

Special Review of
Middle School Afterschool Program Fee Collection Procedures
October 15, 2021

Report #2021-11



MISSION STATEMENT

The mission of the School District of Palm Beach County is to educate, affirm, and inspire each student in an equity-embedded school system.

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Superintendent of Schools

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**Special Review of
Middle School Afterschool Program Fee Collection Procedures
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Special Review of Middle School Afterschool Program Fee Collection Procedures

EXECUTIVE SUMMARY

Pursuant to the *Office of Inspector General's (OIG) 2020-2021 Work Plan*, we have reviewed the Middle School Afterschool (MSAS) Program Fee Collection Procedures. The primary objective of this review was to assess the adequacy of fee collection procedures for MSAS Programs. The review produced the following major conclusions:

1. Inconsistent Fee Schedules

MSAS Programs are primarily funded by the State's Safe Schools Appropriation, supplemented by program fees. Students on the Free and Reduced Lunch (FRL) Program are eligible to attend the MSAS Program free-of-charge. *FY21 Middle School Afterschool Manual (Manual)*, page 23, states, "The Middle School Afterschool Program may request payment once a month, in advance, if possible." The *Manual* includes a fee schedule for use by schools. According to the Department of Extended Learning, all MSAS Program directors were advised that program fees should not exceed \$2.50 per hour.

Thirty-five (35) schools offered MSAS Programs during Fiscal Year 2021. Our survey found 20 schools collected program fees and 15 schools did not charge program fees because of their large number of students eligible for the FRL Program. We noted that fee schedules and fee collection practices varied from school to school:

- Eleven schools charged \$2.50 per hour and collected fees monthly in advance of attendance.
- Three schools charged a fixed monthly rate, instead of \$2.50 per hour based on the actual number of program hours for the month.
- Three schools charged both a full-time or part-time rate based on actual attendance days during a month. Parents were post-billed the month after participation.
- Eight schools collected a one-time registration fee and monthly fees.
- Three schools collected a one-time registration fee and no monthly fees.

To ensure proper fiscal accountability the District should develop a uniform fee structure and fee collection schedule for the MSAS Programs.

Management's Response: Concur with the conclusions. (See page 11 for details.)

2. Maintenance of Financial Records Needs Improvement

Our survey noted that there were varying methods for maintaining and tracking fee collection records at the schools, including:

- Six schools used the *Record of Payment Form* recommended by the *MSAS Manual*.
- Nine schools used computer spreadsheets developed by each school's MSAS director.
- Two schools used paper ledgers developed by the director.
- Two schools used credit card payment reports generated by the school treasurer.
- One school used *Student Registration Forms*.

All MSAS directors reviewed student payment records monthly, and unpaid program fees were tracked through the student's obligation list in the Student Information System. However, none of the schools reconciled the expected program fees with the school's Internal Funds accounting records to ensure all collections were accounted for.

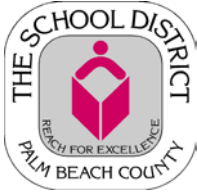
To improve the accuracy and the integrity of the financial records and ensure proper fiscal accountability, the District should consider implementing an automated system to assist the schools in (1) maintaining student registration and attendance records, (2) automating the billing of program fees, (3) maintaining fee collection records, (4) tracking payments due from parents, and (5) periodically reconciling fees collected with the General Ledger to ensure all collections were accounted for.

Management's Response: *Concurs with the conclusions. (See page 13 for details.)*

Additional Management's Comments: *It is important to note that there is a distinction between the elementary and the middle school afterschool programs. The elementary afterschool program is a fee-based program with full time afterschool staff, and district staff committed to supporting that endeavor. The Middle School Afterschool program has been supported financially by the Safe Schools Appropriations since 1996. While funding has remained at the same level, the number of middle schools and non-F/R students has increased prompting MSAS programs to collect parent fees with the intent to complement the existing funds for the school, not to become a financially self-sufficient program.*

The MSAS program is staffed by teachers or school personnel who work part time for 1-2 hours a day. The goals of the MSAS program are to provide enrichment and enhancement opportunities to students; to support the academic needs of the students; and to provide a safe, welcoming place for middle school students who are in a most vulnerable transition. The MSAS programs have varied hours for the morning and afternoon programs, and varied beginning and ending dates. These times and dates are school based decisions.

