

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

March 15, 2004

TO: Principals/Department Heads
FROM: Henry L. Robinson, Treasurer 
VIA: Area Superintendent 
**SUBJECT: STANDARD PRACTICE BULLETIN A-446
AUTHORIZED MASTER SIGNATURE FILE**

Attached is the revision to Standard Practice Bulletin A-446, "Authorized Master Signature File." The revision was necessary due to the following:

- On-line access to signature card word program.
- A decrease in the required number of signature cards.
- Revised directions for Capital Reporting & Control, Title 1, and Food Service signature cards.

The bulletin is being distributed electronically, via the Internet. Instructions for accessing the Web Page are as follows: <http://www.broward.k12.fl.us/comptroller/> click on Treasurer's Office; then Major Publications, click on Standard Practice Bulletins. The Standard Practice Bulletin Log will be displayed. Select A-446, Authorized Master Signature File.

Please print the appropriate number of copies for each Budgetkeeper/Bookkeeper and Principal/Department Head.

If you cannot access this site, please call 754-321-0576. Any questions regarding the content of this bulletin should be directed to **Darlene Steinlage, Systems & Procedures, 754-321-0578.**

HJL/HLR/DS:clg

Attachment

cc: School Board Members Budget Analysts
Superintendent Budgetkeepers/Bookkeepers
Senior Management

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

Henry L. Robinson
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STANDARD PRACTICE BULLETIN

The School Board of Broward County, Florida

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Supersedes:

A-446

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Treasurer's Office/ Systems & Procedures

SUBJECT: AUTHORIZED SIGNATURE MASTER FILE

I. SIGNATURE CARD GENERAL INFORMATION:

PURPOSE

In order to exercise better control of School Board disbursements from budgeted funds, a master file of authorized signatures will be maintained. Authorized signature cards must be submitted for administrative employees authorized to approve expenditures of School Board funds. **(This procedure does not include School Internal Accounts. Signature cards for School Internal Accounts are obtained from the bank.)**

This bulletin is divided into specific sections: Signature Card General Information, Fund/Center Requirements (responsibility within Fund), Processing Area Responsibilities, Verification of Signatures & Filing Signature Cards and Glossary.

This section pertains to all budgeted funds.

A. Special Considerations When Completing Signature Cards:

- **Do not use facsimile signatures** on signature cards or when approving expenditure documents.
- **Do not sign any name other than your own.** If you are an authorized signatory, sign your own name. If you are not on the signature card you may not sign to approve any expenditure documents (including PAFs and time sheets).
- **Correction Fluid/Tape is not allowed.**
- **More Than Three Signatures** - Signature cards are preprinted with three (3) lines for signatures. If you have a need for four or more signatures at your school or department you must type "ADDITION" on the bottom of the second card being submitted. Otherwise, the processing areas will assume the second card is a replacement and pull the original card that is on file.

SUBJECT: AUTHORIZED SIGNATURE MASTER FILE

I. SIGNATURE CARD GENERAL INFORMATION:

B. Manual Document(s) Approval

1. **Document Approval** – Approved requisitions/invoices/receivers must comply with Board Policy 3320 and with dollar limits as defined in Standard Practice Bulletin P-402 Purchasing Manual.
2. **Travel Expenditures** – Expenditures for School Board employees' travel must be approved by an administrator at least one level higher than the requesting employee. The approving administrator's signature must be on the signature card for the School or Department, unless the approving administrator is one of those listed in Section II.
3. **Return of Documents – Paperwork (i.e., invoices, order forms, PO Line Maintenance Forms, etc.)** will be returned to user if authorized signature cards are not on file with processing areas.
4. **Temporary Authorization** – Memos requesting temporary authorization will not be accepted. See specific Fund/Center Requirements for direction. (Page III-2)

C. Online Users Approval –

- Determining Approval Authority – Only person(s) on the current signature card who have been trained in the online financial system have on-line approval authority.
- Account/Center Coding Security – the signature cards provide the necessary information for account/center coding security. The person(s) on the signature card and their subordinates are assigned security. Their online access is limited to the accounts and centers within their budget(s) only.
- Security Maintenance – Each time signature cards are changed the Financial System Security Administrator will adjust the user's online access accordingly.

SUBJECT: AUTHORIZED SIGNATURE MASTER FILE

I. SIGNATURE CARD GENERAL INFORMATION:

D. When to Submit Signature Cards -

1. When an employee who is authorized to approve School Board expenditures needs to be added to the signature card.
2. When a new location is established.
3. When an employee who is authorized to approve School Board expenditures terminates employment or transfers to another School/Department.
4. When a location name or number changes.
5. When the “reports to” on the Organizational Chart changes.

E. Temporary Authorization for Online Approval -

1. In the event that all authorized approvers will be out of the office for an extended period and the Principal and/or Department Head authorizes additional employee(s) as signatories; signature cards must be submitted to Systems & Procedures. (See Section III, Exhibits 4 and 6.)
2. There can be no temporary authorization for online approval unless the person has been trained and has had security assigned in the online financial system approval screens. Systems & Procedures recommends that all administrators on signature cards be trained for online financial system approval.

F. How to Secure Signature Cards -

1. **Schools** will obtain the blank signature cards from their Area Business Analyst’s Office. After securing the blank signature cards, access the word program template set-up for the “signature cards” by accessing Systems & Procedures’ website @ <http://www.broward.k12.fl.us/comptroller>. Click on Treasurer, then Systems & Procedures, then click on Signature Card Template for directions.

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I. SIGNATURE CARD GENERAL INFORMATION:

F. How to Secure Signature Cards – (continued)

2. **Departments** must obtain the signature cards from an office supply vendor using the following ordering information:

AVERY – Laser Large Rotary Cards #5386.

After securing the blank signature cards, access the word program template set-up for the “signature cards” by accessing Systems & Procedures’ website @ <http://www.broward.k12.fl.us/comptroller>. Click on Treasurer, then Systems & Procedures, then click on Signature Card Template for directions.

G. Signature Card Maintenance – Each time an updated signature card is received in Systems & Procedures, the following maintenance is done:

- The approval authority, budget and requisition entry and all inquiry capability of person(s) deleted from the signature cards is removed.
- Previously trained personnel added to cards will be given online approval authority.
- New untrained personnel on signature cards are informed of online financial system training schedule.
- Online approval authority is assigned after the user attends online financial system approval training.

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SUBJECT: AUTHORIZED SIGNATURE MASTER FILE

I. SIGNATURE CARD GENERAL INFORMATION:

H. Signature Card Field Descriptions -

This section gives detailed information pertaining to the layout of the signature card.

(1) Effective Date:	_____	<u>AUTHORIZED SIGNATURES</u>																																	
(2) FUND:	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>										(3) CENTER:	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr><tr><td colspan="4">LOCATION</td><td>T</td><td>U</td><td colspan="5">ACTIVITY</td></tr></table>													LOCATION				T	U	ACTIVITY				
LOCATION				T	U	ACTIVITY																													
(4) School/Department/Activity:	_____																																		
(5) Reports to:	_____																																		
(6) Position:	Principal/Department Head	(7) Signatures:																																	
_____	_____	_____	_____																																
_____	_____	_____	_____																																

- 1. Effective Date:** - This must be the date the signature card becomes effective. Signature cards may be submitted prior to the effective date (i.e., if a new principal or department head will start on November 1st you may submit the cards on October 15th with Effective Date: 11/1/03)
- 2. Fund:** - This is the Fund that contains the Center (Budget) indicated on the signature card. Detailed instructions on a Fund by Fund basis are in the following sections.

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I. SIGNATURE CARD GENERAL INFORMATION:

H. Signature Card Field Descriptions – (Continued)

3. **Center:** - This is the Budget for which those administrators who signed the signature card(s) have authority to expend funds.

Location –

- A specific Location number entered in this field indicates the Budget is “Location Specific” (the expenditures pertain only to that location) and the indicated location is responsible for the budget.
- “0000” entered in the location indicates that the Budget is “District Wide” (the expenditures pertain to all locations) and a District Level Department is responsible for the Budget.

Type – When a specific Location number is entered in the location field, the type associated with the location must be entered in the type field, i.e.,

- 1 = Elementary Schools, Pre-K Centers
- 2 = Middle School
- 3 = High School
- 4 = Exceptional, Dropout Center, DJJ Centers, and Charter Schools
- 5 = Adult/Vocational Center (stand alone)
- 6 = Adult/Community (shared location)
- 8 = Site (without structure)
- 9 = District Administration Site
- 0 = Department or when “0000” is entered in the location field

Use – The Use field is a “0”, unless someone at the school is authorized to sign for the expenditures pertaining to the Summer Program only (see Section III, Exhibit 2).

Activity – If the signature card pertains to the General Fund (100) and is:

- Location Specific – “00000” in the activity field on the signature cards covers all Budgets at the location with Activities from 00000-69999.
- District Wide – signature cards must be completed for each Activity for which the District Level Department Head is responsible. The numbers in this series are 70000-79999.

Note: For specific directions, refer to the section pertaining to the Fund and Budget for which you are responsible. (Starting on page II-1)

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SUBJECT: AUTHORIZED SIGNATURE MASTER FILE

I. SIGNATURE CARD GENERAL INFORMATION:

H. Signature Card Field Descriptions – (Continued)

4. School/Department/Activity: -

- When submitting cards for a location, enter the name and location number of the school or department.
- When submitting cards for an activity, enter the name of the activity and the location number of the responsible department.

5. Reports to: - The name and location number of the Department the signers of the signature card report to, i.e., the Principal and Assistant Principals at Fort Lauderdale High report to the South Central Area Superintendent (9561).

6. Position: - The position held by the signer.

Principal/Department Head: - The name of the Principal/Department Head in charge of the school or department must be TYPED under the specific signature line for each signer.

Blank Lines: - This space is provided for any person authorized to sign as an additional approver. The title must be typed in the Position column under Principal/Department Head and the name of each additional person must be typed under the specific signature line for each signer.

7. Signatures: - Each authorized person whose title and name has been typed must sign on the line above their typed names.

Note: For specific directions, refer to the section pertaining to the Fund and Budget for which you are responsible. (Starting on page II-1)

SUBJECT: AUTHORIZED SIGNATURE MASTER FILE

II. ALL FUNDS (001-899)/CENTER REQUIREMENTS:

Superintendent, Chief Operating Officer, Chief of Staff, Deputy Superintendents, Area Superintendents, Assistant Superintendents and Associate Superintendents

This section establishes requirements for the administrators listed above. Two sets of cards are completed by these administrators. One set of cards is to cover their departmental expenditures (see Exhibit 1). One set of cards is to cover all of the departments and schools that report to each of these administrators (see Exhibit 2 or Exhibit 3). This second set of cards eliminates the need for these administrators to sign on the cards of each of the departments and/or schools that report to them.

