

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

**STANDARD PRACTICE BULLETIN**

**I - 305**  
**Page 1 of 5**

**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.

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

**STANDARD PRACTICE BULLETIN**

**I - 305**  
**Page 2 of 5**

**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.**

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

**STANDARD PRACTICE BULLETIN**

**I - 305**  
**Page 3 of 5**

**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.

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

**STANDARD PRACTICE BULLETIN**

**I - 305**  
**Page 4 of 5**

**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.)

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

STANDARD PRACTICE BULLETIN

I - 305  
Page 5 of 5

**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.

## KSB1 DUE FROM INTERNAL ACCOUNTS - YTD - JANUARY 31, 2011

| Loc                           | Cost Center | Name             | P | Amount        | Date                              | Doc #     | Text  |
|-------------------------------|-------------|------------------|---|---------------|-----------------------------------|-----------|---|
| 0221                          | 3705102210  | CROISSANT PARK E | 4 | 228.00        | 10/7/2010                         | 105013320 | \$\$ BX1F032 on 10/05/10 RUSSELL Sap# 000001      |
| 0221                          | 3705102210  | CROISSANT PARK E | 4 | 152.00        | 10/19/2010                        | 105074928 | \$\$ BX1E909 on 10/11/10 MARY RUSSEL Sap# 000116  |
| 0221                          | 3705102210  | CROISSANT PARK E | 4 | 152.00        | 10/28/2010                        | 105173204 | \$\$ BX1F085 on 10/20/10 MARY RUSSELL Sap# 000021 |
| 0221                          | 3705102210  | CROISSANT PARK E | 4 | 228.00        | 10/31/2010                        | 105178717 | \$\$ BX1F086 on 10/21/10 MARY RUSSELL Sap# 000013 |
| 0221                          | 3705102210  | CROISSANT PARK E | 5 | (760.00)      | 11/18/2010                        | 105240108 | internal accts other ck#2506                      |
| 0221                          | 3705102210  | CROISSANT PARK E | 6 | 152.00        | 12/2/2010                         | 105362724 | \$\$ BX1F270 on 11/19/10 MARY RUSSELL Sap# 000062 |
| 0221                          | 3705102210  | CROISSANT PARK E | 6 | 152.00        | 12/13/2010                        | 105406387 | \$\$ BX1F651 on 12/07/10 MARY Sap# 000110         |
| 0221                          | 3705102210  | CROISSANT PARK E | 6 | 152.00        | 12/16/2010                        | 105497995 | \$\$ BX1F705 on 12/14/10 MARY RUSSELL Sap# 000057 |
| 0221                          | 3705102210  | CROISSANT PARK E | 7 | 152.00        | 1/9/2011                          | 105535934 | \$\$ BX1F802 on 01/06/11 RUSSELL Sap# 000004      |
| 0221                          | 3705102210  | CROISSANT PARK E | 7 | (456.00)      | 1/12/2011                         | 105557108 | Internal Accts ck#2516                            |
| 0221                          | 3705102210  | CROISSANT PARK E | 7 | 152.00        | 1/13/2011                         | 105570017 | \$\$ BX1G008 on 01/11/11 MARY RUSSELL Sap# 000017 |
| 0221                          | 3705102210  | CROISSANT PARK E | 7 | 152.00        | 1/25/2011                         | 105638972 | \$\$ BX1F994 on 01/11/11 MARY RUSSELL Sap# 000036 |
| <b>Other Subtotal</b>         |             |                  |   | 456.00        |                                   |           |   |
| <b>CROISSANT PARK E Total</b> |             |                  |   | <b>456.00</b> | <b>Due from Internal Accounts</b> |           |   |

\*\* KSB1 BALANCE AS OF 1/31/11 - AMOUNT DUE IN FULL \*\*



**EXPENSE REIMBURSEMENT/PAYMENT REQUEST**


---

**Account**


---

**Date**
**SECTION I - (Complete For Reimbursement Request Only)**

I, \_\_\_\_\_, request reimbursement for the disbursement of funds as shown on the attached documents (i.e. receipts, invoices, refunds, etc.), which total \$\_\_\_\_\_. Funds were disbursed for the purpose(s) of:

---



---



---

**SECTION II - (Complete For Payment Request Only)**

Amount: \_\_\_\_\_

Pay To: \_\_\_\_\_

Description: \_\_\_\_\_

---



---

[ Attach documentation to support disbursement ( i.e. invoice, club minutes, etc. ) ]

