

BUSINESS PRACTICE BULLETIN

The School Board of Broward County, Florida

BULLETIN NO.: A-422

PAGE: 1 of 4

DATE: September 3, 2015

**SUBJECT: TECHNICAL COLLEGES/ALTERNATIVE HIGH
SCHOOLS COMMERCIAL FOODS/CULINARY
ARTS PROGRAMS**

GENERAL

The instructions herein relate to revenue and expenditures of the Commercial Foods/Culinary Arts Programs (CF/CAP) operated by the Technical Colleges and Alternative High Schools. The procedures are intended to:

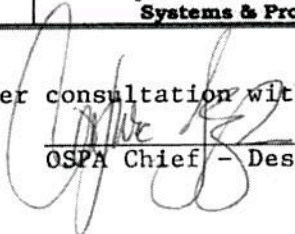
1. Account for all CF/CAP revenues and expenditures in the college's/schools' operating budgets.
2. Establish standardized CF/CAP accounting procedures that must be followed by every college/school operating a CF/CAP.

A. Definitions

1. **Commercial Foods/Culinary Arts Programs (CF/CAP)** are those that provide training for students in the field of food service preparation and management. Food is prepared by students and, in most cases, sold back to students, faculty, and the general public in the cafeteria, snack bar(s), kiosk(s), and through catering within the district.
2. **Sales Tax** is collected at a rate of 6% on the total sale for all prepared food, including food not consumed on the premises, and food prepared for catered events. If the customer is exempt from paying the sales tax, a copy of their current exemption certificate is kept on file at the college/school for audit purposes.
3. **An Internal Advance** is a check made payable to the cashier for the amount of his/her change fund. Each cashier is held accountable for the dollar amount issued to them. (See BPB I-310 – Internal Advances and Budget Petty Cash)

Supersedes: A-422	Dated: 9/23/2008	Issued By: Systems & Procedures
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Revisions reviewed and approved after consultation with the Office of the Chief Auditor.


OSPA Chief - Designee

9/17/15

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B. Colleges/Schools Responsibilities

**1. Commercial Foods/Culinary Arts Program (CF/CAP)
Revenue**

- a. The bookkeeper at each college/school establishes separate trust fund accounts for "Commercial Foods/Culinary Arts Program 6600-0000" and "Sales Tax 6305-0000". All revenue and sales tax generated from the CF/CAP are deposited daily in these internal accounts.
- b. Related CF/CAP credit card merchant fees withdrawn from the college's/school's bank account are adjusted to 6600-0000, since it is a direct cost of generating CF/CAP revenue.
- c. Subsequent to the month-end closing, all revenue generated (less credit card fees) in the CF/CAP and Sales Tax accounts are remitted to the School Board of Broward County (SBBC) budget. The check must be made payable to SBBC and sent to the Treasurer's Office, accompanied by a completed Remittance Transmittal Form (Exhibit 1). These revenues may be combined on one check with other month-end remittances.

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C. **Treasurer's Office Responsibilities**

1. **Receipt of Commercial Foods/Culinary Arts Program
(CF/CAP) Funds**

- a. Upon receipt of the CF/CAP check from the college/school, the Treasurer's Office deposits the entire check and increases the CF/CAP revenue account 43490300. Each college's/school's operating budget will then be increased in the CF/CAP functional area 9108670250000000, commitment item 55110000 (Supplies) to replenish food items, paper products, and other consumable kitchen items.
- b. College/Schools are permitted to re-appropriate funds originally allocated to commitment item 55110000 (Supplies) to other desired commitment items within functional area 670250000000.

D. **Budget Office Responsibilities**

1. Each year, the CF/CAP at the technical colleges and alternative high schools are the only programs that are forward-funded, as part of their original budget allocation. At the end of the school year, if the amount forward-funded exceeds the total amount collected by the technical college/alternative high school, the excess funds will be removed from the technical college's/alternative high school's operating budget.
2. Each month a CF/CAP Reports of Revenue are distributed to the technical college and alternative high school principals with a copy to the cadre director.
3. At fiscal year-end the CF/CAP fund balance, if over the amount budgeted in functional area 670250000000, commitment item 55110000, will be carried forward per the School Funding Allocations & Guidelines.

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E. **Expenditures**

1. CF/CAP expenditures are processed through the college's/school's operating budget functional area 9108670250000000, commitment item 55110000.
2. If salaries are to be paid from the CF/CAP funds, a Budget Transfer Form (Exhibit 2) may be required. The Budget Transfer Form must be completed and submitted to the Budget Office.
3. For a new position, a Position Create iForm is prepared and coded to functional area 5953670250000000. The iForm must be electronically routed to the college/school principal and then to the Budget Office for final approval.

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EXHIBIT 2

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

Department/School _____

Period: _____

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Line	Sub () Rev (+)	Fund	Funds Center	Funded Program	Functional Area	Commitment Item	Amount
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
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21							
22							
23							

Explanation: _____

Principal/Dept Head: _____

Date: _____

SAP Doc ID # _____