which they occur. The late pick-up fee must be collected before the next pay period begins.

**D. Sign Out Form / Sign In Form for Before Care (All SBO programs)**

1. A Sign Out / Sign In Form (Exhibit 7) will be used weekly. (An SBO program must use the PDMS forms provided.) Information that needs to be recorded is:
  - a. Week of
  - b. Student Name
  - c. Daily Signature
  - d. Daily Time

SUBJECT: Administration/Accounting for BASCC  
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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.

SUBJECT: Administration/Accounting for BASCC  
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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.



SUBJECT: Administration/Accounting for BASCC  
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**II. School Responsibilities (continued)**

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

1. On site supervisor or payment designee

g. Late Pick-up Charge

- 2) The late pickup fee of no more than \$15.00 for each child for each fifteen minutes a parent is late picking up his/her child/children will also be receipted on the PDMS sheet. All money should be transferred to the bookkeeper no later than the next school day.

- h. The child(ren) name(s), BC-40P receipt number or credit authorization code and other required information as per Section E.2, of this procedure are to be recorded on a Late Pick-up Charge Collection Sheet (Exhibit 6) on at least a monthly basis.

- i. All cash collections must be receipted in a BC-40P and be prepared for deposit.

2. Bookkeeper/Business Support Center (BSC) designee

**The bookkeeper/BSC designee ~~should~~ may not collect and receipt funds.**

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

SUBJECT: Administration/Accounting for BASCC  
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**II. School Responsibilities (continued)**

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

2. Bookkeeper/Business Support Center (BSC) designee
  - b. Verifies that cash remitted equals BC-40P receipts. If the monies and receipt amounts do not equal, the payment designee must be notified before any official receipting is done.
  - c. If a loss of funds should occur, the bookkeeper, or designee, will only issue a receipt for the amount of funds being remitted. A detailed explanation (Certificate of Loss Form - Exhibit 11 signed by the principal) must be attached to the inside cover of the receipt book.
  - d. Receipt the amount of collections noted on the Before and After School Care Total Collection Breakdown Form (Exhibit 10) into the following trust accounts:  
  
6070 Before School Fee  
6071 After School Full Fee  
6072 After School 50% Scholarship  
6069 After School 25% Scholarship  
6060 After School 75% Scholarship  
6073 Registration  
6074 Late Pickup Fees  
6076 On-Site Staff Fees
  - e. Records a receipt number on the Before and After School Care Total Breakdown Form.

SUBJECT: Administration/Accounting for BASCC  
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**II. School Responsibilities (continued)**

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

**2. Bookkeeper /BSC designee**

- f. Notates the BC-40P receipt beginning and ending numbers that cover the collection.
- g. Removes green copies of BC-40P receipts and attaches to Bookkeepers/BSC designee Official Receipt (Exhibit 14A or 14B) and copy of Before and After School Care Total Breakdown Form.
- h. Completes information on the front cover of the BC-40P Departmental Receipt Book (Exhibit 15).
- i. Returns the BC-40P Departmental Receipt Book, green BC-40P copies stapled to the Official Receipt and Before and After School Care Total Breakdown Form to the on site Supervisor or Collector.
- j. On site supervisor or designee prepares cash collections for bank deposit.

An adding machine tape should be attached to the bookkeeper/BSC designee's copy of the deposit slip.

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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.

SUBJECT: Administration/Accounting for BASCC  
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**II. REMITTANCE OF BEFORE AND AFTER SCHOOL CHILD CARE  
COLLECTIONS TO THE TREASURY DEPARTMENT  
(ELEMENTARY/MIDDLE/HIGH SCHOOL ADMINISTERED)  
(continued)**

- A. The bookkeeper/BSC designee remits all Before and After School Child Care Collections to the Treasury Department two weeks after the last day to pay. (See Fee Schedule- Exhibit 8) Any money received after the transmittal has been submitted, will be submitted after the next pay period has been completed. A transmittal for the previous payment period will accompany the next transmittal. Payments taken in advance for the upcoming payment periods should be kept internal accounts until the appropriate pay period for transmittal.
- B. A check payable to the School Board of Broward County must be drawn on the Child Care Trust Accounts for the full amount of Child Care collections.
- C. Bookkeeper/BSC designee completes the appropriate Child Care Transmittal Form (Exhibit-12 Elementary or Exhibit-13 Middle) and forwards the check and Child Care Transmittal Form to the Treasury Department.

**NOTE: THERE ARE TO BE NO EXPENDITURES MADE FROM THE CHILD CARE TRUST ACCOUNT OTHER THAN REFUNDS AND REMITTANCES TO THE TREASURY DEPARTMENT; UNLESS, OTHER EXPENDITURES ARE SPECIFIED AND APPROVED BY THE SUPERINTENDENT OF SCHOOLS.**

SUBJECT: Administration/Accounting for BASCC  
and Summer Camp Program

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**III. Treasury Department Responsibilities**

- A. Upon receipt of the Child Care Transmittal Form and check from the school, the Treasury Department will deposit the check in the appropriate accounts.
- B. Complete the Treasury Department section of the Child Care Transmittal Form from the school.
- C. Maintain a fee summary by school and by revenue account for funds remitted.
- D. Schools may carry over the available balance of Functional Area 9102640240000000, up to 10% of the total fees collected for the year from the Child Care Program for fall child care start-up expenses. The carryover will take place only if the school's total budget balance is sufficient.

SUBJECT: Administration/Accounting for BASCC  
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**IV. SUMMER CAMP PROGRAM GUIDELINES**

- A. Schools may operate a Summer Camp program following the BASCC procedures for "Registration, Fee Collections and Refunds".
- B. The school's principal will decide weekly rates for the Summer Camp. A late pick up fee of \$1.00 per minute will be charged.
- C. Funds collected by the school for a Summer Camp program are receipted into the school's Internal Accounts using the following fund accounts:

|           |                 |
|-----------|-----------------|
| 6020-0000 | Registration    |
| 6021-0000 | Full Fee        |
| 6024-0000 | Late Pickup Fee |
| 6025-0000 | Staff Fee       |
| 6026-0000 | T-shirt Fee     |

- D. The bookkeeper/BSC designee remits an amount equal to the salary expenses to the Treasury Department at the end of the collection period. The remaining balance must be transferred from the Summer Camp fund accounts to the school's Internal Accounts General fund account, 7025-0000, to benefit all the students of the school.

SUBJECT: Administration/Accounting for BASCC  
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V. INTERNAL ACCOUNT GUIDELINES (All SBO programs)

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

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

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



SUBJECT: Administration/Accounting for BASCC  
and Summer Camp Program

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### Exhibit #'s Numbers

Click on highlighted area to retrieve an exhibit.