A. Departmental Expenditures:

1. Regular Budget – These administrators should complete five (5) signature cards with Directors, Managers, Supervisors and other administrative personnel, as applicable, who are authorized to sign for the department. These five signature cards cover all Department Level Activities in the General Fund from “00000” through “69999”. Indicate Fund “100”, Department Location, Type “0”, Use “0” and Activity “00000” (to cover all activities 00000 – 69999 in the spaces provided (Exhibit 1).
2. Temporary Authorization – When any of these administrators will be out of the office for an extended period of time, the Superintendent, Chief Operating Officer, Chief of Staff, Deputy Superintendents, Area Superintendents, Assistant Superintendents and Associate Superintendents may sign the expense documents. (Or if Area Superintendent, another Area Superintendent may sign the expense documents.) No additional cards are necessary.

B. Superintendent, Chief Operating Officer, Chief of Staff, Deputy Superintendents, Area Superintendents, Assistant Superintendents and Associate Superintendents

These administrators should complete five (5) signature cards which cover all Funds/Centers in the District. Indicate the Fund “001-899”, location “0000”, Type “0”, Use “0” and Activity “00000” in the spaces provided (Exhibit 2).

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SUBJECT: AUTHORIZED SIGNATURE MASTER FILE

II. ALL FUNDS (001-899)/CENTER REQUIREMENTS:

C. Area Superintendents:

These administrators should complete five (5) signature cards which cover the General Fund and **all** School Level Centers in the District. Indicate the Fund "100", Location "0011 – 4999", Type "0", Use "0" and Activity "00000" in the spaces provided (Exhibit 3).

D. Instructions for Completion of Signature Cards -

1. **Type or Print Clearly, the following:** (See page I-5 – I-7 for specific signature card field descriptions)

- a. Effective Date
- b. Fund, Center Element, (Location, Location Type, Use and Activity Number), as indicated in "II-A" – "II-C".
- c. The name of the Department and Department Number, as indicated in "II-A" – "II-C" above.
- d. "Reports to" department name and location number:

(1) Departments – Superintendent, Chief Operating Officer, Chief of Staff, Deputy Superintendents, Area Superintendents, Assistant Superintendents and Associate Superintendents the approver(s) report to, i.e., the Area Superintendents report to the Superintendent (9511).

- e. The position titles of other administrators, if appropriate, should be indicated on the lines below the words "Principal/Department Head:". Also, type name of signer under the signature line.

2. Sign, Copy and Remit the Signature Cards –

- Have cards signed by Department Head and other Administrators as appropriate.
- Make a photocopy of the completed signature cards for your records.
- Forward all original signature cards to Systems & Procedures.

SUBJECT: AUTHORIZED SIGNATURE MASTER FILE

II. ALL FUNDS (001-899)/CENTER REQUIREMENTS:

Exhibit 1 – For Specific Departmental Expenditures

Effective Date: 7/1/2003

AUTHORIZED SIGNATURES

FUND:

1	0	0	
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 CENTER:

9	5	1	1	0	0	0	0	0	0	0
LOCATION			T	U	ACTIVITY					

School/Department/Activity: SUPERINTENDENT (9511)
 Reports to: Board (9501)

Position:	Signatures:
<u>Principal/Department Head</u>	<u>John Smith</u>

Exhibit 2 – Superintendent, Chief Operating Officer, Chief of Staff, Deputy Superintendents, Area Superintendents, Assistant Superintendents and Associate Superintendents – to cover all the schools/departments that report to them.

Effective Date: 7/1/2003

AUTHORIZED SIGNATURES

FUND:

0	0	1	
---	---	---	--

 CENTER:

0	0	0	0	0	0	0	0	0	0	0
LOCATION			T	U	ACTIVITY					

School/Department/Activity: SUPERINTENDENT (9511)
 Reports to: Board (9501)

Position:	Signatures:
<u>Principal/Department Head</u>	<u>John Smith</u>

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II. ALL FUNDS (001-899)/CENTER REQUIREMENTS:

Exhibit 3 – Area Superintendents – to cover all schools that reports to them.

Effective Date: 7/1/2003

FUND: 1 | 0 | 0 | CENTER: 0 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

4 | 9 | 9 | 9 | LOCATION
0 | 0 | T U
0 | 0 | 0 | 0 | ACTIVITY

School/Department/Activity: North Area Superintendent (9551)
 Reports to: Superintendent (9511)

Position:	Signatures:
<u>Principal/Department Head</u>	<u>John Smith</u>
_____	_____
_____	_____

SUBJECT: AUTHORIZED SIGNATURE MASTER FILE

III. GENERAL FUND (100)/CENTER REQUIREMENTS:

A. Schools and Centers -

1. Regular Program – Principals should complete five (5) signature cards with Principal and Assistant Principal(s), as applicable, authorized to sign for the school. These five signature cards cover all School Level Activities in the General Fund from “00000” through “69999” for the Regular and Summer Program. Indicate Fund “100”, School Location Number, Type (see below), Use “0” and Activity “00000” in the spaces provided (see Exhibit 1).

1	=	Elementary Schools, Pre-K Centers
2	=	Middle School
3	=	High School
4	=	Exceptional, Dropout Prevention, DJJ Centers and Charter Schools
5	=	Adult/Vocational Center (stand alone)
6	=	Adult/ Community (shared location, see below)

2. Summer Program – When a Principal or Assistant Principal, who is **not** on the Regular Program signature card, will be responsible for the Summer Program, five (5) signature cards must be completed. Indicate in the Effective Date area the dates (from/through) for the Summer School Program. Indicate appropriate fund structure per the annual summer program memo issued by the Financial Reporting Department. At the bottom of each card print “SUMMER PROGRAM ONLY” (see Exhibit 2).
3. Adult/Community School Program (evening program sharing campus with Regular Program) – Principals should complete five (5) signature cards with Principal and Assistant Principal(s), as applicable, authorized to sign for the Adult/Community School. These five signature cards cover all School Level Activities in the General Fund from “00000” through “69999” for the Adult/Community School Program. Indicate Fund “100”, School Location Number, Type “6”, Use “0” and Activity “00000” in the spaces provided (see Exhibit 3).

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III. GENERAL FUND (100)/CENTER REQUIREMENTS:

A. Schools and Centers – (Continued)

4. Temporary Authorization – When the School Principal will be out of the office for an extended period of time, any Superintendent, Chief Operating Officer, Chief of Staff, Deputy Superintendents, Area Superintendents, Assistant Superintendents and Associate Superintendents, may sign the expense documents; or, five (5) signature cards should be completed for the person temporarily in charge. Indicate the dates in the Effective Date area (from/through) to cover the period the person temporarily in charge will have the authority to authorize expenditure documents. Indicate Fund “100”, Location Number, Type (see III A.1.), Use “0” and Activity “00000” in the spaces provided. Mark each card “TEMPORARY” (see Exhibit 4).

Note: Memos requesting temporary authorization will not be accepted.

B. Departments (County Level):

1. Regular Budget – Department Heads should complete five (5) signature cards with Directors, Managers, Supervisors and other administrative personnel, as applicable, who are authorized to sign for the department. These five signature cards cover all Department Level Activities in the General Fund from “00000” through “69999”. Indicate Fund “100”, Department Location Number, Type “0”, Use “0” and Activity “00000” (to cover all activities 00000 – 69999) in the spaces provided (see Exhibit 5).
2. Temporary Authorization – When the Department Head will be out of the office for an extended period of time, any Superintendent, Chief Operating Officer, Chief of Staff, Deputy Superintendents, Area Superintendents, Assistant Superintendents and Associate Superintendents may sign the expense documents; or, five (5) signature cards should be completed for the person temporarily in charge. Indicate the dates in the Effective Date area (from/through) to cover the period the person temporarily in charge will have the authority to authorize expenditure documents. Indicate Fund “100”, Location Number, Type “0”, Use “0” and Activity “00000” in the spaces provided. Mark each card “TEMPORARY” (see Exhibit 6).

Note: Memos requesting temporary authorization will not be accepted.

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SUBJECT: AUTHORIZED SIGNATURE MASTER FILE

III. GENERAL FUND (100)/CENTER REQUIREMENTS:

B. Departments (County Level): (Continued)

3. Balance Sheet Account – Those departments (i.e., Vehicle Maintenance, Warehouse, etc.) that code expenditure documents to a Balance Sheet Account should complete five (5) signature cards with Directors, Managers, Supervisors and other administrative personnel, as applicable, who are authorized to sign for these expenditures. Indicate Fund “100”, a Location of “0000”, Type “0”, Use “0” and Activity “00000” in the spaces provided and the responsible department name and number on the School/Department/Activity line. In the area below “Fund” indicate the Balance Sheet Account number and name. Mark each card “BALANCE SHEET ACCOUNT” (see Exhibit 7).

C. District Wide Activities (70000 Series):

The administrator responsible for the District Wide Activity should complete five (5) signature cards with Directors, Managers, Supervisors and other Administrative personnel, as applicable, who are authorized to sign for the District Wide Activity. Five signature cards should be completed to cover **each** of the District Wide Activities in the General Fund for which the administrator is responsible. Indicate the Fund “100”, Location “0000”, Type “0”, Use “0” and specific Activity number, i.e., “72010” in the spaces provided, and the name of activity and responsible department number on the School/Department/Activity line (see Exhibit 8).

SUBJECT: AUTHORIZED SIGNATURE MASTER FILE

III. GENERAL FUND (100)/CENTER REQUIREMENTS:

D. Instructions for Completion of Signature Cards

1. **Type or Print Clearly, the following:** (See page I-5 – I-7 for specific signature card field descriptions)
 - a. Effective Date
 - b. Fund 100, Center Element, including Location, Location Type, Use and Activity Number, as indicated in “III-A” – “III-C” above.
 - c. The name of the School, Center, Department or Activity (with an activity number - indicate name of activity, responsible department name and department number).
 - d. “Reports to” department name and location number:
 - (1) Schools – The Area Superintendent the approver(s) report to, i.e., Dillard High reports to South Central Area Superintendent (9561).
 - (2) Departments – The Department the approver(s) report to, i.e., Accounting reports to Comptroller (9730).
 - e. The position titles of other administrators, if appropriate, should be indicated on the lines below the words “Principal/Department Head:”. Also, type name of signer under the signature line.
2. **Sign, Copy and Remit the Signature Cards -**
 - Have cards signed by Principal/Department Head and other administrators, as necessary.
 - Make photocopy of the completed signature cards for your records.
 - Forward all original signature cards to Systems & Procedures.

