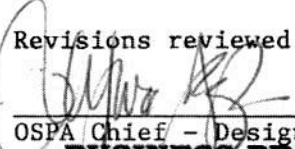


Revisions reviewed and approved after consultation with the Office of the Chief Auditor.

  
OSPA Chief - Designee

9/19/15

**BUSINESS PRACTICE BULLETIN**

The School Board of Broward County, Florida

BULLETIN NO.: **A-455**

PAGE: **1 of 8**

DATE: **September 4, 2015**

**SUBJECT: TECHNICAL COLLEGES, ALTERNATIVE HIGH  
SCHOOLS AND COMMUNITY SCHOOLS  
ACCOUNTING FOR FINANCIAL AID FEES**

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**GENERAL**

In accordance with Section 1009.22(5), Florida Statutes, each district school board may establish a separate fee for financial aid purposes of up to 10 percent of the student tuition fees collected for Workforce Education programs. Funds shall be deposited into a separate student Financial Aid Fee Trust Fund (FAETF) to support students enrolled in workforce education programs. Awards shall be based on student financial need and distributed in accordance with a nationally recognized system of need analysis approved by the State Board of Education.

**DEFINITIONS**

**Postsecondary Workforce Education/Career and Technical Education Fees** are the tuition fees assessed to students who are enrolled in Postsecondary Workforce Education/Career and Technical Education programs and reported for funding through the Workforce Education Fund, as governed by F.S. 1009.22. The fees are established by the Florida legislature, annually adopted by the School Board of Broward County (SBBC), and published in the Broward County Postsecondary Workforce Education and Community Education Fee Schedule. A postsecondary student fee per hour of instruction is assessed by multiplying the required per hour of instruction fee by the number of hours of instruction, rounded to the nearest whole dollar. The rounding is based on rounding up when the cost is at least \$0.50 and rounding down when the cost is less than \$0.50. In accordance with F.S. 1009.25, a student may be exempt from the payment of tuition and other fees, including laboratory fees.

**Adult General Education (AGE) Fee** is the term tuition fee charged to all students enrolled in AGE, not specifically granted an exemption from the payment of fees. The AGE fee is pursuant to the 2013 General Appropriations Act. The state legislated fee is annually adopted by the SBBC and published in the Broward County Postsecondary Workforce Education and Community Education Fee Schedule. The AGE fee is assessed in three defined terms during the school year. AGE students are not assessed a registration, financial aid, capital improvement or technology fee.

Supersedes:

A-455

Dated: 3/12/2008

Issued By:

Workforce Education Information Management  
(WEIM)

**BUSINESS PRACTICE BULLETIN**

The School Board of Broward County, Florida

BULLETIN NO.: **A-455**PAGE: **2 of 8**DATE: **September 4, 2015****SUBJECT: TECHNICAL COLLEGES, ALTERNATIVE HIGH  
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ACCOUNTING FOR FINANCIAL AID FEES**

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**DEFINITIONS (continued)**

**Lifelong Learning Course Fees** are established based on course designations at multiple levels. The course tuition fee per instructional hour covers instructional costs, equipment maintenance, and marketing/promotion. In addition to the tuition, a registration fee is charged for up to nine weeks of instruction. A supply fee may be charged to cover the cost of consumable supplies and books issued to enrolled students. The Lifelong Learning hourly fee is established by the SBBC and published in the Broward County Postsecondary Workforce Education and Community Education Fee Schedule.

A **Financial Aid Recipient** is a Postsecondary Workforce Education student who demonstrates financial need, in accordance with a nationally recognized system of need analysis, approved by the State Board of Education and the School Board.

**Financial Aid Fee Trust Fund (FAFTF)** is a postsecondary fund, established to pay in full or in part, the School Board approved tuition, laboratory and insurance fees for persons with documented financial need, who are enrolled in a Career and Technical Education (CTE) program.

**Approved Student Need Analysis Forms** are the electronic Federal Institutional Student Information Record or the Federal Student Aid Report. The FAFTF Expected Family Contribution (EFC) can be up to \$300 higher than the maximum Federal Pell EFC and approved by the technical college directors, as needed.