**SECTION III - Authorizations (Complete For All Requests)**


---

 Signature Of Sponsor/Teacher

---

 Signature of Principal

**ATTACH CHECK STUB TO TOP OF THIS FORM**





**School Board of Broward County, Florida  
TREASURER'S OFFICE  
REMITTANCE TRANSMITTAL**

| School/Department Name                                   | Cost Center (10)  | Bus Area (4)   | For the month ending |   |                         |   |               |
|--|---|--|----------------------|---|-------------------------|---|---------------|
| Description  | Fund (4)  | G/L<br>Account (8)                                       | WBS Element          | Grant   | Functional<br>Area (16) | Internal Order  | Amount        |
| Facilities Rental - Other (including Custodial Salaries) | 1000  | 4 3425 100   |                      |   |                         |   |               |
| Facilities Rental - Utilities                            | 1000  | 4 3425 101   |                      |   |                         |   |               |
| Facilities Rental - Lockhart Stadium                     | 1000  | 4 3425 200   |                      |   |                         |   |               |
| <b>Payments on School Internal Accounts</b>              | <b>Check #</b>  | <b>*Note: Attach a copy of KSB1 Report for Fund 8920</b> |                      |   |                         |   |               |
| Internal Accts - Other                                   |   | 8920   | 4 3495 600           |   | 1142000000000000        |   |               |
| Internal Accts - Salary                                  |   | 8920   | 4 3495 601           |   | 1142000000000000        |   |               |
| Internal Accts - Fringe Benefits                         |   | 8920   | 4 3495 602           |   | 1142000000000000        |   |               |
| Internal Accts - Athletics                               |   | 8920   | 4 3495 650           |   | 1142000000000000        |   |               |
|  |   |  |                      |   |                         |   |               |
|  |   |  |                      |   |                         |   |               |
|  |   |  |                      |   |                         |   |               |
|  |   |  |                      |   |                         |   |               |
|  |   |  |                      |   |                         |   |               |
| Premium Revenues (Health Occupational Insurance)         | 7120  | 4 3484 101   |                      |   |                         |   |               |
| Sales and Use tax (enter total from worksheet)           | 1000  | 2 2260 100   |                      |   |                         |   |               |
| Student Testing Fees - Other Than GED                    | 1000  | 4 3469 200   |                      |   |                         |   |               |
| Pre-School Projects VPK Regular School Year              | 1000  | 4 3372 100   |                      |   |                         |   |               |
| Pre-School Projects VPK <b>Summer School</b>             | 1040  | 4 3372 100   |                      |   |                         |   |               |
| After Care Operational Fees                              | 1000  | 4 3473 106   |                      |   |                         |   |               |
| Commercial Food Program                                  | 1000  | 4 3490 300   |                      |   |                         |   |               |
| Vending Machine  | 4990  | 4 3490 835   |                      |   |                         |   |               |
| Unofficial Telephone Calls                               | 1000  | 4 3490 800   |                      |   |                         |   |               |
| Dual Enrollment  | 1000  | 4 3490 800   |                      |   |                         |   |               |
| BECON - Dubbing  | 1020  | 4 3490 842   |                      |   |                         |   |               |
| BECON - Print Graphics                                   | 1020  | 4 3490 843   |                      |   |                         |   |               |
| BECON - School Services/Installation                     | 1020  | 4 3490 845   |                      |   |                         |   |               |
| BECON - Production                                       | 1020  | 4 3490 846   |                      |   |                         |   |               |
| BECON - School Services/Repairs                          | 1020  | 4 3490 848   |                      |   |                         |   |               |
| Industrial Training                                      | 1000  | 4 3495 101   |                      |   |                         |   |               |
| Sales & Services Fees                                    | 1000  | 4 3495 102   |                      |   |                         |   |               |
| Student Activity Fees                                    | 1000  | 4 3495 105   |                      |   |                         |   |               |
| Lost & Damaged Textbooks                                 | 1000  | 4 3498 100   |                      |   |                         |   |               |
| <b>Type in Description of Miscellaneous Revenue*</b>     | Click on Cell & Select Fund (pop-up arrow will display) |  |                      |   |                         | Click on Cell & Select Internal Order if Applicable (pop-up arrow will display) |               |
| Gifts, Grants, Bequests                                  |   | 4 3440 100   |                      |   |                         |   |               |
| *  |   | 4 3490 840   |                      |   |                         |   |               |
| *  |   | 4 3490 840   |                      |   |                         |   |               |
| *  |   | 4 3490 840   |                      |   |                         |   |               |
| *  |   | 4 3490 840   |                      |   |                         |   |               |
| <b>**For Treasury Use Only**</b>                         |   |  |                      |   |                         |   |               |
| <b>Clearing Account</b>                                  | <b>5000</b>   | <b>1 1111 105</b>  |                      |   | <b>Total</b>            |   | <b>\$0.00</b> |
| Report Prepared By (Print Name):                         | Signature:  | Date:  | Telephone:           | Check box that applies (may select more than one box):  |                         |   |               |
| Approved By (Print Name):                                | Signature:  | Date:  |                      | <input type="checkbox"/> Check <input type="checkbox"/> Cash <input type="checkbox"/> Money Order |                         |   |               |