SUBJECT: AUTHORIZED SIGNATURE MASTER FILE

III. GENERAL FUND (100)/CENTER REQUIREMENTS:

Exhibit 1 – Schools & Centers – Regular Program

Effective Date: 7/1/2003

AUTHORIZED SIGNATURES

FUND: 1 0 0 CENTER: 0 3 7 1 3 0 0 0 0 0 0

LOCATION T U ACTIVITY

School/Department/Activity: DILLARD HIGH (0371)

Reports to: South Central Area Superintendent (9561)

<i>Position:</i>	<i>Signatures:</i>
<u>Principal/</u> Department Head	_____
<u>Assistant Principal</u>	Mary Smith
_____	_____
_____	John Care
_____	_____

Exhibit 2 – Schools/Centers - Summer Program

Effective Date: 7/1/2003-8/1/2003

AUTHORIZED SIGNATURES

FUND: 1 0 0 CENTER: 0 3 7 1 3 1 0 0 0 0 0

LOCATION T U ACTIVITY

School/Department/Activity: DILLARD HIGH – SUMMER PROG (0371)

Reports to: South Central Area Superintendent (9561)

<i>Position:</i>	<i>Signatures:</i>
<u>Principal/</u> Department Head	_____
<u>Assistant Principal</u>	Mary Smith
_____	_____
_____	John Care
_____	_____

"SUMMER PROGRAM ONLY"

NOTE: The "USE" alternates each year; check the annual summer program memo issued by the Financial Reporting Department.

SUBJECT: AUTHORIZED SIGNATURE MASTER FILE

III. GENERAL FUND (100)/CENTER REQUIREMENTS:

Exhibit 3 – Schools & Centers – Adult/Community School Program

Effective Date: 7/1/2003

FUND:

1	0	0	
---	---	---	--

 CENTER:

0	3	7	1	6	0	0	0	0	0	0
LOCATION		T	U	ACTIVITY						

School/Department/Activity: DILLARD COMMUNITY SCHOOL (0371)
 Reports to: South Central Area Superintendent (9561)

Position:	Signatures:
<u>Principal/</u> Department Head	Mary Smith
Assistant Principal	John Care

Exhibit 4 – Schools/Centers– Temporary Authorization

Effective Date: 7/1/2003 – 9/30/2003

FUND:

1	0	0	
---	---	---	--

 CENTER:

0	3	7	1	3	0	0	0	0	0	0
LOCATION		T	U	ACTIVITY						

School/Department/Activity: DILLARD HIGH (0371)
 Reports to: South Central Area Superintendent (9561)

Position:	Signatures:
<u>Principal/</u> Department Head	John Care
Assistant Principal	Karen Hill

“TEMPORARY”

SUBJECT: AUTHORIZED SIGNATURE MASTER FILE

III. GENERAL FUND (100)/CENTER REQUIREMENTS:

Exhibit 5 – Departments – Regular Budget

Effective Date: 7/1/2003

AUTHORIZED SIGNATURES

FUND:

1	0	0	
---	---	---	--

 CENTER:

9	7	0	4	0	0	0	0	0	0	0
LOCATION			T	U	ACTIVITY					

School/Department/Activity: TREASURER'S OFFICE (9704)
 Reports to: Comptroller (9730)

Position:	Signatures:
<u>Principal/Department Head</u>	
<u>Manager, Systems & Proc.</u>	John Smith
	Mary North

Exhibit 6 – Departments – Temporary Authorization

Effective Date: 7/1/2003 – 8/31/2003

AUTHORIZED SIGNATURES

FUND:

1	0	0	
---	---	---	--

 CENTER:

9	7	0	4	0	0	0	0	0	0	0
LOCATION			T	U	ACTIVITY					

School/Department/Activity: TREASURER'S OFFICE (9704)
 Reports to: COMPTROLLER (9730)

Position:	Signatures:
<u>Principal/Department Head</u>	
<u>Manager, Systems & Proc.</u>	Mary North
<u>Internal Accounts Instructor</u>	John Care
	Joy South
	"TEMPORARY"

SUBJECT: AUTHORIZED SIGNATURE MASTER FILE

III. GENERAL FUND (100)/CENTER REQUIREMENTS:

Exhibit 7 – Departments - Balance Sheet Accounts

Effective Date: <u>7/1/2003</u>	AUTHORIZED SIGNATURES																																							
FUND: <table border="1"><tr><td>1</td><td>0</td><td>0</td><td></td></tr></table> CENTER: <table border="1"><tr><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td></tr></table>	1	0	0		0	0	0	0	0	0	0	0	0	0	0	0	<table border="1"><tr><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td></tr><tr><td colspan="3">LOCATION</td><td>T</td><td>U</td><td colspan="6">ACTIVITY</td></tr></table>	0	0	0	0	0	0	0	0	0	0	0	0	LOCATION			T	U	ACTIVITY					
1	0	0																																						
0	0	0	0	0	0	0	0	0	0	0	0																													
0	0	0	0	0	0	0	0	0	0	0	0																													
LOCATION			T	U	ACTIVITY																																			
<u>1 1150 200 – Inventory Textbks</u>																																								
School/Department/Activity: <u>Instructional Materials (9782)</u>																																								
Reports to: <u>Curriculum & Instr/Student Supp (9801)</u>																																								
Position:	Signatures:																																							
<u>Principal/Department Head</u>	_____																																							
<u>Supervisor</u>	Mary Smith																																							
_____	John Care																																							
_____	_____																																							
	"Balance Sheet Account"																																							

Exhibit 8 – District Wide Activities (70000 Series)

Effective Date: <u>7/1/2003</u>	AUTHORIZED SIGNATURES																																					
FUND: <table border="1"><tr><td>1</td><td>0</td><td>0</td><td></td></tr></table> CENTER: <table border="1"><tr><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>7</td><td>2</td><td>0</td><td>1</td><td>0</td></tr></table>	1	0	0		0	0	0	0	0	0	7	2	0	1	0	<table border="1"><tr><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>7</td><td>2</td><td>0</td><td>1</td><td>0</td></tr><tr><td colspan="3">LOCATION</td><td>T</td><td>U</td><td colspan="6">ACTIVITY</td></tr></table>	0	0	0	0	0	0	7	2	0	1	0	LOCATION			T	U	ACTIVITY					
1	0	0																																				
0	0	0	0	0	0	7	2	0	1	0																												
0	0	0	0	0	0	7	2	0	1	0																												
LOCATION			T	U	ACTIVITY																																	
School/Department/Activity: <u>Replacement of Lost & Stolen Items (9711)</u>																																						
Reports to: <u>Human Res. (9655)</u>																																						
Position:	Signatures:																																					
<u>Principal/Department Head</u>	_____																																					
<u>Director</u>	Mary Smith																																					
_____	John Care																																					
_____	_____																																					

SUBJECT: AUTHORIZED SIGNATURE MASTER FILE

IV. DEBT SERVICE FUNDS (200 Series)/CENTER REQUIREMENTS:

A. **Debt Service Funds require District Wide Activities (70000 Series).** The administrator responsible for the District Wide Activity should complete five (5) signature cards with Directors, Managers, Supervisors and other administrative personnel, as applicable, who are authorized to sign for the District Wide Activity. Five (5) signature cards should be completed to cover **each activity (or a range of activities, if applicable)** of the District Wide Activities in the Debt Service Fund for which the administrator is responsible. Indicate appropriate Fund, i.e., "211", "231", etc., Location "0000", Type "0", Use "0" and specific Activity, (example, "72200") in the spaces provided (see Exhibits 1 and 2).

B. **Instructions for Completion of Signature Cards**

1. **Type or Print Clearly, the following:** (See page I-5 – I-7 for specific signature card fields descriptions)
 - a. Effective Date
 - b. The Fund, Center Element, including Location "0000", Location Type "0", Use "0" and Activity Number, as indicated in "IV-A".
 - c. The name of the Activity and the responsible department name and department number.
 - d. The name and location number of the Department the approver(s) report to i.e., the Treasurer reports to Comptroller (9730).
 - e. The position titles of other administrators, if appropriate, should be indicated on the lines below the words "Principal/Department Head:". Also, type name of signer under the signature line.
2. **Sign, Copy and Remit the Signature Cards –**
 - Have cards signed by Department Head and other administrators as necessary.
 - Make photocopy of the completed signature cards for your records.
 - Forward all original signature cards to Systems & Procedures.

SUBJECT: AUTHORIZED SIGNATURE MASTER FILE

IV. DEBT SERVICE FUNDS (200 Series)/CENTER REQUIREMENTS:

Exhibit 1 – District Wide Activity

Effective Date: 7/1/2003

AUTHORIZED SIGNATURES

FUND:

2	1	1	
---	---	---	--

 CENTER:

0	0	0	0	0	0	7	2	2	0	0
LOCATION			T	U	ACTIVITY					

School/Department/Activity: State Board of Ed/COBI Bonds (9704)
 Reports to: Comptroller (9730)

Position:	Signatures:
<u>Principal/Department Head</u>	_____
<u>Manager, Systems & Proc</u>	John Smith
_____	Mary North
_____	_____

Exhibit 2 – District Wide Activity, Range of Activities

Effective Date: 7/1/2003

AUTHORIZED SIGNATURES

FUND:

2	5	1	
---	---	---	--

 CENTER:

0	0	0	0	0	0	7	2	2	2	5
LOCATION			T	U	ACTIVITY					

School/Department/Activity: District Bonds (9704)
 Reports to: Comptroller (9730)

Position:	Signatures:
<u>Principal/Department Head</u>	_____
<u>Manager, Systems & Proc.</u>	John Smith
_____	Mary North
_____	_____

SUBJECT: AUTHORIZED SIGNATURE MASTER FILE

V. CAPITAL PROJECT FUNDS (3000 Series)/CENTER REQUIREMENTS:

Capital Activities – Administrator responsible for specific Capital Activities must complete five (5) signature cards with Director, Managers, Supervisors and other Administrative personnel, as applicable, who are authorized to sign for the Capital Activity.

A. Capital Systems Reporting & Control:

1. Activities 80000 – 89999 must complete one set of five (5) signature cards, indicating in area “School/Department/Activity:” ALL CAPITAL FUNDS, the Department Name and Location Number. Indicate “3000” in the Fund, Location “0000”, Type “0”, Use “0” and Activity “80000” (see Exhibit 1).
2. Activities 70000 – 799999 must complete one set of five (5) cards for **each** of the Activities, indicating in area “School/Department/Activity:” the name of the Activity and the responsible location number, example, Asbestos – Location #XXXX. Indicate “3000” in the Fund, Location “0000”, Type “0”, Use “0” and the specific Activity number (see Exhibit 2).

B. Authorized Users of Capital Systems Reporting & Control Funds: – Capital Systems Reporting & Control has determined that some Departments other than Capital Systems Reporting & Control may be authorized to enter Capital Funds requisitions online. Capital Systems Reporting & Control will complete one set of five (5) cards for **each** of the Activities, indicating in area “School/Department/Activity:” the name of the Activity. Indicate the specific Fund number, location “0000”, Type “0”, Use “0” and the specific Activity number (see Exhibit 3). The signature cards will be forwarded to the appropriate Department.