1. [End of Year Checklist](#)
2. [Student Registration Form](#)
- 3A. [Scholarship Requirements](#)
- 3B. [Scholarship Checklist](#)
- 3C. [Helpful Hints](#)
- 3C. [Checklist for Parents – English](#)
- 3C. [Scholarship - English](#)
- 3D. [Transmittal Scholarship](#)
4. [Attendance Roster](#)
5. [Schedule of Paid Payments](#)
6. [Late Charge Collection Sheet](#)
7. [Sign Out Form](#)
8. [Fee Schedule](#)
9. [BC-40P Receipt Samples](#)
10. [Total Collections Breakdown Form](#)
11. [Certificate of Loss Form](#)
12. [Elementary Child Care Transmittal Form](#)
13. [Middle School After Care Transmittal Form](#)
- 14A. [Bookkeeper/BSC designee Official Receipt Sample-Community School](#)
- 14B. [Bookkeeper/BSC designee Official Receipt Sample-Elementary/Middle/High School](#)
15. [BC-40P Departmental Receipt Book \(front cover\) Sample](#)
16. [Refund Request Fund](#)
32. [Special Request for Monitoring Committee](#)

**BASCC OPERATIONAL HANDBOOK EXHIBIT**

# PURCHASING CARD MANUAL





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## Purchasing Card Program Overview

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

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

### P-Card Program Goals

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

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

## P-Card Program Administrator Contact Information

### Primary Contact Method:

Email: [PcardNotifications@browardschools.com](mailto:PcardNotifications@browardschools.com)

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

### Program Administrators:

#### Purchasing Specialist:

Laura Rather  
Phone – 754-321-0509  
email: [laura.rather@browardschools.com](mailto:laura.rather@browardschools.com)

#### Purchasing Card Program Coordinator:

Alfonso Di Lella  
Phone - 754-321-0526  
email: [alfonso.dilella@browardschools.com](mailto:alfonso.dilella@browardschools.com)

#### Purchasing Specialist:

Dailys Henriquez Benitez  
Phone - 754-321-0504  
email: [dhenriquez@browardschools.com](mailto:dhenriquez@browardschools.com)

#### Sr. Process Analyst:

Cenira Infante  
Phone - 754-321-0523  
email: [cenira.infante@browardschools.com](mailto:cenira.infante@browardschools.com)



## Definitions

|                                 |   |
|---------------------------------|---|
| <b>Purchasing Card</b>          | The Purchasing Card, or P-Card, is a credit card issued by Bank of America through the Procurement & Warehousing Services Purchasing Card Program.  |
| <b>P-Card Program</b>           | The Purchasing Card Program (P-Card Program) is administered through Procurement & Warehousing Services (PWS), and encompasses all associated policies and procedures, as well as Program Participants.   |
| <b>Program Participants</b>     | Program Participants include PWS P-Card Administrators, Cardholders, Cardholder Supervisors (Approvers), Bank of America, and any other program stakeholder.  |
| <b>P-Card Administrators</b>    | Designated PWS staff responsible for the establishment, communication and maintenance procedures for the control and use of P-Cards within the BCPS P-Card program.   |
| <b>Cardholder</b>               | A permanent BCPS employee, who has acknowledged all P-Card Program requirements, and has been approved by their Principal/Department Head, or next level supervisor if Cardholder is a Principal/Department Head, to have a P-Card assigned to them to be used for the purchase of allowable products on behalf of BCPS.  |
| <b>Cardholder Approver</b>      | A BCPS employee, typically a Principal/Department Head, who is responsible and accountable for reviewing and approving P-Card Applications, Acknowledgement Forms, and Monthly P-Card Statements for Cardholders in their school/department.  |
| <b>General Fund</b>             | This fund serves as the primary operating fund of the District. All general tax revenues and other receipts that are not allocated by law or by contractual agreement to another fund are accounted for in this fund. P-Cards funded with General Funds are assigned Visa credit cards.   |
| <b>Internal Funds</b>           | Funds for student activities which do not come from General Funds. Funds derived from these activities must be recorded in the schools Internal Accounts and may not be comingled with an Independent Organization's funds." P-Cards funded with internal funds are assigned MasterCard credit cards and are only available to schools utilizing the Business Support Center. |
| <b>Cardholder Profile</b>       | Each Cardholder is assigned a profile which establishes preset limits and restrictions. Default cardholder profiles are assigned by PWS unless a specific need is demonstrated and approved by the Cardholder Approver.   |
| <b>Single Transaction Limit</b> | The dollar amount threshold which a single transaction cannot exceed.   |
| <b>Credit Limit</b>             | The dollar amount threshold that cannot exceed the assigned cardholder profile limit.   |
| <b>Budget/Available Spend</b>   | The dollar amount funded by the school/department general or internal fund. Documentation of available budget is required for P-Card Administrators to apply the funds to an assigned P-Card.   |
| <b>Merchant Category Code</b>   | Also referred to as MCC, a four-digit number used to classify the business by the type of goods or services it provides. An MCC is assigned to a merchant by the card company when the business first starts accepting cards as a form of payment.  |
| <b>Restrictions</b>             | Types of purchases that cannot be made using the P-Card; are restricted by procedure, and or by Bank of America's WORKS functionality.  |
| <b>WORKS</b>                    | The Bank of America Web based card payment management system.   |
| <b>Global Card Access (GCA)</b> | Global Card Access is an online card management tool that gives you easy access to your card information at any time. (Download Monthly Statement, Credit Limit, Balance, Available Credit, Recent Card Activity, Change PIN)   |



## P-Card Program – General Requirements

The information below applies to all Cardholders and Cardholder approvers, regardless of location, funding, support structure, or any other potential variables.

### Cardholder Eligibility

Criteria to receive a Purchasing Card is as follows:

1. Applicant must be a permanent employee of BCPS
2. Cardholder must complete, initial, and sign the P-Card Application every fiscal year
3. Cardholder Approver must review, initial, and sign the P-Card Application every fiscal year
4. Cardholder must complete P-Card Training in Canvas every fiscal year
5. Refer to [District Maintenance or Physical Plant Operations](#) for Procurement & Warehousing Services

Cardholders

\*\*\* If cardholder does not meet these requirements every fiscal year, card may be subject to suspension or cancellation

### Cardholder Liability

The Purchasing Card is a corporate credit card, which will not affect the Cardholder's personal credit. However, it is the Cardholder's responsibility to ensure that the card is used within stated guidelines of the P-Card Procedures Manual. Failure to comply with program guidelines and terms and conditions may result in notification to supervisors, suspension of the P-Card, permanent revocation of the P-Card, and/or further disciplinary measures up to and including termination, depending on the nature of non-compliant activity.