**Laboratory (lab) Fee** is a fee assessed on a per hour cost basis for each CTE instructional program, as specified in the Broward County Postsecondary Workforce Education and Community Education Fee Schedule. The funds are deposited and remain in the school's internal account fund, pursuant to F.S. 1009.22 (9). The purpose of the lab fee is to augment available state funds.

**Health Occupation Liability Insurance Fee** is assessed once every 12 months. This fee may be paid by the FAFTF. A list of the Health Science students, whose occupational insurance is being paid through FAFTF, is submitted to the appropriate Budget Office/Business Analyst, along with the FAFTF invoice.

**Registration Fee** is assessed every time a postsecondary student registers for a nine or eighteen week term or a portion thereof. The student is responsible for payment of this fee.

**Supersedes:****A-455****Dated: 3/12/2008****Issued By:****Workforce Education Information Management  
(WEIM)**

**SUBJECT: TECHNICAL COLLEGES, ALTERNATIVE HIGH  
SCHOOLS AND COMMUNITY SCHOOLS  
ACCOUNTING FOR FINANCIAL AID FEES**

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**DEFINITIONS (continued)**

**Student Activity Fee** is assessed to all students once per academic school-year, in accordance with F.S. 1009.22, for security, parking, student identification cards, etc. The student is responsible for payment of this fee.

**PROCEDURES**

**A. Fee Collection and Transmittal**

**1. College/School Responsibilities**

- a. The college/school collects the Career and Technical Education (CTE) and Adult General Education (AGE) tuition fee from non-exempt students who register for a program/course. The college/school also collects the course fee from students who enroll in a Lifelong Learning course and the registration fee from all applicable students.
- b. The college/school must remit to the Treasurer's office the tuition and fees that were collected for CTE, AGE, Lifelong Learning and registration. The transmittal to the Treasurer's Office is submitted on a monthly basis using the Transmittal Form 3063D (Exhibit 1).

When completing Form 3063D:

- 1) Indicate the college/school name and cost center. The cost center number is a ten digit number consisting of:

the area number (3484),  
the number 5, which is the assigned accounting level type,  
the unique four digit school location number, and  
a zero at the end.

The example from school number 2221 is: 3484522210

- 2) As applicable, record on Form 3063D the CTE, AGE, Lifelong Learning and Registration fees remitted in the appropriate Fee Category.

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SCHOOLS AND COMMUNITY SCHOOLS  
ACCOUNTING FOR FINANCIAL AID FEES**

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**PROCEDURES** (continued)

A. **Fee Collection and Transmittal** (continued)

1. **College/School Responsibilities** (continued)

b. (continued)

3) A check must be issued for the amount shown on Form 3063D as TOTAL TRANSMITTAL. The original copy of Form 3063D along with the check, must be submitted to the Treasurer's Office. A copy of Form 3063D must be forwarded to the appropriate Business Analyst in the Budget Office.

4) The college/school must make and retain a copy of Form 3063D that was submitted to the Budget Office for the college's/school's records.

2. **Business Analyst Office Responsibilities**

Upon receipt of Form 3063D the Budget Office:

- a. Verifies the financial aid calculation as a percentage of the total CTE and AGE tuition fees collected, as indicated on Form 3063D.
- b. Verifies in SAP that the fees indicated on Form 3063D were correctly posted.
- c. Prepares and distributes monthly reports to the directors/principals of the technical colleges, alternative high schools and community schools showing the collection of fees from each school.

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SCHOOLS AND COMMUNITY SCHOOLS  
ACCOUNTING FOR FINANCIAL AID FEES**

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**PROCEDURES** (continued)

**A. Fee Collection and Transmittal** (continued)

3. Treasurer's Office Responsibilities

Upon receipt of the check and Form 3063D, the Treasurer's Office:

- a. Deposits the check.
- b. Credits the funds to the revenue accounts as indicated on Form 3063D, including the FAFT Fund 1050.