SUBJECT: AUTHORIZED SIGNATURE MASTER FILE

V. CAPITAL PROJECT FUNDS (3000 Series)/CENTER REQUIREMENTS:

**B. Authorized Users of Capital Systems Reporting & Control Funds: –
(continued)**

1. District Wide Activities – Capital Systems Reporting & Control will complete one set of five (5) cards for **each** of the Activities, indicating in area “School/Department/Activity:” the name of the Activity, and the responsible department name and department number. Indicate the specific Fund number, Location “0000”, Type “0”, Use “0” and the specific Activity number (see Exhibit 3). The signature cards will be forwarded to the appropriate Department.
2. Location Specific Activities – Capital Systems Reporting & Control will complete one set of five (5) cards for **each** of the Activities, indicating in area “School/Department/Activity:” the name of the Department and the name of the Activity. Indicate the specific Fund number, Location number, Type “0”, Use “0” and the specific Activity number (see Exhibit 4). The signature cards will be forwarded to the appropriate Department.
3. Range of Fund/Account/Center Element – If Capital Systems Reporting & Control authorizes the use of a Range of Funds and Activities on location specific or district wide signature cards, Capital Systems Reporting & Control must notify Systems & Procedures of any user Fund/Account/Center Element specific restrictions in order to maintain the on-line financial system security.

SUBJECT: AUTHORIZED SIGNATURE MASTER FILE

V. CAPITAL PROJECT FUNDS (3000 Series)/CENTER REQUIREMENTS:

C. Instructions for Completion of Signature Cards

1. **Type or Print Clearly, the following:** (See page I-5 – I-7 for specific signature card field descriptions)
 - a. Effective Date
 - b. The Fund, Center Element, including Location Number, Location Type, Location Use and Activity Number, as indicated in A or B above.
 - c. The name as indicated in “V.A.” or “V.B.”.
 - d. The name and location number of the Department the approver(s) report to, i.e., Capital Planning and Programming reports to Facility Management, Planning & Site Acquisition (9606).
 - e. The position titles of other administrators, if appropriate, should be indicated on the lines below the words “Principal/Department Head:”. Also, type name of signer under the signature line.

2. Sign, Copy and Remit the Signature Cards -

Capital Systems Reporting & Control will:

- Have cards signed by Department Heads and other Administrators, as necessary.
- Make a photocopy of the completed signature cards upon receipt for your records.
- Indicate appropriate account code for fund/activity combination on an attachment.
- Forward all original signature cards and attachment to Systems & Procedures.

Authorized Users of Capital Systems Reporting & Control Funds will:

- Have cards signed by Department Heads and other Administrators, as necessary.
- Make a photocopy of the completed signature cards for your records.
- Forward all original signature cards to Capital Systems Reporting & Control.

Supersedes:

A-446 Dated: 7/1/94

Issued By:

Treasurer’s Office/ Systems & Procedures

SUBJECT: AUTHORIZED SIGNATURE MASTER FILE

V. CAPITAL PROJECT FUNDS (3000 Series)/CENTER REQUIREMENTS:

Exhibit 1 – Capital Systems Reporting & Control - Activities 80000 - 89999

Effective Date: 7/1/2003

AUTHORIZED SIGNATURES

FUND:

3	0	0	0
---	---	---	---

 CENTER:

0	0	0	0	0	0	8	0	0	0	0
LOCATION			T	U	ACTIVITY					

School/Department/Activity: ALL CAPITAL FUNDS – Capital Systems Reporting & Control (9731)

Reports to: Comptroller 9730

Position:	Signatures:
<u>Principal/Department Head</u>	Joy Smith
<u>Manager, Systems & Proc</u>	Mary North

Exhibit 2 – Capital Systems Reporting & Control - Activities 70000 - 79999

Effective Date: 7/1/2003

AUTHORIZED SIGNATURES

FUND:

3	0	0	0
---	---	---	---

 CENTER:

0	0	0	0	0	0	7	9	1	5	0
LOCATION			T	U	ACTIVITY					

School/Department/Activity: ASBESTOS (9612)

Reports to: Facility Management (9606)

Position:	Signatures:
<u>Principal/Department Head</u>	John Smith

SUBJECT: AUTHORIZED SIGNATURE MASTER FILE

V. CAPITAL PROJECT FUNDS (3000 Series)/CENTER REQUIREMENTS:

Exhibit 3 – Capital Systems Reporting & Control - Authorized Departments, District Wide Activities

Effective Date: 7/1/2003

AUTHORIZED SIGNATURES

FUND: 3 | 7 | 0 | 3 | CENTER: 0 | 0 | 0 | 0 | 0 | 0 | 7 | 0 | 3 | 4 | 2

LOCATION T U ACTIVITY

School/Department/Activity: Stadium Maintenance-Student Support (9675)

Reports to: Curriculum & Instruction/Student Support (9801)

Position:	Signatures:
<u>Principal/Department Head</u>	John Smith
<u>Manager, Systems & Proc</u>	Mary North

Exhibit 4 – Capital Systems Reporting & Control – Authorized Departments, Location Specific Activities

Effective Date: 7/1/2003

AUTHORIZED SIGNATURES

FUND: 3 | 7 | 0 | 4 | CENTER: 9 | 7 | 2 | 4 | 0 | 0 | 7 | 9 | 0 | 8 | 9

LOCATION T U ACTIVITY

School/Department/Activity: Pupil Transportation – Buses (9724)

Reports to: Transportation Services (9721)

Position:	Signatures:
<u>Principal/Department Head</u>	John Smith
<u>Manager, Systems & Proc</u>	Mary North

SUBJECT: AUTHORIZED SIGNATURE MASTER FILE

VI. FOOD SERVICE FUND (411)/CENTER REQUIREMENTS

- A. **School Food Service will** complete five (5) signature cards indicating:
- In “School/Department/Activity” area, School Name – Cafeteria (Location number)
 - Fund “411”, School Location Number, Type (see below), Use “0” and Activity “00000” (see Exhibit 1)

Types: 1 = Elementary
 2 = Middle
 3 = High
 4 = Exceptional, Dropout Prevention, DJJ Centers, and Charter Schools

School Food Service will send five (5) completed signature cards to the appropriate **Cafeteria Managers/Assistants**. The authorized administrator(s) must sign the signature cards and submit five (5) original signature cards back to School Food Service.

- B. **Food Service – Summer Program** – When a Cafeteria Manager or Assistant will be responsible for the Summer Program, School Food Service will complete and send five (5) signature cards to the specific location to be signed. School Food Service will indicate in the Effective Date area, the dates (from/through) for the Summer School Program. Indicate Fund “411”, School Location Number, Type (see VI-A), Use “1” or “3” (see annual summer program memo issued by the Financial Reporting Department) and Activity “00000” in the spaces provided. At the bottom of each card print “SUMMER PROGRAM ONLY” (see Exhibit 2).
- C. **Food Service – Intern Managers** – At the beginning of an employee’s intern program, School Food Service will complete five (5) signature cards for each intern manager to sign and to be used when substituting for any Cafeteria Manager. Indicate Fund “411”, School Location “0000”, Type “0”, Use “0” and Activity “00000” in the spaces provided. At the bottom of each card print “VALID AT ALL SCHOOL LOCATIONS” (see Exhibit 3).
- D. **Food and Nutrition Services & Food Service Accounting Department** – The Department Head should complete five (5) signature cards with Managers, Supervisors and other administrative personnel, as applicable, who are authorized to sign for the department. These five signature cards cover all Department Level Activities in the Food Service Fund from “00000” through “69999”. Indicate Fund “411”, Location 9725 or 9713, Type “0”, Use “0” and Activity “00000” in the spaces provided (see Exhibit 4).

Supersedes:	A-446 Dated: 7/1/94	Issued By:	Treasurer’s Office/ Systems & Procedures
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SUBJECT: AUTHORIZED SIGNATURE MASTER FILE

VI. FOOD SERVICE FUND (411)/CENTER REQUIREMENTS

E. District Wide Activities (70000 Series):

The administrator responsible for the District Wide Activity should complete five (5) signature cards with Directors, Managers, Supervisors and other administrative personnel, as applicable, who are authorized to sign for the District Wide Activity. Five (5) signature cards should be completed to cover **each** of the District Wide Activities in the Food Service Fund for which the administrator is responsible. Indicate the Fund "411", Departmental Location "0000", Type "0", Use and specific Activity number, (example, "72901") in the spaces provided and the responsible department name and department number on the School/Department/Activity line (see Exhibit 5).

F. Instructions for Completion of Signature Cards

1. **Type or Print Clearly, the following:** (see page I-5 - I-7 for specific signature card field descriptions)
 - a. Effective Date
 - b. Fund "411", Center Element, including Location, Location Type, Use and Activity Number, as indicated in "VI-A" – "VI-E".
 - c. The name of the School, Center, Department or Activity (with an Activity number, include the responsible department name and department number) as indicated in "VI-A" - "VI-E".
 - d. "Reports to" department name and location number:
 - (1) Schools – The Area Superintendent you report to, i.e., Sunrise Middle reports to South Central Area Superintendent (9561).
 - (2) Departments – The Deputy, Associate Superintendent or Department you report to, i.e., Food Service Accounting reports to Financial Reporting (9708).
 - e. The position titles of other administrators, if appropriate, should be indicated on the lines below the words "Principal/Department Head:" Also, type name of signer under the signature line.
2. **Sign, Copy and Remit the Signature Cards -**
 - Have cards signed by Cafeteria Manager/Assistant or Administrator as necessary.
 - Forward completed cards to School Food Service.
 - School Food Service will keep one (1) card for their records and submit the remaining four (4) original signature cards to Systems & Procedures.

Supersedes:

A-446

Dated: 7/1/94

Issued By:

Treasurer's Office/ Systems & Procedures

SUBJECT: AUTHORIZED SIGNATURE MASTER FILE

VI. FOOD SERVICE FUND (411)/CENTER REQUIREMENTS

Exhibit 1 – Food Service Fund - Cafeteria Managers/Assistants

Effective Date: 7/1/2003 **AUTHORIZED SIGNATURES**

FUND:

4	1	1	
---	---	---	--

 CENTER:

0	3	4	3	2	0	0	0	0	0	0
LOCATION			T	U	ACTIVITY					

School/Department/Activity: ATTUCKS MIDDLE CAFETERIA (0343)
Reports to: South Area Superintendent (9571)

<i>Position:</i>	<i>Signatures:</i>
Principal/Dept. Head/Manager	Mary Smith
Assistant Manager	Joy North

Exhibit 2 – Food Service Fund - Cafeteria Managers/Assistants, Summer Program

Effective Date: 7/1/2003 – 8/15/2003 **AUTHORIZED SIGNATURES**

FUND:

4	1	1	
---	---	---	--

 CENTER:

0	3	4	3	2	1	0	0	0	0	0
LOCATION			T	U	ACTIVITY					

School/Department/Activity: ATTUCKS MIDDLE-SUMMER PROGRAM (0343)
Reports to: Central Area Superintendent (9561)

<i>Position:</i>	<i>Signatures:</i>
Principal/Dept. Head/Manager	Mary Smith

“SUMMER PROGRAM ONLY”

NOTE: The “USE” alternates each year; check the annual summer program memo issued by the Financial Reporting Department.