(See page 10.)



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MEMORANDUM

TO: Honorable Chair and Members of the School Board
Michael J. Burke, Superintendent of Schools
Chair and Members of the Audit Committee

FROM: Teresa Michael, Inspector General

DATE: October 15, 2021

SUBJECT: Special Review of Middle School Afterschool Program Fee Collection Procedures

PURPOSE AND AUTHORITY

Pursuant to the *Office of Inspector General's (OIG) 2020-2021 Work Plan*, we have reviewed the Middle School Afterschool (MSAS) Program Fee Collection Procedures. The primary objective of this review was to assess the adequacy of fee collection procedures for MSAS Programs.

SCOPE AND METHODOLOGY

This special review surveyed the fee collection procedures for all MSAS Programs operated at 35 schools during Fiscal Year 2021. This review also included interviewing staff and reviewing:

- *Section 1011.62(13), Fla. Stat.* – Funds for operation of schools – Safe Schools Allocation
- *Chapter 8 of Financial and Program Cost Accounting and Reporting for Florida Schools, 2020¹*
- *Internal Accounts Manual, Chapter 7* – Cash Receipts and Deposits
- *FY19-20 Middle School Afterschool Program Directors' Handbook*
- *FY21 Middle School Afterschool Program Manual*

OIG observations were discussed with staff during the review. Draft findings were sent to the Department of Extended Learning and the Office of Chief Financial Officer for review and comments. Management responses are included in the Appendix. We appreciate the courtesy and cooperation extended to us by staff during the review. The final draft report was presented to the Audit Committee at its October 15, 2021, meeting.

¹ Incorporated by reference in *Section 6A-1.001, Florida Administrative Code* – District Financial Records.

BACKGROUND

MSAS Programs are primarily funded by the Safe Schools Appropriation administered by the Florida Department of Education (FDOE), supplemented by student program fees. Students qualified for the Free and Reduced Lunch (FRL) Program are eligible to attend the Afterschool Program free.

During Fiscal Year 2021, the District provided the Middle School Afterschool Programs (MSAS) at 35 schools, including all 33 middle schools, one K-8 school, and one K-12 school. The MSAS Programs provide a safe place for students to stay beyond school hours with opportunities for academic support and personal enrichment through homework assistance, standardized test preparation, recreational activities, and social skills development, etc.

Program Operations. Each school designs the contents of their programs and determines their hours and days of operation. Specific activities are based upon the interests and needs of the students as well as the resources available at the school site. Activities can include recreation, enrichment, homework assistance, and academics.

MSAS Programs operate Monday through Thursday, after school dismissal. Hours of operation vary depending on individual school hours. Before-school programs were also offered at 27 schools. Programs generally begin after Labor Day and end by mid-May.

The Department of Extended Learning (1) provides program and fiscal management support, technical assistance, and training to the afterschool program staff, (2) allocates the Safe Schools Appropriation funds to each school, and (3) develops updates to the *Middle School Afterschool Manual*.

Program Fees. The program fees and payment schedules vary from school to school. Program fees were collected at 20 schools, and 15 schools did not charge program fees.

The following 15 schools did not charge program fees because of the large number of FRL-eligible students in the schools' populations.

1. Bear Lakes Middle
2. Carver Middle
3. Congress Middle
4. Conniston Middle
5. Howell L. Watkins Middle
6. Jeaga Middle
7. John F. Kennedy Middle
8. L.C. Swain Middle
9. Lake Shore Middle
10. Lake Worth Middle
11. Okeeheelee Middle
12. Pahokee Middle
13. Palm Springs Middle
14. Tradewinds Middle
15. Village Academy

Table 1 shows the program fees collected by the 20 fee-collecting schools during Fiscal Years 2018 through 2021.

