

... ..

... ..

... ..

... ..

... ..

" " "

... ..

... ..

... ..

... ..

... ..

... ..

... ..

... ..

... ..

... ..

... ..

... ..

... ..

... ..

... ..

... ..

... ..

... ..

... ..

... ..

[Faint, illegible text in the top section of the page]

[Large block of very faint, illegible text covering the majority of the page]

1. The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry should be supported by a valid receipt or invoice. This not only helps in tracking expenses but also ensures compliance with tax regulations. The document provides a detailed list of categories for recording expenses, such as travel, meals, and office supplies. It also includes a section on how to handle receipts that are missing or illegible, suggesting that a verbal confirmation from the vendor should be used as a backup.

2. The second part of the document focuses on the process of reconciling the company's financial statements. It explains that reconciliation is a critical step in ensuring that the books are balanced and that all transactions have been properly recorded. The document outlines a step-by-step process for reconciling the general ledger with the bank statements. It also provides a checklist of items to verify during the reconciliation process, such as the accuracy of the opening and closing balances, the inclusion of all transactions, and the correct application of accounting principles.

3. The third part of the document discusses the importance of maintaining a clear and organized system for managing the company's financial records. It suggests that a well-structured filing system can significantly reduce the time and effort required to locate and retrieve information. The document provides a sample organizational chart for the financial records, showing how to categorize and sub-categorize documents. It also includes a section on how to handle electronic records, such as scanned receipts and invoices, and provides tips for ensuring their long-term accessibility and security.

Category	Sub-Category	Amount	Date	Description
Travel	Hotel	150.00	10/15/2023	Hotel stay in New York
Travel	Transportation	75.00	10/16/2023	Taxi fare to airport
Travel	Meals	120.00	10/17/2023	Restaurant meals
Travel	Other	30.00	10/18/2023	Travel agency fees
Meals	Business	45.00	10/19/2023	Business lunch
Meals	Personal	15.00	10/20/2023	Personal dinner
Office Supplies	Printing	20.00	10/21/2023	Printing services
Office Supplies	Stationery	10.00	10/22/2023	Office supplies
Office Supplies	Software	50.00	10/23/2023	Software licenses
Office Supplies	Other	15.00	10/24/2023	Office equipment
Utilities	Electricity	100.00	10/25/2023	Electricity bill
Utilities	Water	50.00	10/26/2023	Water bill
Utilities	Gas	75.00	10/27/2023	Gas bill
Utilities	Other	25.00	10/28/2023	Other utility fees
Insurance	Health	200.00	10/29/2023	Health insurance premium
Insurance	Life	150.00	10/30/2023	Life insurance premium
Insurance	Other	50.00	10/31/2023	Other insurance fees

11

1 2017

P6
13 JUN 2017
OFFICE OF THE
GENERAL COUNSEL

Robert Forsythe
Robert Forsythe
Dean, Mike Ilitch School of Business

1/1/17
Date

**District Board of Trustees of Broward College, Florida*
For Broward College

DocuSigned by:
Robert Forsythe

16ACA03500B949E