SUBJECT: AUTHORIZED SIGNATURE MASTER FILE

VI. FOOD SERVICE FUND (411)/CENTER REQUIREMENTS

Exhibit 3 – Food Service Fund - Intern Managers

Effective Date: 7/1/2003

AUTHORIZED SIGNATURES

FUND: 4 | 1 | 1 | CENTER: 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0
LOCATION T U ACTIVITY

School/Department/Activity: Food & Nutrition Services (9725)
 Reports to: Office of Chief Operating Officer (9708)

Position:

Signatures:

Principal/Department Head

Mary Smith

Intern Manager

Joy North

“VALID AT ALL SCHOOL LOCATIONS”

Exhibit 4 – Food & Nutrition Services and Food Service Accounting - Department

Effective Date: 7/1/2003

AUTHORIZED SIGNATURES

FUND: 4 | 1 | 1 | CENTER: 9 | 7 | 1 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0
LOCATION T U ACTIVITY

School/Department/Activity: Food Service Accounting (9725)
 Reports to: Financial Reporting (9708)

Position:

Signatures:

Principal/Department Head

Mary Smith

SUBJECT: AUTHORIZED SIGNATURE MASTER FILE

VI. FOOD SERVICE FUND (411)/CENTER REQUIREMENTS

Exhibit 5 – Food Service Fund - District Wide Activities (70000 Series)

Effective Date: 7/1/2003

AUTHORIZED SIGNATURES

FUND:

4	1	1	
---	---	---	--

 CENTER:

0	0	0	0	0	0	7	2	9	0	1
<i>LOCATION</i>			<i>T</i>	<i>U</i>	<i>ACTIVITY</i>					

School/Department/Activity: Retirement Sick Leave – Administrative Procedures (9651)

Reports to: Benefits (9658)

Position:

Signatures:

Principal/Department Head

Mary Smith

STANDARD PRACTICE BULLETIN

The School Board of Broward County, Florida

BULLETIN NO.: **A-446**

PAGE: **VII- 1**

DATE: March 15, 2004

SUBJECT: AUTHORIZED SIGNATURE MASTER FILE

VII. SPECIAL REVENUE FUNDS (101 & 420 Series)/CENTER REQUIREMENTS EXCLUDING FUND 426 – TITLE 1 ACTIVITY

A. **Upon receipt of a Fund and Activity number** (from Financial Reporting) for a grant/donation/contract grant/project coordinators should complete seven (7) blank signature cards and submit them to the Financial Reporting Department. A Coordinator may be either the Departmental Administrator, Principal or Teacher who is responsible for the administration of the Grant or Project.

B. Coordinators should complete seven (7) signature cards for the grant or project. Use the directions below for completing the cards based on the type of grant/project listed. Use the directions below for completing the cards based on the type of grant/project listed.

1. Location Specific Grant/Project (a grant/project valid at only one school or department location) – Indicate the Fund, i.e., 101, 421, 422, etc., Location Number, Location Type (see below), Use “0” and specific Activity in the spaces provided (see Exhibit 1).

- 0 = Department
- 1 = Elementary
- 2 = Middle
- 3 = High
- 4 = Exceptional, /Dropout Prevention, DJJ Centers and Charter Schools
- 5 = Adult/Vocational Center (stand alone)
- 6 = Adult/Community (shared location)

2. Multiple Location Grant/Project (a grant/project valid with more than one location). Indicate the Fund, i.e., 101, 421, 422, etc., Location “0000”, Location Type “0”, Use “0” and specific Activity(s) (with the activity name, and the responsible department name and department number) in the spaces provided (see Exhibit 2).

3. Range of Grant/Project Activities (consecutive activity numbers in the same fund) – Follow the directions pertaining to Location Specific Grant/Project or Multiple Location Grant/Project in “1 or 2” above, except indicate a range of activities, i.e., 23790-23795 and include the responsible department name and department number. Verify with the Chart of Accounts that no activities that someone else is responsible for fall within the range entered on the signature card (see Exhibit 3).

Supersedes:	A-446	Dated: 7/1/94	Issued By:	Treasurer’s Office/ Systems & Procedures
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SUBJECT: AUTHORIZED SIGNATURE MASTER FILE

VII. SPECIAL REVENUE FUNDS (101 & 420 Series)/CENTER REQUIREMENTS EXCLUDING FUND 426 – TITLE 1 ACTIVITY

C. Instructions for Completion of Signature Cards

1. **Type or Print Clearly, the following:** (see page I-5 – I-7 for Specific Signature Card field descriptions).

- a. Effective Date – The date the Grant/Project begins or as stated in the official award documents. In the event the grant/project coordinator changes, the new signature card should reflect the date of the new assignment.
- b. The Fund, Center Element, including Location Number, Location Type, Use and Activity Number, as indicated in “VII-A”-“VII-B”.
- c. The name of the School or Department and Activity, when Location Specific; or the name of the Activity (and location number of person(s) in charge of Grant/Project) when Multiple Locations; or an Activity name pertinent to the range of activities (and location number of person(s) in charge of Grant/Project), example, “Bilingual”, as indicated in “VII-A”-“VII-B” above.
- d. “Reports to” department name and location number:
 - (1) Schools – The name of the Department the Coordinator reports to, i.e., the Nova High Principal reports to North Central Area Superintendent (9571).
 - (2) Departments – The name of Department the Coordinator reports to, i.e., ESE reports to, Student Support Services and ESE (9808).
- e. The position titles of other administrators, if appropriate, should be indicated on the lines below the words “Principal/Department Head:”. Also, type name of signer under the signature line.

2. Sign, Copy and Remit the Signature Cards

- Have cards signed by Administrator(s), as necessary.
- Make a photocopy of the completed signature cards for your records.
- Coordinators will submit original signature cards to Financial Reporting Department who will review all signature cards, keep a card for their records and submit the remaining six (6) original signature cards Systems & Procedures.

Supersedes:

A-446

Dated: 7/1/94

Issued By:

Treasurer’s Office/ Systems & Procedures

SUBJECT: AUTHORIZED SIGNATURE MASTER FILE

VII. SPECIAL REVENUE FUNDS (101 & 420 Series)/CENTER REQUIREMENTS EXCLUDING FUND 426 – TITLE 1 ACTIVITY

Exhibit 1 – Special Revenue Funds/Center Requirements - Location Specific Grant/Project

Effective Date: 7/1/2003

AUTHORIZED SIGNATURES

FUND:

1	0	1	
---	---	---	--

 CENTER:

3	0	5	1	2	0	1	2	8	0	6
LOCATION			T	U	ACTIVITY					

School/Department/Activity: Challenge-Grant, Forest Glen Middle-(3051)

Reports to: North Area Superintendent (9551)

Position:	Signatures:
<u>Principal/Department Head</u>	<u>John Smith</u>
_____	_____
_____	_____

Exhibit 2 – Special Revenue Funds/Center Requirements - Multiple Location Grant/Project

Effective Date: 7/1/2003

AUTHORIZED SIGNATURES

FUND:

4	2	5	
---	---	---	--

 CENTER:

0	0	0	0	0	0	3	4	2	0	1
LOCATION			T	U	ACTIVITY					

School/Department/Activity: IDEA Part B Entitlement – ESE (9780)

Reports to: Student Support Services & ESE (9808)

Position:	Signatures:
<u>Principal/Department Head</u>	<u>Mary North</u>
<u>Coordinator</u>	<u>Joy Smith</u>
_____	_____
_____	_____

SUBJECT: AUTHORIZED SIGNATURE MASTER FILE

VII. SPECIAL REVENUE FUNDS (101 & 420 Series)/CENTER REQUIREMENTS EXCLUDING FUND 426 – TITLE 1 ACTIVITY

Exhibit 3 – Special Revenue Funds/Center Requirements - Range of Activities for Grants/Projects

Effective Date: 7/1/2003 **AUTHORIZED SIGNATURES**

FUND:

4	2	7	
---	---	---	--

 CENTER:

0	0	0	0	0	0	2	3	6	1	1
LOCATION						T	U	ACTIVITY		

School/Department/Activity: Headstart – Child Develop. Serv. (9779)
 Reports to: Curr Instrl Student Support (9801)

Position:	Signatures:
<u>Principal/Department Head</u>	<u>Mary Smith</u>
_____	_____
_____	_____

SUBJECT: AUTHORIZED SIGNATURE MASTER FILE

VIII. FUND 426 – TITLE I/CENTER REQUIREMENTS:

A. Fund 426 – Title I - Department

The Administrator responsible for Title I must complete one set of seven (7) signature cards with Director, Managers, Supervisors and other Administrative personnel, as applicable, who are authorized to sign for Title I. Indicate in area School/Department/Activity, “ESEA Title I” and the responsible Department name and number. Indicate Fund 426, the Location “0000”, Type “0”, Use “0”, and specific Activity assigned to Title I (see Exhibit 1).

B. Instructions for Completion of Signature Cards

1. Type or Print Clearly, the following: (see page I-5 – I-7 for Specific Signature Card field descriptions) (See Exhibit 1 for example.)

- Effective Date – The date the Grant/Project begins or as stated in the official award documents. In the event the grant/project coordinator changes, the new signature card should reflect the date of the new assignment.
- Fund 426, Location “0000”, Location Type “0”, Use “0” and specific Activity assigned to Title I in the spaces provided.
- School/Department/Activity - The name of the Department, Department Number and Activity.
- Reports to – The Department the approver(s) report to, i.e., Accounting reports to Comptroller (9730).
- The position title of other administrators, if appropriate, should be indicated on the lines below. Also, type the name of signer under the signature line.

2. Sign and Remit the Signature Cards

- Have cards signed by Administrator(s) as necessary.
- Keep a copy for your records and submit the remaining seven (7) original cards to Financial Reporting Department.
- Financial Reporting Department will check the cards for accuracy, keep a copy for their records, and submit the remaining six (6) cards to Systems & Procedures.

SUBJECT: AUTHORIZED SIGNATURE MASTER FILE

VIII. FUND 426 – TITLE I/CENTER REQUIREMENTS:

C. Fund 426 – Title I – Schools

Title I will determine what schools receive Title I. The Title I Office will complete one set of seven (7) signature cards for each school, indicating in area “School/Department/Activity”; the name of the school and “ESEA Title I”. Indicate Fund 426, the school location number, location type, Use “0” and the specific activity assigned to Title I (see Exhibit 2). The signature cards are then forwarded to the school.