**B. Financial Award and Reimbursement**

1. College/School Responsibilities

- a. A Financial Aid Fee Trust Fund Registration Approval Form IF035 (Exhibit 2) must be prepared for each approved grant recipient each term.
- b. The total amount of the financial aid award, as well as the amount awarded for the various fee categories, must be recorded.
- c. The FAFT can be used to pay for CTE tuition, insurance and lab fees. AGE tuition is not eligible for FAFT funding, nor may students be reimbursed for the cost of books or uniforms.
- d. Calculate the course Fee as follows:

CTE tuition (x) approved percentage = Financial Aid Fee  
Course Fee: State Tuition Fee less the Financial Aid Fee

Example: If the in-state tuition/course fee for a given program/course is \$1200, with a Financial Aid percentage of 8.89%, the Financial Aid Fee is calculated as follows:

$\$1200 \text{ (Tuition)} \times 8.89\% = \$ 106.68 \text{ (Financial Aid Fee)}$

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**BUSINESS PRACTICE BULLETIN**  
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**PROCEDURES** (continued)

**B. Financial Award and Reimbursement** (continued)

**1. College/School Responsibilities** (continued)

e. Form IF035 must be completed to include all of the following: the registration term, student name and social security number, the workforce program name, course code number, section number, the course tuition fee, financial aid fee, supply/lab fee and insurance/liability fee. The completed form must be signed and dated by the Financial Aid Director/Designee and the student.

f. The white copy of Form IF035 must be attached to the Student Schedule/Receipt and forwarded to the school's billing office/desk responsible for financial aid reimbursements.

The yellow copy of Form IF035 must be attached to the Student Schedule/Receipt form and filed or scanned into the student's record.

The pink copy of Form IF035 must remain in the Financial Aid Office, attached to the United States Department of Education (USDOE) Institutional Student Information Report (ISIR) and a copy of the IRS Federal Tax form(s) or a Non-Filer's form, as applicable.

g. The school must enforce the requirement that students requesting more than one term of financial aid maintain satisfactory progress and adhere to the school/district attendance policy.

**h. Reimbursement Request**

1) The college/school must prepare, authorize and submit to the Budget Office the Financial Aid Fee Reimbursement Request form 4365 (Exhibit 3) each registration term. The form identifies by Fee Category and G/L account, the amount awarded since the last reimbursement request.

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SCHOOLS AND COMMUNITY SCHOOLS  
ACCOUNTING FOR FINANCIAL AID FEES**

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**PROCEDURES** (continued)

**B. Financial Award and Reimbursement** (continued)

h. Reimbursement Request (continued)

- 2) The college/school must retain a copy of Form 4365, and attach it to Form IF035, in order to correlate the original FAFT Approval Request with the Reimbursement Request.
- 3) The college/school must create and submit to the Risk Management Department, a list of students, including their course name and number, who are receiving financial aid and using it to cover their liability insurance premium.

2. **Business Analyst/Budget Office Responsibilities**

a. The Budget Office establishes an expense fund account in SAP for FAFTF Reimbursement, as follows:

- 1) Confers with the technical colleges, alternative high schools, and community schools directors/principals, in order to determine the budget amounts needed to establish the expense fund for FAFTF Reimbursements.
- 2) Prepares and submits a budget transfer to establish a fund in the following account:

Fund 1050  
Functional Area 9101000000000000  
G/L Account 57940000

- 3) Monitors and provides reports of expense fund balances to the technical colleges, alternative high schools, and community schools directors/principals.

b. Upon receiving Form 4365 the Budget Office:

- 1) Verifies that the information on the Form 4365 was completed accurately and obtains the Business Analyst's approval.