Table 1
Fee-Based MSAS Programs Total Collections by School

Middle School Name	FY18	FY19	FY20 (Note 1)	FY21 (Note 2)
Christa McAuliffe	\$55,510	\$76,653	\$65,017	\$21,907
Emerald Cove	44,455	47,440	49,502	13,220
Wellington Landings	39,607	57,183	30,250	7,179
Don Estridge High Tech	27,971	32,078	28,400	7,260
Bak MSOA	40,343	39,289	27,617	8,061
Independence	20,400	27,750	27,590	9,035
Boca Raton	28,856	34,132	27,384	686
Osceola Creek	37,745	31,518	27,348	8,896
Jupiter	26,903	38,379	25,990	8,040
Polo Park	9,937	17,880	25,357	8,166
Watson B. Duncan	33,525	31,275	25,275	11,649
Eagles Landing	13,357	18,283	16,971	1,677
Western Pines	15,994	15,717	14,956	2,368
Crestwood	8,410	9,077	14,495	5,166
Omni	13,641	15,358	10,628	799
Loggers Run	9,695	13,220	7,630	6,866
Lantana	5,882	8,839	7,605	2,443
Roosevelt	6,920	5,815	7,085	655
Woodlands	8,519	6,798	6,237	5,007
The Conservatory at NPB	n/a	n/a	800	800
Totals	\$447,670	\$526,684	\$446,137	\$129,880

Source: Internal Funds Accounting Records

Notes: 1. Schools moved to remote learning beginning March 16, 2020, due to COVID-19.
2. Optional on-campus learning resumed; some students continued remote learning.

CONCLUSIONS

This special review produced the following major conclusions:

1. Inconsistent Fee Schedules

The MSAS Program is primarily funded by the State's Safe Schools Appropriation, supplemented by program fees. Students on the Free and Reduced Lunch (FRL) Program are eligible to attend the MSAS Program free-of-charge. Our survey noted program fees were collected at 20 schools, and 15 did not charge program fees because of their large number of FRL-eligible students. The *FY21 Middle School Afterschool Program Manual* states,

“The Middle School Afterschool Program may request payment once a month, in advance, if possible. A fee-based schedule is listed below for your convenience. Morning and afternoon fees may be combined if desired.

✓ The cost is calculated at a rate of \$2.50 per hour for two hours per day, i.e., 4:15 - 6:15 P.M. Fees may also be charged for a morning program at the same rate of \$2.50 per hour.

✓ Free and Reduced students do NOT pay fees.

✓ Refunds are not possible for days of absences and should be written in material that you provide to parents. Questions should be forwarded to the Director of the Middle School Afterschool Program.

✓ Failure of payment will result in the student not participating in the MSAS Program. This needs to be stated to parents, in writing, at the beginning of the year AND approved by your principal. If the parent has not been advised properly, you cannot ask for payments or stop the student from attending the program.”

Most schools' MSAS Programs operated for one hour before school and two hours after school. Our survey of the 20 fee-collecting schools found a variety of fee calculation methods. (See Table 2.)

- Eleven schools charged \$2.50 per hour and collected fees monthly in advance of attendance.
- Three schools charged a fixed monthly rate, instead of \$2.50 per hour based on the actual number of program hours for the month.
- Three schools charged both full-time or part-time rates based on actual number of days attended by the students during a month. Parents were post-billed the month after participation.²
- Eight schools collected both a one-time registration fee and monthly fees.
- Three schools collected only a one-time registration fee and no monthly fees.

² At one school, Christa McAuliffe Middle, this practice resulted in underpayment by parents and a budget deficit at year-end. See OIG Report #2021-05, *Special Review of Christa McAuliffe Middle School's Afterschool Program*, issued April 16, 2021.