### Cardholder Application

All prospective Cardholders are required to complete and submit a P-Card Application & Cardholder/Approver Acknowledgement Form (Forms) to PWS P-Card Administrators every fiscal year. All required fields must be completed including the acknowledgment for which includes Cardholder and Approver initials and signatures. Application requires two signatures; the Cardholder and the Cardholder Approver. See [Definitions](#) for additional details on Cardholders and Cardholder Approvers.

### Credit Card Types

There are two (2) types of cards assigned within the P-Card Program; Visa and MasterCard. The type of card assigned to an approved Cardholder is dependent upon the funding source. Accounts funded through General Funds are assigned Visa credit cards. Accounts funded through Internal Funds are assigned MasterCard credit cards. Due to district procedures of internal funds reconciliation and payment requirements, only locations supported by the Business Support Center may be assigned a MasterCard funded with Internal Funds.

### Standard P-Card Format

Each P-Card issued will be imprinted with "School Board of Broward County, Florida", the BCPS Logo, the Tax-Exempt Number, the Account Number, Card Expiration Date, Cardholder Name, and Cardholder Department. P-Cards are chip and PIN enabled.

### Security and Storage

Cardholders should always treat their Purchasing Card with at least the same level of care as their own personal



credit cards. The card should be stored in a secure and safe location, and the account number should not be shared.

### Control and Usage

The only person entitled to use the card is the person whose name appears on the face of the card. The card may not be lent to another person for any reason. Cardholders are responsible for controlling the usage of their assigned P-Card(s). Cardholders may not share their card with other individuals.

### Spending Controls – Cardholder Profile Limits

BCPS's Purchasing Policy 3320 governs all purchases. All Cardholder Profiles are assigned appropriate spending controls through the use of credit limits, transaction limits, MCC restrictions, and sometimes monthly volume limits. The default Cardholder Profile consists of the following limits and restrictions:

- Declining Balance
- Credit Limit as assigned
- Single Transaction Limit as assigned
- Cash Prohibited
- Travel-Related MCC Restricted
- Also see Card Profile Types

### Spending Controls – Statement of Financial Interest

Cardholder Accounts with Single Transaction Limits exceeding thirty-five thousand dollars (\$35,000) are required to submit a Statement of Financial Interest Form 1 by July 1st of each year. The form must be filled out for all cardholders that have a profile that allows them to spend \$35,000 or more regardless if a charge of that amount was made.



Upon leaving employment, a Statement of Financial Interest Form 1F is required. For more information, visit [http://www.ethics.state.fl.us/Documents/Forms/Form1.html#form\\_1](http://www.ethics.state.fl.us/Documents/Forms/Form1.html#form_1):

- See Table 1 below for additional details on when and where to file when assigned new or ongoing profiles which exceed the established limits.

| WHO FILES  | WHEN FILED  | WHERE FILED  |
|--|---|--|
| Local Officers as defined in <a href="#">Section 112.3145(1)(a), Florida Statutes</a> .  | Within 30 days of appointment or employment and then annually by July 1 of each year. | Supervisor of Elections in county where local officer permanently resides.   |
| Specified State Employees as defined in <a href="#">Section 112.3145(1)(b), Florida Statutes</a> .                                   | Within 30 days of appointment or employment and then annually by July 1 of each year. | Florida Commission on Ethics<br>P. O. Drawer 15709<br>Tallahassee, Florida 32317<br>OR<br>325 John Knox Road, Bldg. E, Ste 200<br>Tallahassee, Florida 32303 |
| State Officer (other than those required to file CE Form 6) as defined in <a href="#">Section 112.3145(1)(c), Florida Statutes</a> . | Within 30 days of appointment or employment and then annually by July 1 of each year. | Florida Commission on Ethics<br>P. O. Drawer 15709<br>Tallahassee, Florida 32317<br>OR<br>325 John Knox Road, Bldg. E, Ste 200<br>Tallahassee, Florida 32303 |
| Candidates for local elective office (other than those required to file CE Form 6).  | At the same time qualifying papers are filed.   | With officer before whom they qualify.   |

Table 1

- See Table 2 below for additional details on when and where to file when leaving employment if previously submitted a Statement of Financial Interest Form 1.

| WHO FILES  | WHEN FILED   | WHERE FILED  |
|--|--|--|
| Local Officers as defined in <a href="#">Section 112.3145(1)(a), Florida Statutes</a> , and candidates for such office.              | Within 60 days after leaving employment, unless taking another position that requires financial disclosure (Form 1 or Form 6). | Supervisor of Elections in county where local officer permanently resides.   |
| Specified State Employees as defined in <a href="#">Section 112.3145(1)(b), Florida Statutes</a> .                                   | Within 60 days after leaving employment, unless taking another position that requires financial disclosure (Form 1 or Form 6). | Florida Commission on Ethics<br>P. O. Drawer 15709<br>Tallahassee, Florida 32317<br>OR<br>325 John Knox Road, Bldg E, Ste 200<br>Tallahassee, Florida 32303  |
| State Officer (other than those required to file CE Form 6) as defined in <a href="#">Section 112.3145(1)(c), Florida Statutes</a> . | Within 60 days after leaving employment, unless taking another position that requires financial disclosure (Form 1 or Form 6). | Florida Commission on Ethics<br>P. O. Drawer 15709<br>Tallahassee, Florida 32317<br>OR<br>325 John Knox Road, Bldg. E, Ste 200<br>Tallahassee, Florida 32303 |





## MCC Blocking and Suppliers

Transactions will be blocked based on MCC restrictions at the point-of-sale for unauthorized merchants in specific general merchant category codes such as travel, drug stores and pharmacies just to name a few. Changes to the blocking list for specific merchant categories can be made when a business need is identified. A Cardholder must obtain approval from the Cardholder Approver prior to submitting requests to P-Card Administrators for changes to MCC restriction. P-Card Administrators may require PWS Director or additional levels of approval depending on the nature of the request. By default, all suppliers assigned travel related MCCs are restricted.

## Erroneous Declines

If the Cardholder feels that the Purchasing Card has been erroneously declined by a merchant, a P-Card Administrator should be contacted for assistance. The P-Card Administrator will review the transaction on their card management system and if necessary, contact Bank of America (BOA) to determine the reason for the decline and will make appropriate changes to the Cardholder profile, if necessary and approved.

If a purchase is being made outside of normal BCPS business hours, the employee must find an alternate payment method or cancel the purchase and contact the Program Administrator during normal business hours.