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**PROCEDURES** (continued)

**B. Financial Award and Reimbursement** (continued)

2. Business Analyst/Budget Office Responsibilities (continued)

b. (continued)

- 2) Prepares a check request, payable to the college/school, for the amount of the Lab Fee listed on the Form 4365 and submits a check request to the Accounts Payable Department. Subsequently, the Accounts Payable Department processes the payment to the appropriate technical college's internal supply account(s) for the amount of the reimbursed Lab Fees. The coding line on the check request should be the following:

Fund: 1050

Cost Center: (4 digits) + (School Type) + (School number) + (0) at the end

G/L Account/Commitment Item: 57940000

Functional Area: 9101000000000000

- 3) Submits the approved Form 4365 to the Accounting and Financial Reporting Department for data entry.
- 4) Monitors the fund balances in SAP.
- 5) Provides reports to technical college directors, each month.

3. Accounting and Financial Reporting Responsibilities

Upon receipt of the Form 4365 the Accounting and Financial Reporting Department:

- a. Verifies data on the Form 4365 and enters the transactions into SAP.
- b. Notifies the Risk Management Department that the fees have been paid from the Financial Aid Fee Trust Fund to reimburse them for the insurance premiums paid.

Supersedes:

A-455

Dated: 3/12/2008

Issued By:

Workforce Education Information Management  
(WEIM)



THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA  
**TECHNICAL COLLEGES, ALTERNATIVE HIGH SCHOOLS AND COMMUNITY SCHOOLS**  
 TRANSMITTAL FORM

School/Center Name:		Cost Center#		For the month ending:		
<b>FEE CATEGORY</b>	<b>ACCOUNT</b>	<b>FEES COLLECTED</b>	<b>ACCOUNTS RECEIVABLE</b>	<b>NET CASH</b>	<b>REFUNDS</b>	<b>TOTAL REMITTANCE</b>
A Adult General Education Fees (Certificate/ATD Program Fees) Postsecondary Voc Tech Fees*	(6500-0000) 4 3461 100 (6520-0000) 4 3462 100	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -
C Fire Academy**	(6515-0000) 4 3469 101 (6505-0000)	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -
D Lifelong Learning (Fee Support)	(6510-0000) 4 3466 100 (6525-0000)	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -
E GED Testing	4 467 100 (6525-0000)	\$ -	\$ -	\$ -	\$ -	\$ -
F Registration	4 3469 610	\$ -	\$ -	\$ -	\$ -	\$ -
G	<b>TOTAL TRANSMITTAL</b>	\$ -	\$ -	\$ -	\$ -	\$ -

\* A PERCENTAGE OF THE AMOUNT LISTED ON THESE LINES WILL BE RECORDED IN THE "FINANCIAL AID FEE TRUST FUND".  
 \*\* MCFATTER TECHNICAL COLLEGE ONLY.

This is a true and accurate report of collections and net remittances as reflected on cashier's reports completed during the time period indicated above.

Report Prepared By:	Phone:	Date:	Paid by check #:
Report Approved By:		Date:	Dated:

**FOR ACCOUNTING USE ONLY**

Journal Entry No	Effective Date	Total	\$		
<b>Fund</b>	<b>Account</b>	<b>Cost Center</b>	<b>Functional Area</b>	<b>Internal Order</b>	<b>AMOUNT</b>
1000	4 3461 100	0000	9999999990000000		\$ - CR
1000	4 3462 100	0000	9999999990000000		\$ - CR
1000	4 3469 101	0000	5340670240000000		\$ - CR
1000	4 3466 100	0000	5952640230000000		\$ - CR
1000	4 3467 100	0000	5653000000000000	OB51051002	\$ - CR
1000	4 3469 610	0000	9105640230000000		\$ - CR
1050	4 3469 300	0000	9999999990000000		\$ - CR
1000	4 3469 620	0000	5653670290000000		\$ - CR
1000	4 3464 100	0000	9999999990000000		\$ - CR
5000	1 1111 105				\$ - DR

Total Category A  
 80% of Category B  
 Total Category C  
 Total Category D  
 Total Category E  
 Total Category F  
 10 % of Category B  
 5% of Category B  
 5% of Category B

# BROWARD TECHNICAL COLLEGES

**EXHIBIT 2**

**Atlantic Technical College  
and Technical High School**  
4700 Coconut Creek Pkwy • Coconut Creek, FL 33063  
754-321-5100