Table 2
MSAS Program Fee Schedules for the 20 Fee-Collecting Schools

Middle School	Registration Fee	Program Fee	Fee Collection Frequency	Comments
Schools Charging Fees Based on \$2.50 / hour				
Osceola Creek	\$75	\$2.50/hour	Quarterly	
Loggers' Run	\$10	\$2.50/hour	Monthly	<i>Registration fee is a suggested donation, not mandatory.</i>
Crestwood	\$25	\$2.50/hour	Monthly	
Roosevelt	\$25	\$2.50/hour	Monthly	
Woodlands	\$25	\$2.50/hour	Monthly	
Eagles Landing	\$6	\$2.50/hour	Monthly	
Boca Raton	-	\$2.50/hour	Monthly	
Omni	-	\$2.50/hour	Monthly	
Jupiter	-	\$2.50/hour	Monthly	
Western Pines	-	\$2.50/hour	Monthly	
Don Estridge High Tech	-	\$2.50/hour	Monthly	\$3 for morning program. The morning program runs for 1 hour.
Schools Charging Flat Rate				
Polo Park	-	AM: \$35/month PM: \$35/month AM+PM: \$60/month	Monthly	
Emerald Cove	-	\$80/month	Monthly	
The Conservatory @ NPB	-	\$80/month	Monthly	
Schools Offering Part-Time Rates and Billing After Participation				
Bak MOSA	\$26	\$2.50/hour	Monthly	Part-time or Full-time fees are billed at month-end based on actual number of hours and days of attendance. Part-time and Full-time is determined by the number of days 1-3 days (Part-time) and 4-5 days (Full-time) a student attends the program each week.
Wellington Landings	\$25	\$2.50/hour	Monthly	Registration fee is for morning program only. Part-time and Full-time fees are billed at month-end. Part-time and Full-time is determined by the number of days a student attends the program each month.

Middle School	Registration Fee	Program Fee	Fee Collection Frequency	Comments
Christa McAuliffe	No	\$2.50/hour	Monthly	Part-time or Full-time fees are billed at month-end, Part-time and Full-time is determined by the number of days a student attends the program each month.
Schools Collecting Registration Fee Only				
Watson B. Duncan	\$75/Quarter		At Registration	
Independence	\$125		At Registration	One- Time Registration fee only.
Lantana	\$50		At Registration	One- Time Registration fee only.

Source: Audit Survey

Recommendation

To ensure proper fiscal accountability, the District should develop a uniform fee structure and fee collection schedule for the MSAS Program.

Management's Response: *Concurs with the conclusions.*

Corrective Action: *To ensure proper fiscal accountability the Middle School Afterschool Program staff will:*

- *Develop uniform fee payment and collection schedules that will become effective for the FY 23 school year. MSAS directors will be informed of this transition at a MSAS directors' meeting in December 2021 and subsequent meetings in February 2022 and May 2022.*
- *Fees will be paid in full for the entire month, not by the hour.*
- *Payments must be made prior to services rendered. The due date for payment will be the first of the month.*
- *For any payments made in cash or money order, a receipt must be issued.*
- *No adjustments may be made for absences as afterschool fees are calculated monthly not daily basis.*
- *Receipt books are to be purchased by the MSAS program through the Marketplace. Further information will be provided to the bookkeeper and MSAS director at training and in the MSAS manual.*
- *Refunds will not be provided unless extenuating circumstances.*
- *The registration fee for the MSAS program will be \$25.00.*

Target Completion Date: *March 1, 2022*

(See page 11.)

2. Maintenance of Financial Records Needs Improvement

We noted varying methods for maintaining and tracking fee collection records at the schools. (See Table 3.) Specifically,

- Six schools used the *Record of Payment Form* recommended by the *MSAS Manual*.
- Nine schools used computer spreadsheets developed by each school’s MSAS director.
- Two schools used paper ledgers developed by the MSAS director.
- Two schools used credit card payment reports generated by the school treasurer.
- One school used *Student Registration Forms*.

All MSAS directors reviewed student payment records monthly, and unpaid program fees were tracked through participating student’s obligation list in the Student Information System. However, none of the schools reconciled the expected program fees with the school’s Internal Funds accounting records to ensure all collections were accounted for.