## Sales Tax

The School Board of Broward County, Florida (BCPS) does not pay Federal Excise and State taxes on direct purchases of tangible personal property. The applicable tax exemption number is shown on the Procurement Card. Cards will be re-issued periodically to reflect exemption number changes. If for any reason a copy of the actual tax-exempt certificate is required, please contact your P-Card Administrators. The Cardholder is responsible for obtaining credits for all taxes charged for any transactions for each statement period. P-Card Administrators identify transactions that contain sales tax erroneously charged and the Cardholders are accountable to ensure that sale tax is refunded. P-Card Administrators may recommend Card Account Suspension for any cardholders who repeatedly fail to ensure merchants comply with BCPS Tax Exempt status.

Also see [Reconciliation and Approval section](#).

## Unresolved Disputes and Billing Errors

The Cardholder is responsible for contacting the merchant to resolve any disputed charges or billing errors within 30 days of receiving a statement. If the matter is not resolved with the merchant, the Cardholder should:

1. Contact the P-Card Administrator for assistance if an acceptable resolution is not obtained. A Transaction can be disputed with Bank of America Merrill Lynch within 60 days of the billing close date, the date of the billing statement in which the Transaction first appears.
2. If the dispute is resolved in the Cardholder's favor, a credit in the amount of the disputed transaction will appear on a subsequent Cardholder statement.
3. Disputes have to be completed immediately as they may affect cardholder credit limit.

Also see [Reconciliation and Approval section](#).

## Credits

Merchants should issue all credits for returned merchandise or services to the individual Purchasing Card account for any item they have agreed to accept for return. UNDER NO CIRCUMSTANCES SHOULD A CARDHOLDER ACCEPT CASH IN LIEU OF A CREDIT TO THE PURCHASING CARD ACCOUNT.

Also see [Reconciliation and Approval section](#).



### Lost, Misplaced or Stolen Purchasing Cards

Cardholders are required to immediately report any lost or stolen Purchasing Card to the Purchasing Card Coordinator ([Pcardnotifications@browardschools.com](mailto:Pcardnotifications@browardschools.com) and/or 754-321-0526) and subsequently complete a [P-Card Personnel Change Form](#) for compliance purposes to document the incident. The Cardholder must also immediately notify his/her Principal, department head or designee about the lost or stolen card at the first opportunity during normal business hours.

### Emergency Cards

Emergency Purchasing cards are available for use in emergency situations only. For example, in a case of a hurricane, the emergency P-Card can be used for emergency purchases that have to be made immediately. In emergency situations that involve FEMA, the use of the emergency P-Card must be in accordance with FEMA regulations.

Only the Director of Procurement & Warehousing Services or the Chief Financial Officer can authorize the opening of emergency P-Cards for the requesting departments, always in alignment with the Chief Financial Officer. The P-Card Coordinator will process the emergency P-Card requests and will always maintain communication with the users. The requesting schools or departments needing emergency P-Cards must provide the Coordinator of the program a line of coding indicating the funds are available for payment when using the P-Card.

### Audit Assistance

The Program Administrator will assist BCPS's Office of the Chief Auditor in a periodic audit of BCPS's internal practices and procedures.

### Designated Support Areas

Within the P-Card Program, there are two main designated support areas; the Business Support Center (BSC), and Procurement & Warehousing Services (PWS).

#### Business Support Center (BSC)

The Business Support Center provides centralized business services to BCPS Schools/Departments. Within the P-Card program, BSC may have unique requirements as noted in the "[Designated Support Areas - Statement Reconciliation Process](#)" section of this manual.

### Warehousing Services supporting District Maintenance and Physical Plant Operations

Designated Warehousing Services employees have assigned P-Cards to support District Maintenance and Physical Plant Operations purchases. The Cardholder Approver for the employees within this Designated Support Area is [not eligible](#) to become a Cardholder of this area.



## Internal Funds

The Business Support Center (BSC) oversees the purchasing cards (P-CARDS) funded by the Schools Internal Funds. The accounting system used to manage the internal funds accounts is the Great Plains Accounting system. The BSC requests PWS P-CARD Administrator for issuance of P-CARDS from Bank of America (BOA), separate from the General Funded cards. At time of request PWS mandates that BSC provide proof in writing of such available funds in Great Plains Accounting system prior to releasing a purchasing card for internal funds used only by the BSC. PWS is responsible for issuance of the cards and has oversight of the requests of the cards but not of the use, control, repository and or reconciliation of cards. The management of P-CARD administration for internal funds is done by the BSC and they are only required to submit monthly signed statements. PWS will require that all P- CARDS requested for Internal Funds follow the same application protocols to ensure compliance of issuance in general and as stated in this P-CARD Administration manual. PWS works in collaboration with Auditors to support any inquiries or requests made to ensure controls are in place and that BSC is holding card holders accountable for adhering to all P-CARD Program requirements. See [“Designated Support Areas - Statement Reconciliation Process”](#) section of this manual for additional details.

## Bank of America - Global Card Access (GCA) Portal

Global Card Access gives Cardholders visibility, convenience and control. Users can manage their commercial cards whenever and wherever they want — through mobile and desktop. Whether activating a new card, checking a balance or viewing a PIN, Global Card Access offers the tools a cardholder needs to make business easier.

FOR A DETAILED GCA REGISTRATION GUIDE PLEASE CONTACT YOUR P-CARD PROGRAM ADMINISTRATOR

### How to access the GCA Portal

1. To register for GCA Access go to: <https://http://www.bankofamerica.com/gca>
2. Select “Register a card”
3. In the **New User Registration** screen:
  - a) Enter 16-digit P-Card card number
  - b) Select “I am cardholder. This is my corporate card.”
  - c) Click **Continue**
4. Enter card information (All fields are required)
5. Select Verification Method (email is easiest)
  - a) If E-mails selected Press Send Code button (code is emailed to your BCPS email)
  - b) Enter code in registration screen
  - c) Click Continue
6. Follow the prompts to create login credentials
  - a) **Step 1:** Enter username, password, select security questions, and provide answers
  - b) **Step 2:** Provide full name, P#, and email address
  - c) **Step 3:** Click **Accept** for Terms and Conditions

\*\*\*Remember to make a note of all login credentials
7. A registration confirmation will show at the top of the screen
8. Try logging in with new credentials



## Program Participant Roles & Responsibilities

### Cardholder Responsibilities

A BCPS employee who is approved by his/her Principal, department head or designee to use the Purchasing Card to execute purchase transactions on behalf of BCPS.