D. Instructions for Completion of Signature Cards – (continued)

1. Type or Print Clearly, the following: (see page I-5 – I-7 for Specific Signature Card field descriptions) (See Exhibit 2 for example.)

- a. Effective Date – The date Title I begins or any time after the begin date, but prior to the final closing date.
- b. Fund 426, School Location Number, Location Type (see below), Use 0 and Specific Activity assigned to Title I in the spaces provided.
- c. School/Department/Activity - The name of the School and “Title I”
- d. Reports To – The Area Superintendent the approver(s) reports to, i.e., the Nova High Principal reports to North Central Area Superintendent (9581).
- e. The position title of other administrators, if appropriate, should be indicated on the lines below the words “Principal/Department Head”. Also, type the name of the signer under the signature line.
- f. Send the seven (7) completed cards to the school for signature of the administrator.

- 1 = Elementary Schools, Pre-K Centers
- 2 = Middle School
- 3 = High School
- 4 = Exceptional, Dropout Center, DJJ Centers, and Charter Schools
- 5 = Adult/Vocational Center (stand alone)
- 6 = Adult/Community (shared location)
- 8 = Site (without structure)
- 9 = District Administration Site
- 0 = Department or when “0000” is entered in the location field

SUBJECT: AUTHORIZED SIGNATURE MASTER FILE

VIII. FUND 426 – TITLE I/CENTER REQUIREMENTS:

D. Instructions for Completion of Signature Cards – (continued)

2. Sign, Copy and Remit the Signature Cards – (continued)

Title I School will:

- Have cards signed by Administrator(s), as necessary.
- Make photocopy of the completed signature card for the school records.
- Submit all original signature cards back to the Title I Office.

Title I Office will:

- Upon return of the signed signature cards from the school, check the completed cards for accuracy.
- Make a photocopy of the completed signature card for Title I Office records.
- Forward all original signature cards to Financial Reporting.

Financial Reporting Department will:

- Upon receipt of the completed signature cards from Title I, check the completed cards for accuracy.
- Keep a card for Financial Reporting records, and forward the remaining six (6) original cards to Systems & Procedures.

Exhibit 1 – Fund 426 – Title I – Department

Effective Date: <u>7/1/2003</u>	AUTHORIZED SIGNATURES																								
FUND: <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td>4</td><td>2</td><td>6</td><td> </td></tr></table> CENTER: <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>3</td><td>4</td><td>2</td><td>2</td><td>7</td></tr><tr><td colspan="3" style="text-align: center;">LOCATION</td><td style="text-align: center;">T</td><td style="text-align: center;">U</td><td colspan="5" style="text-align: center;">ACTIVITY</td></tr></table>	4	2	6		0	0	0	0	0	0	3	4	2	2	7	LOCATION			T	U	ACTIVITY				
4	2	6																							
0	0	0	0	0	0	3	4	2	2	7															
LOCATION			T	U	ACTIVITY																				
School/Department/Activity: <u>ESEA – Title 1 (9830)</u>																									
Reports to: <u>Deputy Superintendent/Curriculum & Instruction/Student Support – (9801)</u>																									
<u>Position:</u>	<u>Signatures:</u>																								
<u>Principal/Department Head</u>	<u>Victor Franko</u>																								
<u>Director</u>	<u>Ginn Vista</u>																								
<u>Program Specialist</u>	<u>William Barb</u>																								

STANDARD PRACTICE BULLETIN
The School Board of Broward County, Florida

BULLETIN NO.: **A-446**

PAGE: **VIII- 4**

DATE: March 15, 2004

SUBJECT: AUTHORIZED SIGNATURE MASTER FILE

VIII. FUND 426 – TITLE I/CENTER REQUIREMENTS:

Exhibit 2 – Fund 426 – Title I - School

Effective Date: 7/1/2003

AUTHORIZED SIGNATURES

FUND:

4	2	6	
---	---	---	--

 CENTER:

0	8	4	1	1	0	3	4	2	2	7
LOCATION			T	U	ACTIVITY					

School/Department/Activity: McNab Elementary - ESEA – Title I

Reports to: North Area Superintendent (9551)

Position:

Signatures:

Principal/Department Head

John Smith

Supersedes:

A-446

Dated: 7/1/94

Issued By:

Treasurer's Office/ Systems & Procedures

SUBJECT: AUTHORIZED SIGNATURE MASTER FILE

IX. INTERNAL SERVICE FUNDS (700 Series)/CENTER REQUIREMENTS:

A. Internal Service Funds Administrators

The Administrator responsible for the Internal Service Fund should complete five (5) signature cards with Directors, Managers, Supervisors and other administrative personnel, as applicable, who are authorized to sign for the department.

1. Regular Budget – Department Heads should complete five (5) signature cards with Directors, Managers, Supervisors and other administrative personnel, as applicable, who are authorized to sign for the department. These five signature cards cover all Department Level Activities in the Internal Service Fund from “00000” through “69999”. Indicate Fund “791” or “792” or “793”, Department Location Number, Type “0”, Use “0” and Activity “00000” in the spaces provided (see Exhibit 1).
2. District Wide Activities (70000 Series) – The administrator responsible for the District Wide Activity should complete five (5) signature cards with Directors, Managers, Supervisors and other administrative personnel, as applicable, who are authorized to sign for the District Wide Activity. Five (5) signature cards should be completed to cover each (or a range of activities, if applicable) of the District Wide Activities in the Internal Service Funds for which the administrator is responsible. Indicate the Fund “711” “712” or “793”, Departmental Location “0000”, Type “0”, Use “0” and Activity “7XXXX” in the spaces provided (see Exhibits 2 and 3).

Supersedes:

A-446

Dated: 7/1/94

Issued By:

Treasurer’s Office/ Systems & Procedures

SUBJECT: AUTHORIZED SIGNATURE MASTER FILE

IX. INTERNAL SERVICE FUNDS (700 Series)/CENTER REQUIREMENTS:

B. Instructions for Completion of Signature Cards

1. **Type or Print Clearly, the following:** (see page I-5 – I-7 for Specific Signature Card field descriptions)

- a. Effective Date
- b. The Fund, Center Element, including Location Number, Location Type, Use and Activity Number as indicated in “IX-A”.
- c. The name of the Department or Activity (with an activity number include responsible department name and department number) as indicated in “IX-A”.
- d. The name and location number of the Department approver(s) report to, i.e., Printing Services reports to BECON (9855).
- e. The position titles of other administrators, if appropriate, should be indicated on the lines below the words “Principal/Department Head:”. Also, type name of signer under the signature line.

2. **Sign, Copy and Remit the Signature Cards -**

- Have cards signed by Administrator(s), as necessary.
- Make a photocopy of the completed signature cards for your records.
- Forward all original signature cards to Systems & Procedures.

SUBJECT: AUTHORIZED SIGNATURE MASTER FILE

IX. INTERNAL SERVICE FUNDS (700 Series)/CENTER REQUIREMENTS:

Exhibit 1 – Internal Service Funds – Regular Budget

Effective Date: 7/1/2003

AUTHORIZED SIGNATURES

FUND:

7	9	1	
---	---	---	--

 CENTER:

9	9	0	6	0	0	0	0	0	0	0
<i>LOCATION</i>			<i>T</i>	<i>U</i>	<i>ACTIVITY</i>					

School/Department/Activity: Printing Services (9906)
 Reports to: BECON (9855)

<i>Position:</i>	<i>Signatures:</i>
<u>Principal/Department Head</u>	<u>John Smith</u>

Exhibit 2 – Internal Service Funds - District Wide Activity

Effective Date: 7/1/2003

AUTHORIZED SIGNATURES

FUND:

7	1	1	
---	---	---	--

 CENTER:

0	0	0	0	0	0	7	2	7	8	7
<i>LOCATION</i>			<i>T</i>	<i>U</i>	<i>ACTIVITY</i>					

School/Department/Activity: Workers Compensation - Risk Management (9711)
 Reports to: Human Resource (9754)

<i>Position:</i>	<i>Signatures:</i>
<u>Principal/Department Head</u>	<u>Mary North</u>

SUBJECT: AUTHORIZED SIGNATURE MASTER FILE

IX. INTERNAL SERVICE FUNDS (700 Series)/CENTER REQUIREMENTS:

Exhibit 3 – Internal Service Funds - District Wide Activity, Range of Activities

Effective Date: 7/1/2003 **AUTHORIZED SIGNATURES**

FUND:

7	1	2	
---	---	---	--

 CENTER:

0	0	0	0	0	0	7	2	7	8	8
LOCATION						T	U	ACTIVITY		

School/Department/Activity: Auto & General Liability - Risk Management – (9711)

Reports to: Human Resources (9655)

Position:	Signatures:
<u>Principal/Department Head</u>	Mary North

SUBJECT: AUTHORIZED SIGNATURE MASTER FILE

X. AGENCY FUNDS (800 Series)/CENTER REQUIREMENTS:

A. Agency Funds Administrators

The Administrator responsible for the Trust and Agency fund should complete five (5) signature cards with Directors, Managers, Supervisors and other administrative personnel, as applicable, who are authorized to sign for the department.

1. Regular Budget – Department Heads should complete five (5) signature cards with Directors, Managers, Supervisors and other administrative personnel, as applicable, who are authorized to sign for the department. These five (5) signature cards cover all Department Level Activities in the Agency Fund from “00000” through “69999”. Indicate appropriate Fund, Department Location Number, Type “0”, Use “0” and Activity “00000” in the spaces provided (see Exhibit 1).
2. District Wide Activities (70000 Series) – The administrator responsible for the District Wide Activity should complete five (5) signature cards with Directors, Managers, Supervisors and other administrative personnel, as applicable, who are authorized to sign for the District Wide Activity. Five (5) signature cards should be completed to cover each (or range of activities), if applicable of the District Wide Activities in the Trust and Agency Fund for which the administrator is responsible. Indicate appropriate Fund, Department Location “0000”, Type “0”, Use “0” and Activity “7XXXX” in the spaces provided (see Exhibits 2 and 3).

B. Instructions for Completion of Signature Cards

1. **Type or Print Clearly, the following:** (see page I-5 – I-7 for specific signature card field descriptions.)
 - a. Effective Date
 - b. The Fund, Center Element, including Location Number, Location Type, Use and Activity Number as indicated in “X-A”.
 - c. The name of the Department or Activity (with an activity number include the responsible department name and department number) as indicated in “X-A”.