Table 3
MSAS Program Fee Collection Recordkeeping
For 20 Fee-Collecting Schools

Middle School	Fee Collection Record		
	Record of Payment Form	Excel Spreadsheet	Others
Crestwood	√		
Don Estridge High Tech	√		
Eagles Landing	√		
Jupiter	√		
Roosevelt	√		
Woodlands	√		
Bak MOSA		√	
Boca Raton		√	
Christa McAuliffe		√	
Emerald Cove		√	
Independence		√	
Omni		√	
Polo Park		√	
The Conservatory @ NPB		√	
Watson B. Duncan		√	
Lantana			Registration Form
Loggers’ Run			Credit Card Report
Osceola Creek			Credit Card Report
Wellington Landings			Self-created paper ledger
Western Pines			Self-created paper ledger
<i># of Schools (Total: 20)</i>	<i>6 (30%)</i>	<i>9 (45%)</i>	<i>5 (25%)</i>

Recommendation

To improve the accuracy and the integrity of the financial records and ensure proper fiscal accountability, the District should consider implementing an automated system, similar to the EzCare Software used by the Elementary School's Afterschool Programs. The system should help schools in:

- Maintaining student registration and attendance records
- Automating the billing of program fees.
- Maintaining fee collection records.
- Tracking payments due from parents.
- Periodically reconciling fees collected with the General Ledger to ensure all collections were accounted for.

Management's Response: *Concurs with the conclusions.*

Corrective Action: *The EZ Care financial system used by district-operated elementary afterschool programs is soon to be obsolete and is incompatible with Windows 7.*

To improve the accuracy and the integrity of the financial records and ensure proper fiscal accountability, Middle School Afterschool Programs will maintain student registration and attendance records by:

- *Identifying a free tracking and monitoring software program or system which can be supported and accessed by the Middle School Afterschool department staff. Currently, it is not fiscally viable for the MSAS program to purchase a reporting system.*
- *Hiring co- directors (based upon the financial viability of the program) who will be responsible for the record keeping including attendance, billing, and work with the school's bookkeeper/treasurer to maintain student registration and attendance records.*
- *The District MSAS staff will develop a uniform computer based excel sheet for registration and attendance and billing.*
- *Schools will scan student IDs for attendance.*
- *The MSAS program will provide training on how to create the roster and will provide scanners to all schools.*
- *Schools will maintain hard binders of registration forms or registration computer folders.*

Target Completion Date: *March 1, 2022*

(See page 13.)

Additional Management's Comments: *It is important to note that there is a distinction between the elementary and the middle school afterschool programs. The elementary afterschool program is a fee-based program with full time afterschool staff, and district staff committed to supporting that endeavor. The Middle School Afterschool program has been supported financially by the Safe Schools Appropriations since 1996. While funding has remained at the same level, the number of middle schools and non-F/R students has increased prompting MSAS programs to collect parent fees with the intent to complement the existing funds for the school, not to become a financially self-sufficient program.*

The MSAS program is staffed by teachers or school personnel who work part time for 1-2 hours a day. The goals of the MSAS program are to provide enrichment and enhancement opportunities to students; to support the academic needs of the students; and to provide a safe, welcoming place for middle school students who are in a most vulnerable transition. The MSAS programs have varied hours for the morning and afternoon programs, and varied beginning and ending dates. These times and dates are school based decisions.

(See page 10.)

– End of Report –

Management's Response



THE SCHOOL DISTRICT OF
PALM BEACH COUNTY, FL

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DIRECTOR

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ASSISTANT SUPERINTENDENT

RECEIVED

SEP 28 2021

TO: Teresa Michael, Inspector General

FROM: Kiwana Howell, Director of Extended Learning (Afterschool Programming)

DATE: September 28, 2021

SUBJECT: **RESPONSE TO SPECIAL REVIEW OF MIDDLE SCHOOL AFTERSCHOOL PROGRAM FEE COLLECTION PROCEDURES**

INSPECTOR GENERAL

Outlined below is the written response to the major conclusions noted in the memorandum regarding the special review of middle school afterschool program fee collection procedures.

It is important to note that there is a distinction between the elementary and the middle school afterschool programs. The elementary afterschool program is a fee-based program with full time afterschool staff, and district staff committed to supporting that endeavor.