**The cardholder is responsible and accountable to:**

- Ensure purchases are in compliance with the P-Card Procedures Manual
- Ensure the P-Card is used for legitimate business purposes only
- Maintain the P-Card in a secure location at all times
- Not allow other individuals to use their P-Card
- Adhere to the purchase limits and restrictions of the P-Card and ensuring the total transaction amount of any single transaction does not exceed the department/school spending parameters
- Convey and confirming tax exemption status with suppliers, in case tax is charged making sure to get a refund from merchants
- Obtain receipts for all transactions
- Reconcile each transaction on statements with receipts and/or packing slip each month
- Sign statements confirming review of statements for reconciliation, and compliance with P-Card procedures
- Submit signed statements with respective receipts electronically to [PcardNotifications@browardschools.com](mailto:PcardNotifications@browardschools.com) 15 days after the billing cycle
- Complete yearly (Fiscal Year) P-Card application and training as communicated to Cardholders,
- Attempt to resolve billing disputes directly with the supplier. Ensuring that an appropriate credit for the reported disputed item or billing error appears on a subsequent Cardholder statement
- Not accept cash in lieu of, a credit to the Purchasing Card account
- Immediately notify the Program Administrator and your location's Principal, department head or designee of a lost or stolen Purchasing Card at the first opportunity during normal business hours and submitting a P-Card Personnel Change form
- Return the Purchasing Card to Principal, department head or designee upon terminating employment with BCPS, retiring or transferring to other Schools or Departments within BCPS and submitting a Personnel Change form
- Contact P-Card Administrators if a supplier does not accept credit cards
- Report erroneous declines or fraudulent charges to Principal, department head or designee and the Program Administrator during normal business hours



### P-Card Program Approvers - Principal, Department Head or Designee Responsibilities

The Cardholder Approver, a BCPS Principal, department head or designee cannot approve his/her own P-Card related activities.

The P-Card Approver is responsible and accountable to:

- Review and approve (initial and sign) P-Card Applications and Cardholder Acknowledgements for their employees
- Designate a default location and default account assignment for P-Card(s) assigned to their employees
- Inform P-Card Administrators of a Cardholder a required profile change
- Ensure purchases are in compliance with the P-Card Procedures Manual
- Ensure the P-Card is used for legitimate business purposes only
- Review statements and receipts
- Sign each statement, acknowledging transactions are in compliance with P-Card Manual
- Ensure submittal of statements by cardholders under their supervision, to P-Card Administrators
- Collect and destroying cards, and notifying P-Card Administrators when a cardholder is terminated, transferred, or no longer needs the card assigned
- Inform Program Administrator if Cardholder violates policies and procedures as documented in this manual which will also subject Cardholder to disciplinary action.
- Return Purchasing Cards for Cardholders who have been transferred to Program Administrator, no longer need the card or have left the location and ensure that a P-Card Personnel Change Form is completed, signed and sent to the P-Card team
- Reimbursement of sales tax

The P-Card Program recommends that the P-Card Approver pre-approve certain transactions that may be identified as potential change to the budget

### P-Card Cardholder and Approver responsibilities in a Termination of Employment with BCPS

On or before Cardholder termination date with Broward County Public Schools the Cardholder and/or the Cardholder Approver are responsible for notifying the P-Card Administrators. In addition, Cardholder and/or Approver must provide a P-Card Personnel Change Form to cancel the card so that the card is cancelled no later than the last day of the Cardholder's active employment.

### P-Card Program Responsibilities

The P-Card Program Administrators serve as the main contact for all P-Card Program Participants. A Program Administrator acts as the liaison for BCPS and Bank of America and maintains responsibility for coordinating all cardholder maintenance activities (cardholder profiles, increases, changes and closures) with Bank of America. The Program Administrator also coordinates bill payment and monitors overall performance of the program against qualitative and quantitative goals.

P-Card Program is responsible to:

- Act as a liaison with Bank of America
- Implement, train, monitor, and manage of the P-Card Program
- Review approved cardholder applications and acknowledgement forms for completeness and accuracy of required information



- Inform Cardholders and Cardholder Approvers if Statement of Financial Interest Form is required
- Process cardholder applications, change requests, and account closures
- Facilitate issuance of P-Cards to approved Cardholders
- Maintain Cardholder Profiles
- Conduct training for P-Card Program Participants annually or upon request
- Retain signed Applications and Acknowledgements in a secure location
- Maintain P-Card procedures manual
- Coordinate and maintain P-Card Program controls
- Administer program procedures
- Participate in ongoing P-Card Program reviews
- Recommend blocked merchant codes
- Evaluate cardholder and supplier feedback regarding the P-Card Program
- Assist in resolving billing disputes, erroneous declines, lost/stolen cards, and fraudulent charges,
- Ensure that lost or stolen cards have been blocked by BCPS
- Establish and monitoring benchmarking objectives
- Utilize available reports to ensure compliance with P-Card Program requirements
- Randomly select transactions for review each month
- Support supplier setup requests through Bank of America
- Receive and review monthly Bank of America Statements
- Track submittal of statements/receipts from cardholders each statement period
- Provide monthly payment files for payment processing to Finance

### Card Issuer Responsibilities

The Card Issuer, Bank of America, issues Purchasing Cards to approved BCPS employees via the PWS P-Card Administrators, provides electronic transaction authorization, and bills BCPS for all purchases made on BCPS's Purchasing Cards.

### P-Card Program Supplier

The vendor from whom a Cardholder is making a purchase. Suppliers are required to:

- Provide a receipt for all transactions reflecting the exact amount charged.
- The product delivered is the product ordered
- Ensuring the amount charged must exclude taxes

### Accounts Payable

Accounts Payable provides a service to the P-Card Program through monthly payment processing of the consolidated statement based on the file produced by P-Card Administrators.

Accounts Payable is responsible for the timely processing of payment for each statement received.



## Card Profile Types

### Declining Balance Cards

A Bank of America declining balance purchasing card is a P-card that has a specific amount of funds assigned to it. With the use of the card, the balance will decrease until the funds have been spent and the card will not process any more transactions. This is the lowest risk Card Profile Type. Funds will not be replenished unless a new budget transfer is submitted and validated. Depending on whether a Cardholder's location is supported by BSC or not, the funding is general funds or internal funds (only available for BSC Supported Locations), or if the Cardholder's card is for After Care Programs.

Also see [Spending Controls](#) Cardholder

Profile Limits. For all declining balance

cards:

- A P-Card Application is required
- Budget Transfers are required (See Table Below)  
After funds are transferred by Budget and verified by P-Card Administrators, the amount the approved funds are transferred and loaded onto the P-Card as the available balance
- Declining Balance Amounts are available in any approved increment, but the standard is up to \$10,000 with a Single Transaction Limit of \$4,999. Exceptions based on need and job functions are available.
- Should the school ever have a \$0 balance and want to continue to use the purchasing card, they would have to request another budget transfer from the Budget Office
- At the end of each statement period, Cardholders will go online to download a statement or receive a statement from Bank of America and will match the charges on the statement to the purchase receipts.
- The Cardholder will sign the statement and the Cardholder Approver will approve it.
- Necessary copies of documentation should be made and securely stored by each Cardholder location
- Cardholder then must scan and send completed reconciled P-Card statement to the mailbox [PcardNotifications@browardschools.com](mailto:PcardNotifications@browardschools.com) locations then send the original statement and receipts to the PWS P-Card Administrators
- When the fiscal year ends, all declining cards available funds will be deleted and temporarily suspended until new budgets are approved and new fiscal year application and training are completed.
- At the beginning of the next fiscal year, Cardholders can request a new budget transfer from Fund 1000 to Fund 1005 and the card will be opened again for the new fiscal year. Card re-opening is also contingent on completion of annual application and P-training.