SUBJECT: AUTHORIZED SIGNATURE MASTER FILE

X. AGENCY FUNDS (800 Series)/CENTER REQUIREMENTS:

B. Instructions for Completion of Signature Cards – (continued)

1. **Type or Print Clearly, the following:** (see page I-5 – I-7 for specific signature card field descriptions.) (continued)
 - d. The name and location number of the Department approver(s) report to i.e., Printing Services (9906) reports to BECON (9855).
 - e. The position titles of other administrators, if appropriate, should be indicated on the lines below the words “Principal/Department Head:”. Also, type name of signer under the signature line.
2. **Sign, Copy or Remit the Signature Cards -**
 - Have cards signed by Administrator(s), as necessary.
 - Make a photocopy of the completed signature cards for your records.
 - Forward all original signature cards to Systems & Procedures.

Supersedes:

A-446

Dated: 7/1/03

Issued By:

Treasurer’s Office/ Systems & Procedures

SUBJECT: AUTHORIZED SIGNATURE MASTER FILE

X. AGENCY FUNDS (800 Series)/CENTER REQUIREMENTS:

Exhibit 1 – Agency Funds– Regular Budget

Effective Date: 7/1/2003

AUTHORIZED SIGNATURES

FUND: 8 9 3 CENTER: 9 9 0 6 0 0 0 0 0 0 0 0

LOCATION T U ACTIVITY

School/Department/Activity: Printing Services (9906)

Reports to: BECON (9855)

<i>Position:</i>	<i>Signatures:</i>
<u>Principal/Department Head</u>	<u>John Smith</u>

Exhibit 2 – Agency Funds - District Wide Activity (70000 Series)

Effective Date: 7/1/2003

AUTHORIZED SIGNATURES

FUND: 8 9 2 CENTER: 0 0 0 0 0 0 7 8 2 0 3

LOCATION T U ACTIVITY

School/Department/Activity: Florida Teacher Lead Program -
Treasurer's Office – 9704

Reports to: Comptroller - 9730

<i>Position:</i>	<i>Signatures:</i>
<u>Principal/Department Head</u>	<u>Mary North</u>

STANDARD PRACTICE BULLETIN
 The School Board of Broward County, Florida

BULLETIN NO.: **A-446**

PAGE: **X- 4**

DATE: March 15, 2004

SUBJECT: AUTHORIZED SIGNATURE MASTER FILE

X. AGENCY FUNDS (800 Series)/CENTER REQUIREMENTS:

Exhibit 3 – Agency Funds - DISTRICT Wide Activity, Range of Activities

Effective Date: 7/1/2003

AUTHORIZED SIGNATURES

FUND:

8	9	2	
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 CENTER:

0	0	0	0	0	0	7	8	2	0	3
<i>LOCATION</i>						<i>T</i>	<i>U</i>	<i>ACTIVITY</i>		

School/Department/Activity: District Level Activities – Treasurer’s Office (9704)

Reports to: Comptroller (9730)

<i>Position:</i>	<i>Signatures:</i>
<u>Principal/Department Head</u>	John Smith

SUBJECT: AUTHORIZED SIGNATURE MASTER FILE

XI. PROCESSING AREA RESPONSIBILITIES:

A. Systems & Procedures will:

1. Maintain signature card “word” program on the Systems & Procedures website that users can access to complete and print out signature cards @ <http://www.broward.k12.fl.us/comptroller>, click on Treasurer, then Systems & Procedures, then click on Signature Card Template.
2. Provide assistance with signature card “word” program as requested by Schools and Departments, for the General Fund (100), Debt Service Funds (200 series), Internal Service Funds (700 series) Trust and Agency Funds (800 series) and Capital Project Funds (3000 series).
3. Receive completed signature cards from Schools/Departments, Food Service Department for Cafeterias and Financial Reporting Department for Grants/Project Coordinators and Capital Systems Reporting & Control.
4. Enter/adjust on-line financial system security accordingly.
5. Distribute completed signature cards as follows:
 - a. Fund 001, 100, 200 Series, 700 Series, 800 Series, and 3000 series.
 - (1) Accounts Payable (1 card) – One card for Vendor Invoices, Receivers, Mileage Vouchers, Travel Vouchers and Check Requests.
 - (2) Purchasing Department (1 card) – One card for Vendor Requisitions, P.O. Line Maintenance Forms, Price Increase Form.
 - (3) Instructional Materials (1 card) – One card for Instructional Materials Requisitions. *Note: Instructional Materials signature cards are required for Departments, except for Superintendent, Chief Operating Officer, Chief of Staff, Deputy Superintendents, Area Superintendents, Assistant Superintendents and Associate Superintendents.*
 - (4) Systems & Procedures (1 card) – One card for documentation of on-line financial system security.
 - (5) Warehouse (1 card) – One card for Warehouse Requisitions.

SUBJECT: AUTHORIZED SIGNATURE MASTER FILE

XI. PROCESSING AREA RESPONSIBILITIES:

A. Systems & Procedures will: (Continued)

5. Distribute completed signature cards as follows: (Continued)

b. Special Projects (101, 400 series)

- (1) Accounts Payable (1 card) – One card for Vendor Invoices, Receivers, Mileage Vouchers, Travel Vouchers and Check Requests.
- (2) Purchasing Department (1 card) – One card for Vendor Requisitions, P.O. Line Maintenance Forms, Price Increase Form.
- (3) Instructional Materials (1 card) – One card for Instructional Materials Requisitions. *Note: Instructional Materials signature cards are required for Departments, except for Superintendent, Chief Operating Officer, Chief of Staff, Deputy Superintendents, Area Superintendents, Assistant Superintendents and Associate Superintendents.*
- (4) Systems & Procedures (1 card) – One card for documentation of on-line financial system security.
- (5) Warehouse (1 card) – One card for Warehouse Requisitions.
- (6) Budget (1 card) – One card for Budget Transfers.

c. Food Service (411)

- (1) Food Service Accounting (1 card) – One card for Vendor Invoices, Receivers, Mileage Vouchers, Travel Vouchers and Check Requests.
- (2) Purchasing Department (1 card) – One card for Vendor Requisitions, P.O. Line Maintenance Forms and Price Increase Form.
- (3) Warehouse (1 card) – One card for Warehouse Requisitions.

SUBJECT: AUTHORIZED SIGNATURE MASTER FILE

XI. PROCESSING AREA RESPONSIBILITIES:

A. Systems & Procedures will: (Continued)

5. Distribute completed signature cards as follows: (Continued)

c. Food Service (411)

(4) Systems & Procedures (1 card) – One card for documentation of on-line financial system security for Food Service and Food Service Accounting Departments only.

NOTE: School Food Service will retain 1 card before submitting to Systems & Procedures.

B. Food Service Department will:

1. Food Service Department will access the signature card “word” program on the Systems & Procedures website to complete and print out signature cards @ <http://www.broward.k12.fl.us/comptroller>. Distribute five (5) completed signature cards each time there is a new Cafeteria Manager, Assistant or Intern; when a Cafeteria Manager transfers to another cafeteria or becomes responsible for an additional Cafeteria; when an Intern becomes a Cafeteria Manager or when a Cafeteria Manager or Assistant will be responsible for the Summer Program.
2. Receive completed signed original signature cards from Cafeteria Managers and Interns, review the cards, retain one (1) card for School Food Service records and submit the remaining four (4) original signature cards to Systems & Procedures for distribution to the other processing areas.
3. File Food Service Department signature cards, according to the directions in next section “Filing of Signature Cards in Processing Areas”.
4. Remove obsolete and temporary signature cards from the file and store obsolete cards for an audit trail. This includes old cards replaced by new cards, i.e., when managers, assistants interns or department heads leave or are transferred.
5. Notify Systems & Procedures monthly of Manager, Assistants or Intern Manager’s card that should be removed from the files of the other processing areas.

Supersedes:

A-446

Dated: 7/1/94

Issued By:

Treasurer’s Office/ Systems & Procedures

SUBJECT: AUTHORIZED SIGNATURE MASTER FILE

XI. PROCESSING AREA RESPONSIBILITIES:

B. Food Service Department will: (Continued)

6. Verify documents for authorized signatures against filed signature cards.
7. Return documents to Cafeteria Managers that are submitted without authorized signatures.

C. Capital Systems Reporting and Control will:

1. Capital Systems Reporting and Control will access the signature card “word” program on the Systems & Procedures website to complete and print out signature cards @ <http://www.broward.k12.fl.us/comptroller>. Distribute five (5) completed signature cards to those Department Heads who have been given the responsibility of a specific capital activity.
2. Receive completed/signed original signature cards from all areas authorized to sign or enter documents against 3000 funds. Review the cards, keep a photocopy for their records, indicate the appropriate account code for the fund/activity on an attachment, and submit the original five (5) cards and attachment to Systems & Procedures for distribution to the other processing areas.
3. Notify Systems & Procedures monthly by Fund and Activity of closed Capital Budget Projects. A notification must include the name of the specific department(s) authorized to submit or input online expenditure documents for a specific activity (re: Exhibits 3 & 4 in Section V) is necessary to maintain online financial system security.

D. Financial Reporting Department will:

1. Financial Reporting Department will direct each new Grants/Projects/Coordinators or existing Grants/Projects/Coordinators each time they become responsible for an additional project/grant to the signature card “word” program on the Systems & Procedures website to complete and print out seven (7) signature cards @ <http://www.broward.k12.fl.us/comptroller>. (See I-3 – I-4 for directions on securing blank signature cards).

Supersedes:	A-446	Dated: 7/1/94	Issued By:	Treasurer’s Office/ Systems & Procedures
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SUBJECT: AUTHORIZED SIGNATURE MASTER FILE

XI. PROCESSING AREA RESPONSIBILITIES:

D. Financial Reporting Department will: (continued)

2. Receive completed/signed original signature cards from Project Coordinators. Review the cards, indicate whether the grant/project is location specific or district wide at the bottom of the card, keep one (1) card for their records and submit the remaining six (6) signature cards to Systems & Procedures for distribution to the other processing areas.
3. Notify Systems & Procedures monthly by Fund/Activity of closed Special Revenue Grants/Projects.

E. Accounts Payable, Instructional Materials, Purchasing, Warehouse and Budget, if applicable will:

1. Receive completed signature cards from Systems & Procedures.
2. File signature cards according to the directions in the next section "Filing of Signature Cards in Processing Areas".
3. Remove obsolete and temporary signature cards from the file and store obsolete cards for an audit trail. This includes old cards replaced by new cards, i.e., when principals or department heads leave or are transferred; and when notified in writing that a signature card should be removed.
4. Verify document for authorized signatures against filed signature cards.
5. Return documents to Schools and Departments that are submitted without authorized signatures.

F. Systems & Procedures will:

1. File signature cards, according to the directions in next section "Filing of Signature Cards in Processing Areas".
2. Receive notification from Capital Systems Reporting & Control, Food & Nutrition Services and Financial Reporting Department regarding cards that should be removed when project/grants are no longer valid or a person no longer has authority to approve documents.