The Middle School Afterschool program has been supported financially by the Safe Schools Appropriations since 1996. While funding has remained at the same level, the number of middle schools and non-F/R students has increased prompting MSAS programs to collect parent fees with the intent to complement the existing funds for the school, not to become a financially self-sufficient program.

The MSAS program is staffed by teachers or school personnel who work part time for 1-2 hours a day. The goals of the MSAS program are to provide enrichment and enhancement opportunities to students; to support the academic needs of the students; and to provide a safe, welcoming place for middle school students who are in a most vulnerable transition

The MSAS programs have varied hours for the morning and afternoon programs, and varied beginning and ending dates. These times and dates are school based decisions.

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Management's Response

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Date: September 28, 2021

SUBJECT: RESPONSE TO SPECIAL REVIEW OF MIDDLE SCHOOL AFTERSCHOOL PROGRAM FEE COLLECTION PROCEDURES

1. Inconsistent Fee Schedules

(1) Concur with conclusions

(2) Corrective Action:

To ensure proper fiscal accountability the Middle School Afterschool Program staff will:

- Develop uniform fee payment and collection schedules that will become effective for the FY 23 school year. MSAS directors will be informed of this transition at a MSAS directors' meeting in December 2021 and subsequent meetings in February 2022 and May 2022.
- Fees will be paid in full for the entire month, not by the hour.
- Payments must be made prior to services rendered. The due date for payment will be the first of the month.
- For any payments made in cash or money order, a receipt must be issued.
- No adjustments may be made for absences as afterschool fees are calculated monthly not daily basis.
- Receipt books are to be purchased by the MSAS program through the Marketplace. Further information will be provided to the bookkeeper and MSAS director at training and in the MSAS manual.
- Refunds will not be provided unless extenuating circumstances.
- The registration fee for the MSAS program will be \$25.00.