**McFatter Technical College  
and Technical High School**  
6500 Nova Drive • Davie, FL 33317  
754-321-5700  
www.mcfattertechnicalcollege.edu

**Sheridan Technical College  
and Technical High School**  
5400 Shendan Street • Hollywood, FL 33021  
754-321-5400

**Atlantic Technical College  
Arthur Ashe Jr., Campus**  
1701 NW 23<sup>rd</sup> Ave • Fort Lauderdale, FL 33311  
754-322-2800  
www.atlanticttechnicalcollege.edu

**Sheridan Technical College  
West Campus**  
20251 Stirling Road • Pembroke Pines, FL 33332  
754-321-3900  
www.sheridantechnicalcollege.edu

## Financial Aid Fee Trust Fund (FAETF) REGISTRATION APPROVAL FORM

Registration Term: \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_  
From To Days Time

Name of Student: \_\_\_\_\_ Social Security #: \_\_\_\_\_

\_\_\_\_\_ Workforce Program \_\_\_\_\_ Course Code # \_\_\_\_\_ Section #

Workforce Education Certificate Program

**PAYMENT FOR:**

PAVE Fee: \_\_\_\_\_ - Financial Aid Fee (8.89%) \_\_\_\_\_ = \_\_\_\_\_

\*Board Approved Supply Fee \_\_\_\_\_

Insurance \_\_\_\_\_

**TOTAL** \_\_\_\_\_

APPROVED:

DISAPPROVED:

\_\_\_\_\_ Financial Aid Director/Designee \_\_\_\_\_ Date

### STUDENT AGREEMENT

I HEREBY CERTIFY THAT I AM NOT RECEIVING FUNDS FROM ANY OTHER FINANCIAL ASSISTANCE PROGRAM FOR THE REGISTRATION TERM COVERED ABOVE. I HAVE COMPLETED THE CERTIFICATION STATEMENT ON THE FREE APPLICATION FOR FEDERAL STUDENT AID (FASFA). IF ANY OF THE INFORMATION PROVIDED ON THE FASFA IS PROVEN TO BE INCORRECT, I WILL BE REQUIRED TO REIMBURSE THE TECHNICAL CENTER FOR MONIES AWARDED FROM THIS FUND.

\_\_\_\_\_ Student Signature \_\_\_\_\_ Date

White copy — Billing

Yellow copy — Student File

Pink copy — Financial Aid Office Form

**THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA  
FINANCIAL AID FEE REIMBURSEMENT REQUEST**

<b>School/Center Name:</b>	<b>Cost Center #</b>	<b>Term:</b>

Fee Category		G/L Account	Amount
A	Adult General Education Fees (Certificate/ATD Program Fees)	43461100	
B	Postsecondary Voc Tech Fees	43462100	
C	Supply Fees		
D	Insurance Fees	43484101	
E	Registration Fees	43469600	
<b>F</b>	<b>TOTAL REIMBURSEMENT REQUESTED</b>		<b>\$0.00</b>

This is a true and accurate report of Financial Fee Registration Approval Forms for the term indicated.

<b>Report Prepared By (print and sign):</b>	<b>Date:</b>

<b>Report Approved By (print and sign):</b>	<b>Date:</b>

<b>Report Approved by ABA:</b>	<b>Telephone:</b>	<b>Date:</b>

**FOR ACCOUNTING AND FINANCIAL REPORTING USE ONLY**

Doc. No.: \_\_\_\_\_ Date Entered: \_\_\_\_\_  
 Doc. Date: \_\_\_\_\_ Posting Date: \_\_\_\_\_

Fund	G/L Account	Functional Area	Cost Center	Amount
1000	43461100	9999999900000000	00000	CR 0.00
1000	43462100	9999999900000000	00000	CR 0.00
1000	43469600	9105640230000000	00000	CR 0.00
1212	43484101	9999999900000000	00000	CR 0.00
1050	57940000	9101000000000000	00000	DR 0.00