SUBJECT: AUTHORIZED SIGNATURE MASTER FILE

XI. PROCESSING AREA RESPONSIBILITIES:

F. Systems & Procedures will: (continued)

3. Notify processing areas when a card must be removed and will not be replaced, i.e., dissolution of department, etc.
4. Remove obsolete and temporary signature cards from the file and store obsolete cards for an audit trail. This includes old cards replaced by new cards, i.e., when principals or department heads leave or are transferred; and when notified in writing that a signature card should be removed.
5. Add/change/delete account code access in the online financial system according to the information submitted on the signature cards.

Supersedes:

A-446

Dated: 7/1/94

Issued By:

Treasurer's Office/ Systems & Procedures

SUBJECT: AUTHORIZED SIGNATURE MASTER FILE

XII. VERIFICATION OF SIGNATURES & FILING OF SIGNATURE CARDS
– PROCESSING AREAS:

- A. **Budget** – The Fund and Center Element fields designate the BUDGET.
- B. **Signature Card File** – The Signature Card File must be maintained using one of the following methods:
 - 1. The signature card file can be hard copy, set up with dividers, by Fund, i.e., 100, 101, 211, 231, etc. Additional dividers can be included depending on particular processing area needs, i.e., within Fund 100 there could be three dividers, i.e., Balance Sheet (all zeros in the center), District Wide (six zeros – location, type and use), and/or Location.
 - 2. The signature card file can be maintained electronically by scanning the original cards into a signature card database. If this method is used, original cards must be kept for audit purposes and a backup of the electronic file must be maintained.
- C. **Verification of Signatures** – When verifying the signatures on expenditure documents against the signature card and the Fund is:
 - 1. General (100), Debt Service (200 series), Food Service (411), Internal Service (700 series) or Trust and Agency Funds (800 Series) – and Center Element is:
 - Eleven zeros (0000 0 0 00000)* – locate the signature card with the corresponding Fund/Center or Balance Sheet Account and compare the signature on the document.
 - A school or department location, type, use “0” and activity of “00000”* – locate the signature card with the corresponding Center Element and compare the signature on the document.
 - A location, type and use of six zeros (0000 0 0) and a district wide activity beginning with a “7” (i.e., 72010)* – locate the signature card with the corresponding activity and compare the signature on the document.

SUBJECT: AUTHORIZED SIGNATURE MASTER FILE

**XII. VERIFICATION OF SIGNATURES & FILING OF SIGNATURE CARDS
– PROCESSING AREAS:**

C. **Verification of Signatures** – When verifying the signatures on expenditure documents against the signature card and the Fund is: (Continued)

2. General-Projects/Grants (101), Other Special Revenue (421-429) – and Center Element is:

A school or department location, type, use “0” and a specific activity (i.e., 1291 5 0 22336) – locate the signature card with the corresponding Center Element and compare the signature on the document.

A location, type and use of six zeros (0000 0 0) and a specific activity (i.e., 23323) – locate the signature card with the corresponding activity and compare the signature on the document.

3. Capital Project Funds (3000 series):

A Fund of 3000 and a location, type and use of six zeros (0000 0 0) and a activity of “80000” – locate the signature card with the corresponding Center Element (Depending on the number of persons given the authority to sign for these expenditures, there may be several signature cards coded 3000 0000 0 0 80000) and compare the signature on the document.

A specific Fund and a location, type and use of six zeros (0000 0 0) and a specific activity (i.e., 79150) – locate the signature card with the corresponding activity and compare the signature on the document.

A specific Fund and a Center Element of a school or department location, type, use “0” and a specific activity (i.e., 9608 0 0 79089) – locate the signature card with the corresponding Center Element and compare the signature on the document.

THERE IS NO NEED TO CHECK THE ACCOUNT ELEMENT OF THE DOCUMENT UNLESS THE CENTER IS ALL ZEROS WHICH INDICATES A BALANCE SHEET ACCOUNT.

SUBJECT: AUTHORIZED SIGNATURE MASTER FILE

**XII. VERIFICATION OF SIGNATURES & FILING OF SIGNATURE CARDS
– PROCESSING AREAS:**

D. Filing The Signature Cards – In order to readily verify the signature on a document against the signature card, the Processing Areas should file the cards by Fund and Centers (numeric order) as follows:

When an electronic file is maintained and the search capability is not available, then cards should be sorted within the database following the same instructions.

All Funds	001-899 00000000000	
All Centers	100 0011-4999 00000000000	
Fund/Balance Sheet	100 00000000000 1 1150 100	100 00000000000 1 1150 200, etc.
Fund/District Wide Activity	100 00000072001	100 00000072002, etc.
Fund/Center Element	100 00111000000	100 00212000000, etc.
Fund/Center Element	100 95010000000, etc.	100 97040000000
Fund/Multiple Location Grant	101 00000014748, etc.	
Fund/Location Specific Grant	101 98100014754	101 50414014862, etc.
Fund/District Wide Activity	211 00000072200	231 00000072237, etc.
Fund/Activities 70000-79999	3000 00000079090	3000 00000079150, etc.
Fund/Activities 80000-89999	3000 00000080000	
Fund/District Wide	3713 00000078949, etc.	
Fund/Location Specific	3714 96070079070, etc.	
Fund/District Wide	3720 00000078959, etc.	411 00000000000 (alpha by signer name) Joan Adams Janet Beginner etc. 411 00000072901 411 00111000000 etc. 421 00000032182
Range of Activities		421 00000032200-32207 00000032226, etc. 422-429, etc. 491, etc. 711 00000072787 712 etc. 791 97140000000 792 etc. 792 00000079905 793, etc. 892, etc. 893, etc. 978800067380

SUBJECT: AUTHORIZED SIGNATURE MASTER FILE

XIII. GLOSSARY:

**A-446 – Authorized Signature
Master File**

The Standard Practice Bulletin with step by step instructions for completing Signature Cards. Signature cards must be on file for the current Principal or Director at each location.

Account Element -

The Account Element contains three sections of the coding block: Class, Function and Object. The Account Element is an 8-digit field for all except the 3000 Series Funds. Eight digit Balance Sheet and Revenue Accounts are also coded in this area. When verifying signatures on expenditure documents, it is only necessary to check the Account Element if the Class is a 1, 2 or 3 which indicates a Balance Sheet Account.

Activity -

Activity is a 5-digit code in the Center Element, which is used to combine groups of expenditures into specific budgets.

In the General (100) and Food Service (411) Funds, School and Department Activities (Budgets) are those Activities from “00000-69999”. The Activity on the signature card for these budgets is always “00000” which covers the Principal’s or Administrator’s complete area of responsibility. These signature cards are filed by Fund and Location Number in the Processing Areas.

In the General (100), Debt Service (200’s), Food Service (411) Funds, some Internal Service Funds (700’s), and Trust and Agency Funds (800 Series), District Wide Activities (Budgets) are those Activities beginning with a “7”, (70000-79999). These signature cards are filed by Fund and Activity (zeros are entered in the Location, Type and Use fields of the signature card).

The Activities are included in the Chart of Accounts in the Activity section on a Fund-by-Fund Basis except for Capital Funds.

See section XII, “Filing of Signature Cards in Processing Areas” for more specific information.

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XIII. GLOSSARY

Balance Sheet Accounts -

The Class for a Balance Sheet Account is a “1”, “2”, or “3”. A Balance Sheet Account consists of the entire 8 digits of the Account Element instead of being broken down into Function/Object. See Chart of Accounts for complete listing.

When the School’s Internal Accounts are used to purchase an item from the Warehouse or on a Vendor Requisition. In this case, a location number and location type will be used in place of all 0’s in the Center element. The basic signature card for the principal covers this area of responsibility.

When a District Department purchases items to be included in the District’s inventory. An additional card is required for each department responsible for expenditures against a Balance Sheet Account (see example in Section III).

Center Element -

The Center Element contains four sections of the coding block; Location, Type, Use, Activity. The Center Element is an 11-digit field.

Chart of Accounts -

The Chart of Accounts is a Standard Practice Bulletin (A-401) that contains all possible coding combinations for the District. It is updated every other month and is located on the School Board Intranet at http://www.broward.k12.fl.us/comptroller/AccountingPages/accounting_chart.htm.

Class -

Class is a one-digit code designating the kind of transaction. When using a function, a “5” is always used. These are the specific classifications:

- 1=Assets
- 2=Liabilities
- 3=Equity
- 4=Revenue
- 5=Expenditure/Expense
- 6=Estimated Revenue
- 7=Appropriation
- 8=Encumbrance
- 0=Commitment

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Issued By:

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XIII. GLOSSARY

Expense - The amount charged against a budget when an Invoice is submitted against a Purchase Order; or when an Invoice is submitted with a Check Request; or when a Mileage Voucher, Travel Voucher or Printing Request, etc. are submitted; or from an interfaced system when payroll or stock orders are run.

Fund - Funds are the means to account for the Boards various resources. School, Center and Department day-to-day expenditures are normally charged to the General Fund "100". Fund is a 3-digit field, except for Capital Projects Funds, which has 4 digits.

Location - Location is the first 4 digits of the Center Element.

P-402 – Purchasing Policies - The Purchasing Manual that contains step-by-step instructions for the completion of all forms relating to the purchase of goods. Also includes procedures regarding bid and non-bid items and dollar limitations.

Signature Cards - In accordance with Standard Practice Bulletin, A-446 "Authorized Signature Master File", each principal and administrator responsible for expenditures must have signature cards on file. New cards must be submitted each time the administration of a location terminates or transfers to another School/Department or if there is a change in the "reports to". Blank Signature Cards can be requested by calling Systems & Procedures or accessing Systems & Procedures website @ http://www.broward.k12.fl.us/comptroller/TreasuryPages/sys_and_procedures_info.htm

Type - Type is a 1-digit number to indicate the Type of Location. The location types are:

- 1=Elementary
- 2=Middle
- 3=High
- 4=Exceptional, Dropout Center, DJJ Centers, and Charter Schools
- 5=Adult Vocational Center
- 6=Community (On site with 180 day school)
- 8=Site (No building)
- 9=District Administrative Sites
- 0=Departments

Use - Use is a 1-digit number to indicate the Use of the Location. The most common uses are:

- 0=Regular Use
- 1 or 3=Summer Program
- 5=Prior Year Encumbrance (District only)

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Effective Date: _____

AUTHORIZED SIGNATURES

FUND:

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 CENTER: _____

LOCATION	T	U	ACTIVITY								

School/Department/Activity: _____

Reports to: _____

Position:

Signatures:

Principal/Department Head

Effective Date: _____

AUTHORIZED SIGNATURES

FUND:

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LOCATION	T	U	ACTIVITY								

School/Department/Activity: _____

Reports to: _____

Position:

Signatures:

Principal/Department Head

Effective Date: _____

AUTHORIZED SIGNATURES

FUND:

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 CENTER: _____

LOCATION	T	U	ACTIVITY								

School/Department/Activity: _____

Reports to: _____

Position:

Signatures:

Principal/Department Head