### Declining Balance Variables

Use Table 3 below as a general guideline for any unique process requirements based on location, funding, or intended use of the assigned P-Card.



| Activity   | BSC Location –<br>General Funds        | BSC Location –<br>Internal Funds       | Non-BSC Location    | After Care Program  |
|--|--|--|---------------------|---------------------|
| Completing the P-Card Application  | BSC Budget Support Specialist          | BSC Budget Support Specialist          | Location Cardholder | Location Cardholder |
| Creating & Submitting Budget Transfer Requests                             | BSC Budget Support Specialist          | BSC Budget Support Specialist          | Location Bookkeeper | Location Bookkeeper |
| Transferring Funds FROM  | 1000                                   | Specific School Internal Account       | 1000                | 1025                |
| Transferring Funds TO  | 1005                                   | Designated Fund                        | 1005                | 1045                |
| Accepting Delivery of and Securely Storing of assigned P-Card              | BSC Budget Support Specialist Location | BSC Budget Support Specialist Location | Location Cardholder | Location Cardholder |
| Attend Required Training for Pcard   | BSC Budget Support Specialist          | BSC Budget Support Specialist          | Location Cardholder | Location Cardholder |
| Receive and Reconcile Monthly Statement                                    | BSC Budget Support Specialist          | BSC Budget Support Specialist          | Location Cardholder | Location Cardholder |
| Approval of Reconciled Statement   | BSC Business Analyst                   | Cardholder Approver                    | Cardholder Approver | Cardholder Approver |
| Submittal of Reconciled and Signed Statements to PWS P-Card Administrators | BSC Budget Support Specialist          | BSC Budget Support Specialist          | Location Cardholder | Location Cardholder |





## Auto-Replenish P-Cards

Table 3

For Cardholders with a demonstrated business need, where a declining balance card is insufficient to support the intended and approved use of the P-Card. If deemed appropriate, an Auto-Replenish P-Card may be assigned. This type of card has a monthly credit limit approved by, at minimum, the Cardholder Approver. Additional review and approval may be required depending on the requested amount and/or justification provided by the P-Card Applicant and Cardholder Approver. As opposed to a declining balance card, which has a starting value that declines with each purchase over time, the Auto-Replenish P-Cards have a credit limit that is restored each month based on the assigned Cardholder Profile. This limit varies per location and need. Cards of this nature are typically assigned a default Fund 1000 instead of Fund 1005.

## P-Card Utilization & Enforcement Guidelines

### Allowable Purchases – All Cardholders

Use the list below as a guideline when using an assigned P-Card for purchase of products. Allowable purchases of any kind are only allowed to be made by the cardholder and are not allowable by any other individual who is not named on the assigned P-Card. Whenever available, BCPS contracts must be used as the primary source of supply.

The list below includes examples of allowable purchases:

- Consumable supplies from any BCPS awarded contract where the vendor accepts P-Cards
- Subscriptions
- Books (classroom library and reference books)
- Printed Library Cards
- Printed Materials
- Stamps
- Instructional Videos & Film Strips
- Disc or tape recordings
- Office Supplies
- Classroom Supplies, including Art, Athletics, etc.
- Athletic Supplies
- Film Processing
- Gasoline (Drivers Education, grounds maintenance and any other functional area that has an approved use)
- Technology accessories only (covers, ink, USB ports, small chargers, batteries)
- Supermarket food for students and classes; i.e. Publix, Costco, Sam's Club (Aftercare and Internal Funds P-Cards ONLY)
- Internal Funds (only for schools in the Business Support Center)
- Trainings (Including required certifications) Note: preferred method of payment is Purchase Requisition
- Registrations (Note: preferred method of payment is Purchase Requisition)

If there are any questions as to whether transactions are allowed or not, the Cardholder should contact the P-Card Administrators.



## Prohibited Purchases – All Cardholders Using General Funds

The use of a P-Card by someone other than the individual named on and assigned the P-card is prohibited. Do not use the purchasing card to purchase the following items:

- Capital Asset Items – equipment over \$1000
- Grant Funded Purchases – federal, state, or otherwise
- Personal transactions of any kind
- Money orders
- Gift Cards
- Services
- Educational Tests (Exceptions may apply with prior approval if a Purchase Requisition is not accepted as a form of payment)
- Alcoholic beverages or any substance, material, or service which violates BCPS policy, law or regulation pertaining to BCPS
- Chemicals, of any kind, unless written authorization is received from the Safety Department
- Technology equipment (computers, software, printers, office machines)
- Travel-related purchases (hotels, air travel, other transportation costs, parking fees, meals, car rental, fuel, etc.). Exceptions: Superintendent, School Board Members, and Legislative Affairs
- Food-related purchases outside of those indicated in Allowable Purchases

If there are any questions as to whether transactions are allowed or not, the Cardholder should contact the P- Card Administrator.

## Additional Prohibited Purchases – Designated Areas

### - Warehousing Services – Supporting Physical Plant Operations and District Maintenance

In addition to the Prohibited Purchases for all Cardholders using General Fund, the Stockroom Warehouse supporting maintenance inventory are prohibited to purchase the following:

- Books except training manuals
- Stockroom Inventory
- Office Machines, Office Supplies
- And any other specific item the Warehouse Manager seems deemed to be restricted and not used to support the PPO maintenance department.

## Cardholder Account Closure

The Cardholder and/or Approver is required to notify the Program Administrators when a Cardholder: (a) transfers to a different location, (b) moves to a new job; (c) terminates employment; (d) retires; or (e) for any of the following reasons:

- The Purchasing Card is used for personal or unauthorized purposes.
- The Purchasing Card is used to purchase alcoholic beverages or any substance, material, or service which violates BCPS policy, law or regulation pertaining to BCPS.
- The Cardholder allows the card to be used by another individual.
- The Cardholder uses another Cardholder's card.
- The Cardholder splits a purchase to circumvent the limitations of the Purchasing Card.
- The Cardholder fails to provide receipts for all transactions.
- The Cardholder fails to provide, when requested, information about any specific purchase.
- The Cardholder accepts a cash refund in lieu of credit to the Purchasing Card account. Bank of America has set up the BCPS account as a no cash account.
- The Cardholder does not adhere to BCPS's P-Card Procedures Manual.