(3) Target Completion Date: March 1, 2022

Management’s Response

Page 3 of 4

Date: September 28, 2021

SUBJECT: RESPONSE TO SPECIAL REVIEW OF MIDDLE SCHOOL AFTERSCHOOL PROGRAM FEE COLLECTION PROCEDURES

AUGUST					JANUARY				
Month	# of days	hrs	rate/hr	total	Month	# of days	hrs/day	rate/hr	total
AM Program	16	1.00	\$ 1.25	\$ 20	AM Program	18	1.00	\$ 1.25	\$ 23
	16	1.50	\$ 1.25	\$ 30		18	1.50	\$ 1.25	\$ 34
	16	1.75	\$ 1.25	\$ 35		18	1.75	\$ 1.25	\$ 39
	16	2.00	\$ 1.25	\$ 40		18	2.00	\$ 1.25	\$ 45
PM Program	13	1.25	\$ 1.25	\$ 20	PM Program	14	1.25	\$ 1.25	\$ 22
	13	1.50	\$ 1.25	\$ 24		14	1.50	\$ 1.25	\$ 26
	13	2.00	\$ 1.25	\$ 33		14	2.00	\$ 1.25	\$ 35
SEPTEMBER					FEBRUARY				
Month	# of days	hrs/day	rate/hr	total	Month	# of days	hrs/day	rate/hr	total
AM Program	19	1.00	\$ 1.25	\$ 24	AM Program	19	1.00	\$ 1.25	\$ 24
	19	1.50	\$ 1.25	\$ 36		19	1.50	\$ 1.25	\$ 36
	19	1.75	\$ 1.25	\$ 42		19	1.75	\$ 1.25	\$ 42
	19	2.00	\$ 1.25	\$ 48		19	2.00	\$ 1.25	\$ 48
PM Program	15	1.25	\$ 1.25	\$ 23	PM Program	15	1.25	\$ 1.25	\$ 23
	15	1.50	\$ 1.25	\$ 28		15	1.50	\$ 1.25	\$ 28
	15	2.00	\$ 1.25	\$ 38		15	2.00	\$ 1.25	\$ 38
OCTOBER					MARCH				
Month	# of days	hrs/day	rate/hr	total	Month	# of days	hrs/day	rate/hr	total
AM Program	20	1.00	\$ 1.25	\$ 25	AM Program	17	1.00	\$ 1.25	\$ 21
	20	1.50	\$ 1.25	\$ 38		17	1.50	\$ 1.25	\$ 32
	20	1.75	\$ 1.25	\$ 44		17	1.75	\$ 1.25	\$ 37
	20	2.00	\$ 1.25	\$ 50		17	2.00	\$ 1.25	\$ 43
PM Program	16	1.25	\$ 1.25	\$ 25	PM Program	14	1.25	\$ 1.25	\$ 22
	16	1.50	\$ 1.25	\$ 30		14	1.50	\$ 1.25	\$ 26
	16	2.00	\$ 1.25	\$ 40		14	2.00	\$ 1.25	\$ 35
NOVEMBER					APRIL				
Month	# of days	hrs/day	rate/hr	total	Month	# of days	hrs/day	rate/hr	total
AM Program	16	1.00	\$ 1.25	\$ 20	AM Program	20	1.00	\$ 1.25	\$ 25
	16	1.50	\$ 1.25	\$ 30		20	1.50	\$ 1.25	\$ 38
	16	1.75	\$ 1.25	\$ 35		20	1.75	\$ 1.25	\$ 44
	16	2.00	\$ 1.25	\$ 40		20	2.00	\$ 1.25	\$ 50
PM Program	13	1.25	\$ 1.25	\$ 20	PM Program	16	1.25	\$ 1.25	\$ 25
	13	1.50	\$ 1.25	\$ 24		16	1.50	\$ 1.25	\$ 30
	13	2.00	\$ 1.25	\$ 33		16	2.00	\$ 1.25	\$ 40
DECEMBER					MAY				
Month	# of days	hrs/day	rate/hr	total	Month	# of days	hrs/day	rate/hr	total
AM Program	16	1.00	\$ 1.25	\$ 20	AM Program	19	1.00	\$ 1.25	\$ 24
	16	1.50	\$ 1.25	\$ 30		19	1.50	\$ 1.25	\$ 36
	16	1.75	\$ 1.25	\$ 35		19	1.75	\$ 1.25	\$ 42
	16	2.00	\$ 1.25	\$ 40		19	2.00	\$ 1.25	\$ 48
PM Program	13	1.25	\$ 1.25	\$ 20	PM Program	16	1.25	\$ 1.25	\$ 25
	13	1.50	\$ 1.25	\$ 24		16	1.50	\$ 1.25	\$ 30
	13	2.00	\$ 1.25	\$ 33		16	2.00	\$ 1.25	\$ 40

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Management's Response

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Date: September 28, 2021

SUBJECT: RESPONSE TO SPECIAL REVIEW OF MIDDLE SCHOOL AFTERSCHOOL PROGRAM FEE COLLECTION PROCEDURES

2. Maintenance of Financial Records Needs Improvement

(1) Concur with the conclusions

(2) Corrective Action:

The EZ Care financial system used by district-operated elementary afterschool programs is soon to be obsolete and is incompatible with Windows 7.

To improve the accuracy and the integrity of the financial records and ensure proper fiscal accountability, Middle School Afterschool Programs will maintain student registration and attendance records by:

- Identifying a free tracking and monitoring software program or system which can be supported and accessed by the Middle School Afterschool department staff. Currently, it is not fiscally viable for the MSAS program to purchase a reporting system.
- Hiring co- directors (based upon the financial viability of the program) who will be responsible for the record keeping including attendance, billing, and work with the school's bookkeeper/treasurer to maintain student registration and attendance records.
- The District MSAS staff will develop a uniform computer based excel sheet for registration and attendance and billing.
- Schools will scan student IDs for attendance.
- The MSAS program will provide training on how to create the roster and will provide scanners to all schools.
- Schools will maintain hard binders of registration forms or registration computer folders.

(3) Target Completion Date: March 1, 2022

CC: Diana Fedderman, Assistant Superintendent of Teaching and Learning

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