Program Administrators are required to close an account upon receipt of such notifications or discovery of cardholder misuse of the assigned P-Card. The list provided is not limited and may be subject to additional fraudulent use of the card.

The Cardholder Approver will notify the Program Administrator within two (2) weeks so card can be closed for any employee that has transferred, retired or is no longer with the District. The Program Administrator will close the account within five (5) business days of notification receipt.

## Reconciliation and Approval Overview

P-Card Administrators must receive signed and reconciled statements by the due date for each statement period, from each Cardholder, at each location where there are transactions made using an assigned P-Card.

### Statement Cycle

The current billing cycle for all BCPS Bank of America Cardholders is from the 1<sup>st</sup> of the month to the last day of the month. At the close of the monthly billing cycle, Bank of America will send a consolidated statement of all Cardholder activity to each BCPS cardholder and they are also able to access their statement electronically through GCA (Global Card Access). If a Cardholder does not have any purchasing activity during a billing cycle, no reconciliation activities are required. If a Cardholder is not able to retrieve their statement through GCA, they should contact P-Card Administrators to request a copy of the statement. P-Card Administrators will obtain a copy from Bank of America and provide to the Cardholder for processing, if applicable.



## Statement Reconciliation Activities

Each Cardholder is responsible for ensuring all required reconciliation activities are completed for each billing cycle.

- Cardholder reconciles the statement against accumulated receipts/packing slips or other supporting documentation and forwards to the Principal, department head or designee for review.
- Sales Tax should not appear on any cardholder statements or receipts.
- Receipts must be legible, itemized, and contain the merchant name and transaction date.
- Receipts must specifically indicate what was purchased. Consolidated expenditures are not accepted.
- Principal, department head or designee reviews Cardholder transactions and ensures the follow;
  - The Cardholder submitted a statement supported by receipts for all listed transactions
  - Each purchase is in compliance with the P-Card Program
  - Each receipt matches the transaction amount/vendor on the statement
- Principal, department head or designee reviews Cardholder statement and receipts for compliance, signs the statement, and sends to [PcardNotifications@browardschools.com](mailto:PcardNotifications@browardschools.com) by the last day of the subsequent month following a billing cycle cut (last day of the month). A copy of the statement and receipt shall be retained by the Cardholder and bookkeeper/budget keeper if applicable for record keeping and auditing purposes.
- If purchases are made on the P-Card by a Principal or Department Director, the statement must be approved by their immediate supervisor. All statements must be sent to [PcardNotifications@browardschools.com](mailto:PcardNotifications@browardschools.com) which is the P-Card Team general mailbox with two signatures (Cardholder and immediate Supervisor) as well as supporting receipts.
- If there are disputed charges or credits due to disputed charges, this should also be reported to P-Card Administrators and monitored until credits are properly issued. See [Sales Tax](#), [Unresolved Disputes and Billing Errors](#), and [Credits](#) for additional information.
- All statements and receipts, unless otherwise noted in the “[Designated Support Areas - Statement Reconciliation Process](#)” section of this manual, are due to PWS Administrators via the [PcardNotifications@browardschools.com](mailto:PcardNotifications@browardschools.com) mailbox on or before the subsequent month following a billing cycle cut (last day of the month).



### P-Card Administrator – Statement/Receipt Tracking Activities

Each Cardholder and Cardholder Approver is responsible to ensure statements and receipts (unless otherwise noted in the “[Designated Support Areas - Statement Reconciliation Process](#)” section of this manual) are submitted to PWS P-Card Administrators by the last day of the subsequent month following a billing cycle cut. P-Card Administrator logs receipt of signed statements and receipts from each Cardholder. P-Card Administrator performs a statistical audit of statements and receipts to monitor compliance with Program requirements.

- P-Card Administrator downloads transactions for each statement period from the Bank of America WORKS system.
- The file is sent to Accounting and Financial Reporting who uploads to SAP.
- Funds must be available for all transactions to post to the default location and general ledger number associated with the P-Card.
- Payment is made to Bank of America within seven calendar days after the close of the billing cycle of the previous month. Weekends and School Board holidays are excluded.

### Sales Tax

The School Board of Broward County, Florida (BCPS) does not pay Federal Excise and State taxes on direct purchases of tangible personal property. The applicable tax exemption number is shown on the Procurement Card. Cards will be re-issued periodically to reflect exemption number changes. The Cardholder is responsible for obtaining credits for all taxes charged for any transactions for each statement period. P-Card Administrators are responsible for tracking and reporting sales taxes charged to Cardholders and Cardholder approvers. P-Card Administrators may recommend Card Account Suspension for any cardholders who repeatedly fail to ensure suppliers are informed of BCPS Tax Exempt status. Cardholder may obtain a copy of the tax-exempt certificate if needed by contacting a P-Card Administrator.

### Unresolved Disputes and Billing Errors

All original receipts and statements must be carefully reviewed for any billing errors, unauthorized transactions, or erroneous credits. Disputed items may result from defective or incorrect merchandise, shipping errors or failure, order errors, incorrect charges or credits, or charges for transactions that were not entered by the Cardholder.

The Cardholder is responsible for contacting the supplier to resolve any disputed charges or billing errors within the same statement billing cycle on which the disputed charge appears. It is the Cardholder’s responsibility to contact the vendor and attempt to resolve any issues. If the matter is not resolved with the supplier, the Cardholder should:

1. Contact the P-Card Administrator for assistance if an acceptable resolution is not obtained.
2. If the dispute is resolved in the Cardholder’s favor, a credit in the amount of the disputed transaction will appear on a subsequent Cardholder statement.

### Credits

Suppliers should issue all credits for returned merchandise or services to the individual Purchasing Card account for any item they have agreed to accept for return. UNDER NO CIRCUMSTANCES SHOULD A CARDHOLDER ACCEPT CASH IN LIEU OF A CREDIT TO THE PURCHASING CARD ACCOUNT.



## Designated Support Areas - Statement Reconciliation Process

### Business Support Center – Internal Funds

In accordance with the cardholder reconciliation process outlined in the “[Reconciliation and Approval Overview](#)” section of this manual, all statements for all transactions must be reviewed, signed, and submitted to PWS P-Card Administrators prior to the last day of the month. All standard reconciliation activities are required for BSC Internal Funds with the exception of receipts for [Internal Funds](#) transactions. Instead of attaching receipts for transactions placed on P-Cards funded by Internal Funds, the receipts are stored at the Business Support Center. Receipts must be provided to P-Card Administrators immediately upon request. Copies of receipts for Internal Funds P-Card purchases, along with monthly credit card statements, should be retained in schools’ Internal Funds records as support for disbursements reimbursing the Business Support Center for use of Internal Funds P-Cards.

### Warehousing Services – Supporting Physical Plant Operations and District Maintenance

In accordance with the cardholder reconciliation process outlined in the “[Reconciliation and Approval Overview](#)” section of this manual, all statements for all transactions must be reviewed, signed, and submitted to PWS P-Card Administrators prior to the last day of the month. All standard reconciliation activities are required for Cardholders supporting Physical Plant Operations and District Maintenance, with the exception of receipts. Instead of attaching receipts for transactions placed on P-Cards assigned to Warehousing Services Staff, in support of Physical Plant Operations and District Maintenance, the receipts are stored at the Cardholder location in Warehousing Services. Receipts must be provided to P-Card Administrators immediately upon request.

## Additional Resources and Information:

For additional information and supporting documents, please select the appropriate link below.

- School Board Policy 3320, Purchasing Policies  
<https://www.browardschools.com/cms/lib/FL01803656/Centricity/Domain/12708/Policy%203320.pdf>
- Florida Commission on Ethics (Statement of Financial Interest)  
<http://www.ethics.state.fl.us/financialdisclosure/downloadaform.aspx>
- P-Card Program Application & Cardholder Acknowledgement  
<https://browardcountyschools.sharepoint.com/:b:/s/Procurement/ESpAGJR5IARlj74n6EIXjkgBX7PyS-MN6Sv65EU94dApRw?e=Yp6AEs>
- P-Card Notification of Personnel Changes  
[https://browardcountyschools.sharepoint.com/:b:/s/Procurement/Eb1-0vaWdKJHuky6nIKB\\_EIBIVrSVKST3a7T0a-TbN\\_5sA?e=kl8Xsb](https://browardcountyschools.sharepoint.com/:b:/s/Procurement/Eb1-0vaWdKJHuky6nIKB_EIBIVrSVKST3a7T0a-TbN_5sA?e=kl8Xsb)



## Frequently Asked Questions

**Q What is the single transaction and credit limits?**

See [Definitions](#) for details on limits. The limit for each single transaction and credit limits may vary per location.

**Q How will the budget be managed since the budget is not affected until the bill is paid?**

Budgets should be managed the same way they are currently managed. Budgeted funds must be verified prior to making a P-Card transaction. It is important to keep track of receipts to ensure funds available include transactions that have not yet posted. If the purchase transaction is for any account not set as the default coding on the card, the Cardholder must request that a P-Card Administrator reallocate the coding in the Bank of America Works Program before the third day of the month in advance of the monthly posting. In the event a Cardholder has access to the Works platform they may perform the reallocation.

**Q How will the P-card be used in relation to how purchase orders are currently used and encumbered?**

P-card transactions do not encumber funds. The budget balance may be calculated by using the available balance reflected in your budget, minus the amounts for any transactions pending posting. At the close of each statement period, the amount for all transactions will be posted and reflected in your balance. Caution must be given to ensure expenditures between statement postings do not exceed the available budget. Think of this like a checking account. You may write a check, but your account balance does not change until the check is posted to your account. P-card expenditures do not affect your budget until the following month when the bill is posted.

**Q Can a P-card with the same account structure be issued to multiple users?**

P-cards with the same funding structure can be issued to multiple users. The name of the Cardholder must appear on the card. Only the named Cardholder may use his/her card, regardless if funding is shared.

**Q Will user locations receive multiple billings statements to reconcile P-card transactions?**

Cardholders will receive one statement per P-card. If a location has multiple P-Cards, multiple statements will be issued. All statements must be reconciled, signed, and submitted to PWS P-Card Administrators by the due date each month.

**Q Can a journal entry be used at the end of the year to place expenditures in the correct account, thus eliminating the need to use multiple cards?**

Schools/departments cannot do a journal entry at the end of the year placing expenditures into the proper accounts. P-cards will be issued by location with the appropriate account structure assigned to each card. As transactions are made, the transaction will automatically be charged and billed to the account structure listed on the card.

**Q Does the principal/department head approve each P-card purchase transaction?**

Approval requirements for P-card transactions are the same as for conventional purchase transactions. However, it is advised that principals and department heads review the monthly transaction statements to ensure that all P-card purchases comply with the Cardholder's spending authorization profile. Principals and Department Heads may wish to control P-Card purchases by requiring pre-approval of transactions before the cardholder makes the purchase.



**Q How can a Cardholder's card be rejected by a merchant/supplier?**

A Cardholder's card can be rejected by a supplier if any of the transaction authorization controls are violated. A BCPS card may be declined for the following reasons: the transaction amount may be greater than the authorized single transaction limit on the card, the transaction may push the Cardholder over their credit limit, or the Cardholder may be attempting a transaction at an unauthorized supplier or supplier type. However, if a Cardholder feels that they were erroneously declined, contact the Program Administrator for additional assistance or email [Pcardnotifications@browardschools.com](mailto:Pcardnotifications@browardschools.com)

**Q Why does a Cardholder need to relinquish a Purchasing Card when changing locations?**

When a BCPS Cardholder moves from one location to another, the P-Card manual indicates that the Cardholder must relinquish their P-Card to their previous location, principal, department head or designee. The policy exists for a number of reasons:

- A Cardholder's location information is "built in" to the structure of the P-Card. Charges made to a card will be charged to a specific location. If a Cardholder moves to a new department and continues to use their old P-Card, the charges will not be posted to the correct location's budget.
- The Cardholder's responsibilities in the new location may not require the need for a P-Card.
- The Cardholder's new Principal, department head or designee must authorize the use of a P-Card.
- If a Cardholder requires a P-Card at the new location, a new application is required.

**Q What are the consequences to a Cardholder for Purchasing Card misuse?**

Improper use of the card will result in a BCPS Security investigation, which may lead to disciplinary action, up to, and including criminal prosecution and termination of employment. Should the Cardholder fail to use the card properly and charges are unaccounted for, the Cardholder has authorized BCPS to deduct such amount from the Cardholder's salary equal to the total amount of unaccountable expenditures. The Cardholder also agrees to allow BCPS to collect any amounts owed by the Cardholder even if no longer employed by BCPS.

**Q Why is a Statement of Financial Interest Form required?**

It is a requirement per Florida Statute that any employee who meets certain criteria related to having the ability to make purchases on behalf of the school district must submit this form. State and Internal Auditors have interpreted the statute to apply to cardholders with the ability to enter into single transactions exceeding the designated amounts as noted at:

[http://www.ethics.state.fl.us/Documents/Forms/Form1.html#form\\_1](http://www.ethics.state.fl.us/Documents/Forms/Form1.html#form_1)